



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

(FR2011/2528)

T. NASSIOS

MELBOURNE, 24 FEBRUARY 2012

Reporting unit's financial affairs encompassed by associated State body

[1] On 2 February 2012 an application was made under s.269(2)(a) of the *Fair Work (Registered Organisations) Act 2009* (the Act) by the Tasmanian 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 2011.

[2] On 2 February 2012, 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 2011 are encompassed by the financial affairs of the Association and I certify accordingly under s.269(2)(a) of the Act.



DELEGATE OF THE ACTING GENERAL MANAGER
FAIR WORK AUSTRALIA

Printed by authority of the Commonwealth Government Printer

<Price code A, PR520488 >



FAIR WORK
AUSTRALIA

24 February 2012

Mr Randolph Wierenga
President
Police Federation of Australia, Tasmania Police Branch

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 2011 (FR2011/2528)

I refer to your application pursuant to s.269 of the *Fair Work (Registered Organisations) Act 2009*, lodged in Fair Work Australia on 2 February 2012, in respect of the Tasmanian Police Branch of the Police Federation of Australia for the financial year ended 30 June 2011.

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 Acting General Manager
Fair Work Australia



Thursday, 2 February 2012

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

Dear Sir

RE: FR 2011/2528 Applications Pursuant to s.269 of the Fair Work (Registered Organisations) Act 2009 – for the year ending 30 June 2011.

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 2011 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 2011 – 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 1244

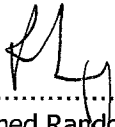
Number of Employees

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)
Steven Collidge (Trustee)
Andrew Fogarty (Trustee)
Allan Skeggs (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)
James Semmens (Eastern Sub Branch Secretary)



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

Date: 3/2/12

The Police Association of Tasmania

Financial Statements

For the Year Ended 30 June 2011

The Police Association of Tasmania

For the Year Ended 30 June 2011

CONTENTS

| | <u>Page</u> |
|---------------------------------------|-------------|
| Financial Statements | |
| Committee's Report | 1 |
| Statement by Members of the Committee | 3 |
| Statement of Comprehensive Income | 4 |
| Statement of Financial Position | 6 |
| Statement of Changes in Equity | 7 |
| Notes to the Financial Statements | 8 |
| Auditors Independence Declaration | 12 |
| Independent Audit Report | 13 |

The Police Association of Tasmania

Committee's Report

30 June 2011

Your Committee members submit the financial statements of the organisation for the financial year ended 30 June 2011.

1. General information

Board Members

The names of Committee members throughout the year and at the date of these statements are:

Randolph Wieringa
Gavin Cashion
Steven Collidge
Andrew Fogarty
Matthew Shea
John Mikulski
Ross Paine
Sarah Mansfield
James Semmens

Robbie Dunn
Russell Smith
Danny Russell
Melanie Groves
Theresa Paterson
Gary Eastwood
Steven Paterson
Allan Skeggs

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 surplus of the organisation for the financial year amounted to \$95,439 (2010: \$173,755).

3. Other items

Significant Changes in State of Affairs

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

The Police Association of Tasmania

Committee's Report

30 June 2011

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

Committee Member: *[Signature]*

Name: *[Signature]*

Dated this *[Signature]* day of *[Signature]* 2011.

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 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 2011 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: B.V. WERENGA

Dated this 31 day of October 2011.

Treasurer 

Name: R.K. SMITH

Dated this 25 day of October 2011.

The Police Association of Tasmania

Statement of Comprehensive Income

For the Year Ended 30 June 2011

| | 2011 | 2010 |
|-----------------------------------|------------------|------------------|
| | \$ | \$ |
| Income | | |
| Death benefit levy | - | 179 |
| Interest received | 78,197 | 57,476 |
| Journal profits | 10,409 | 5,909 |
| Legacy fund | 180 | - |
| Sale of cinema tickets | 19,579 | 18,767 |
| Subscriptions | 971,878 | 950,229 |
| Sundry income | 3,209 | 1,800 |
| Total income | <u>1,083,452</u> | <u>1,034,360</u> |
| Less: Expenses | | |
| Advertising | 610 | 237 |
| Affiliation fees | 27,963 | 34,363 |
| Audit and accountancy fees | 8,592 | 7,689 |
| Bank fees and charges | 42 | 10 |
| Cinema tickets | 20,293 | 20,544 |
| Computer expenses | 2,247 | 3,052 |
| Conference | 7,127 | 45,815 |
| Death benefits | 58,807 | 27,954 |
| Depreciation | 34,273 | 29,931 |
| Education material | 3,549 | 3,332 |
| Electricity | 4,475 | 4,088 |
| Enterprise agreement | 4,694 | 43,563 |
| Fines and penalties | 69 | 68 |
| Freight and cartage | 113 | 94 |
| Fringe benefits tax expense | 6,989 | (4,665) |
| Insurance | 8,417 | 8,172 |
| IT Expenses | 8,695 | 5,846 |
| Legacies | 2,494 | 1,353 |
| Legal expenses and assistance | 41,869 | 18,514 |
| Media - Communication | 66,405 | 26,353 |
| Meetings | 41,292 | 37,200 |
| Member benefits | 12,458 | 12,508 |
| Motor vehicle expenses | 20,359 | 19,431 |
| Office expenses | 20,809 | 23,210 |
| Postage | 901 | 1,180 |
| Printing and stationery | 1,805 | - |
| Profit and loss on sale of assets | 4,822 | (19) |
| Promotional material | 1,891 | 8,513 |
| Quarterly journal expenses | 48,619 | 17,766 |
| Rates and taxes | 5,943 | 5,427 |

