



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 Tasmanian Police Branch
(FR2012/230)

MR ENRIGHT

MELBOURNE, 4 DECEMBER 2013

Reporting unit's financial affairs encompassed by associated State body

[1] On 7 February 2013 an application was made under s.269(2)(a) of the *Fair Work (Registered Organisations) Act 2009* (the Act) by the Police Federation of Australia Tasmanian Police Branch (the Branch) 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 2012.

[2] On the same day, the Branch lodged a copy of the audited accounts of the Association with Fair Work Commission (FWC).

[3] On the same day, the Branch lodged a copy of the Operating Report prepared under section 254 of the Act with FWC.

[4] I am satisfied that the Association:

- is registered under the *Industrial Relations Act (Tasmania) 1984*, 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.

[5] 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;
- 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.

[6] I am satisfied that the financial affairs of the Branch in respect of the financial year ending 30 June 2012, 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

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<Price code A PR545339>



4 December 2013

Mr Patrick Allen
Branch President
Police Federation of Australia, Tasmanian Police Branch
107 New Town Road
NEW TOWN TAS 7008

Dear Mr Allen

Certificate of exemption - s269 Fair Work (Registered Organisations) Act 2009 - Police Federation of Australia, Tasmanian Police Branch - for year ended 30 June 2012

I refer to the application under section 269 of the *Fair Work (Registered Organisations) Act 2009* which was lodged with the Fair Work Australia on 7 February 2013. A copy of the operation report prepared in accordance with section 254, except for item (b), and provided to members of the reporting unit was received on the same day.

Section 254 (b) requires that the operating report must '*give details of any significant changes in the reporting unit's financial affairs during the year*'. This has not been provided. Please ensure this requirement is addressed in future financial years operating report.

The application has been granted. The Delegate's certificate is enclosed.

Yours sincerely

Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch

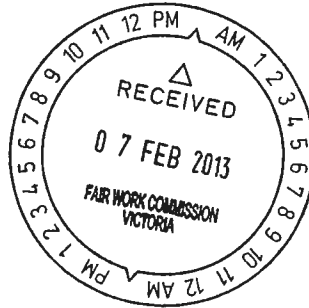


Police Federation of Australia
Tasmanian Branch

107 New Town Road
NEW TOWN TAS 7008

Friday, 1 February 2013

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



Dear Sir

Application Pursuant to s.269 of the Fair Work (Registered Organisations) Act 2009 – for the year ending 30 June 2012.

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 2012 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,



Patrick Allen
Branch President

POLICE FEDERATION OF AUSTRALIA – TASMANIA POLICE BRANCH

Operating Report for year ended 30 June 2012 – 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 a 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 1201.

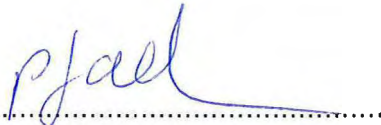
Number of Employees

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, Andrew O'Dwyer from 17 April 2012 (Treasurer)
Steven Collidge (Trustee)
Andrew Fogarty (Trustee)
Allan Skeggs (Trustee)
Steven Paterson (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 Gray (Western Sub Branch Secretary)
David Wiss (Officers Sub Branch Chairperson)
Gary Eastwood (Officers Sub Branch Secretary)
John Mikulski (Eastern Sub Branch Chairperson)
James Semmens, Andrew O'Dwyer from 1 January 2012 until 16 April 2012
(Eastern Sub Branch Secretary)



.....
Signed Patrick Allen
(Branch President)

Date: 1 February 2013



**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

29 January 2013

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:

- o A copy of the audit report for 2011/12 and profit and loss statement for 2012.
- o The bank balances as at 31/12/12 were: General Account - \$63,815.63 and Term Deposit - \$1,592,571.14.
- o Changes to the Association's Officers during 2012 were:
Andrew O'Dwyer was elected Treasurer;
David Wiss was elected Commissioned Officers Branch Chairperson;
Robert Dunn resigned from the position of Deputy President;
Steven Collidge resigned from the position of Trustee;
and
John Mikulski resigned from the position of Chairperson, Eastern Sub-branch.
- o There was one Rule change in 2012; the Sick Leave Bank was amended. Please find attached the Association Rules as at 31 December 2012.

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

Yours sincerely

Mark Kadziolka
General Secretary

Attachments:

1. Audit report 2011, 12
2. Profit and loss statement 2012
3. Association Rules

The Police Association of Tasmania

Financial Report

For the Year Ended 30 June 2012

The Police Association of Tasmania

For the Year Ended 30 June 2012

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The Police Association of Tasmania

Committee's Report

30 June 2012

Your Committee members submit the financial report of the Association for the financial year ended 30 June 2012.

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; and
- 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 Association for the financial year amounted to \$ 135,068 (2011: \$ 95,439).


3. Other items

Significant Changes in State of Affairs

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

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

President: 

Treasurer: 

Dated this day of 2012.

The Police Association of Tasmania

Statement by Members of the Committee

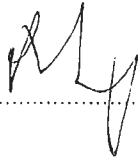
The Committee has determined that the organisation is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

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 2012 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 day of 2012.

The Police Association of Tasmania

Statement of Comprehensive Income

For the Year Ended 30 June 2012

	2012	2011
	\$	\$
Income		
Cancer fundraiser	10,190	-
Interest received	89,198	78,197
Journal advertisements income	15,050	10,409
Legacy fund	912	180
Sale of cinema tickets	32,019	19,579
Subscriptions	973,610	971,878
Sundry income	4,019	3,209
Total income	1,124,998	1,083,452
Less: Expenses		
Advertising	351	610
Affiliation fees	30,646	27,963
Audit and accountancy fees	7,393	8,592
Bank fees and charges	40	42
Cinema tickets	33,237	20,293
Computer expenses	2,397	2,247
Conference	10,010	7,127
Cancer fundraiser	9,209	-
Death benefits	15,675	58,807
Depreciation	32,753	34,273
Education material	3,798	3,549
Electricity	4,760	4,475
Enterprise agreement	20,769	4,694
Fines and penalties	48	69
Freight and cartage	28	113
Fringe benefits tax expense	5,160	6,989
Insurance	8,760	8,417
IT Expenses	6,902	8,695
Legacies	2,547	2,494
Legal expenses and assistance	44,912	41,869
Media - Communication	58,500	66,405
Meetings	35,710	41,292
Member benefits	227	12,458
Motor vehicle expenses	18,197	20,359
Office expenses	29,653	20,809
Postage	1,664	901
Printing and stationery	-	1,805
Profit and loss on sale of assets	-	4,822
Promotional material	5,455	1,891
Quarterly journal expenses	38,903	48,619
Rates and taxes	6,283	5,943

The accompanying notes form part of these financial statements.

The Police Association of Tasmania

Statement of Comprehensive Income

For the Year Ended 30 June 2012

	2012	2011
	\$	\$
Repairs and maintenance	3,623	4,255
Retirement presentations	7,875	12,404
Salaries and wages	458,213	405,029
Staff amenities	-	9,874
Subscriptions	608	1,471
Sundry expenses	-	55
Superannuation	50,981	48,201
Telephone and fax	17,280	9,777
Training	1,095	7,886
Travel/Accommodation expenses	12,607	17,857
Welfare assistance members	3,661	4,582
Total Expenses	<u>989,930</u>	<u>988,013</u>
Surplus/(deficit) for the year	<u>135,068</u>	<u>