The accompanying notes form part of these financial statements.

The Police Association of Tasmania

Statement of Comprehensive Income

For the Year Ended 30 June 2011

| | 2011 | 2010 |
|--|----------------|----------------|
| | \$ | \$ |
| Repairs and maintenance | 4,255 | 3,765 |
| Retirement presentations | 12,404 | 7,679 |
| Salaries and wages | 405,029 | 363,593 |
| Staff amenities | 9,874 | 9,874 |
| Subscriptions | 1,471 | 812 |
| Sundry expenses | 55 | 327 |
| Superannuation | 48,201 | 45,051 |
| Telephone and fax | 9,777 | 11,384 |
| Training | 7,886 | 2,977 |
| Travel/Accommodation expenses | 17,857 | 13,614 |
| Welfare assistance members | 4,582 | - |
| Total Expenses | 988,013 | 860,605 |
| Surplus/(deficit) for the year | 95,439 | 173,755 |
| Other comprehensive income | - | - |
| Total comprehensive income for the year | 95,439 | 173,755 |

The accompanying notes form part of these financial statements.

The Police Association of Tasmania

Statement of Financial Position

As at 30 June 2011

| | Note | 2011 \$ | 2010 \$ |
|----------------------------------|------|------------------|------------------|
| ASSETS | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 2 | 1,449,992 | 1,349,648 |
| Trade and other receivables | 3 | 38,524 | 45,162 |
| Inventories | | 3,242 | 1,654 |
| Other financial assets | | 1,207 | 1,207 |
| TOTAL CURRENT ASSETS | | <u>1,492,965</u> | <u>1,397,671</u> |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 4 | 454,564 | 439,143 |
| TOTAL NON-CURRENT ASSETS | | <u>454,564</u> | <u>439,143</u> |
| TOTAL ASSETS | | <u>1,947,529</u> | <u>1,836,814</u> |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 5 | 16,788 | 32,946 |
| Current tax liabilities | | 13,926 | 6,764 |
| Short-term provisions | 6 | 132,435 | 108,166 |
| TOTAL CURRENT LIABILITIES | | <u>163,149</u> | <u>147,876</u> |
| TOTAL LIABILITIES | | <u>163,149</u> | <u>147,876</u> |
| NET ASSETS | | <u>1,784,380</u> | <u>1,688,938</u> |
| EQUITY | | | |
| Reserves | | 183,929 | 183,929 |
| Accumulated Surpluses | | 1,600,451 | 1,505,059 |
| TOTAL EQUITY | | <u>1,784,380</u> | <u>1,688,938</u> |

The accompanying notes form part of these financial statements.

The Police Association of Tasmania

Statement of Changes in Equity

For the Year Ended 30 June 2011

2011

| | Reserves | Accumulated | Total |
|--------------------------------|-----------------|--------------------|------------------|
| | \$ | Surpluses | \$ |
| | | \$ | |
| Balance at 1 July 2010 | 183,929 | 1,505,012 | 1,688,941 |
| Transfers to/(from) reserves | - | - | - |
| Total comprehensive income | - | 95,439 | 95,439 |
| Balance at 30 June 2011 | 183,929 | 1,600,451 | 1,784,380 |

2010

| | Reserves | Accumulated | Total |
|--------------------------------|-----------------|--------------------|------------------|
| | \$ | Surpluses | \$ |
| | | \$ | |
| Balance at 1 July 2009 | 183,929 | 1,331,254 | 1,515,183 |
| Transfers to/(from) reserves | - | - | - |
| Total comprehensive income | - | 173,755 | 173,755 |
| Balance at 30 June 2010 | 183,929 | 1,505,009 | 1,688,938 |

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 2011

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 has been prepared on an accruals 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 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 impairment is required.

(e) Property, Plant and Equipment

Property, plant and equipment are carried at cost, independent valuation of Committee's valuation. The depreciable amount of all property, plant and equipment, excluding buildings, 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 2011

1 Summary of Significant Accounting Policies continued

(f) Critical Accounting Estimates and Judgments

The Committee evaluate estimates and judgments incorporated into the financial report 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 expenditure 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.

(l) Revenue and Other Income

Subscription income is recognised over the period to which the subscriptions relate.

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 2011

2 Cash and Cash Equivalents

| | 2011 | 2010 |
|--------------------------|------------------|------------------|
| | \$ | \$ |
| Cash at bank | 74,881 | 217,750 |
| Short-term bank deposits | 1,375,111 | 1,131,898 |
| | <u>1,449,992</u> | <u>1,349,648</u> |

3 Trade and other receivables

| | 2011 | 2010 |
|------------------|---------------|---------------|
| | \$ | \$ |
| CURRENT | | |
| Sundry Debtors | 16,523 | - |
| Accrued Interest | 13,789 | 31,994 |
| Loans To Members | 8,212 | 13,168 |
| | <u>38,524</u> | <u>45,162</u> |

4 Property, Plant and Equipment

| | 2011 | 2010 |
|-------------------------------------|----------------|----------------|
| | \$ | \$ |
| LAND AND BUILDINGS | | |
| Freehold land and buildings | | |
| At cost | 298,110 | 298,110 |
| Total land and buildings | <u>298,110</u> | <u>298,110</u> |
| PLANT AND EQUIPMENT | | |
| Motor vehicles | | |
| At cost | 121,909 | 121,955 |
| Accumulated depreciation | (32,455) | (40,125) |
| Total motor vehicles | <u>89,454</u> | <u>81,830</u> |
| Office equipment | | |
| At cost | 174,787 | 179,283 |
| Accumulated depreciation | (107,787) | (120,080) |
| Total office equipment | <u>67,000</u> | <u>59,203</u> |
| Total plant and equipment | <u>156,454</u> | <u>141,033</u> |
| Total property, plant and equipment | <u>454,564</u> | <u>439,143</u> |

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2011

5 Trade and Other Payables

| | 2011 | 2010 |
|------------------------|---------------|---------------|
| | \$ | \$ |
| CURRENT | | |
| Trade payables | 7,894 | 24,345 |
| Superannuation payable | 8,894 | 8,601 |
| | <u>16,788</u> | <u>32,946</u> |

6 Provisions

| | 2011 | 2010 |
|--------------------|----------------|----------------|
| | \$ | \$ |
| CURRENT | | |
| Annual Leave | 60,280 | 48,683 |
| Long Service Leave | 72,155 | 59,483 |
| | <u>132,435</u> | <u>108,166</u> |

7 Capital and Leasing Commitments

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

8 Contingent Liabilities and Contingent Assets

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

9 Events After Balance Date

There are no events after balance date affecting these financial statements to be disclosed.

10 Organisation Details

The registered office of the association is:

The Police Association of Tasmania

107 New Town Road

NEW TOWN TAS 7008

Hobart
Level 1, 142-146 Elizabeth Street
Hobart, TAS 7000

GPO Box 392
Hobart, TAS 7001

T 03 6210 2525
F 03 6210 2524

Launceston
62 Paterson Street
Launceston, TAS 7250

PO Box 1000
Launceston, TAS 7250

T 03 6323 1222
F 03 6323 1231

hobart@whk.com.au
www.whk.com.au

WHK Audit
55-48 676 8-4

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 2011 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

WHK



Alison Flakemore
Audit Partner

Dated this 29th day of September 2011.

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 2011, 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.

Launceston
62 Paterson Street
Launceston, TAS 7250PO Box 1000
Launceston, TAS 7250T 03 6323 1222
F 03 6323 1231hobart@whk.com.au
www.whk.com.au

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.

WHK Audit
55 418 676 841

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.

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

Hobart
Level 1, 142-146 Elizabeth Street
Hobart, TAS 7000

GPO Box 392
Hobart, TAS 7001

T 03 6210 2525
F 03 6210 2524

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 2011 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

Basis of Accounting and Restricted Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared to assist The Police Association of Tasmania to meet the requirements of the Constitution. As a result, the financial statements may not be suitable for another purpose.

WHK

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 *3rd* day of *November* 2011.

Launceston
62 Paterson Street
Launceston, TAS 7250

PO Box 1000
Launceston, TAS 7250

T 03 6323 1222
F 03 6323 1231

hobart@whk.com.au
www.whk.com.au

WHK Audit
55 418 676 841



**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

3 February 2012

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 2010/11 and profit and loss statement for 2011.
- The bank balances as at 31/12/11 were: General Account - \$121,782.70 and Term Deposit - \$1,466,702.97
- Changes to the Association's Officers during 2011 were:
Andrew O'Dwyer, Southern Branch Chairperson was replaced by Steven Paterson;
Dale French was replaced as Trustee;
Two new Trustees were elected - Alan Skeggs and Steven Collidge.
- There was one Rule change in 2011; Rule 8 was amended to change subscription rates. Please find attached the Association Rules as at 31 December 2011.

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

Yours sincerely

Mark Kadziolka
General Secretary

Attachments:

1. Audit report 2010/11
2. Profit and loss statement 2011
3. Association Rules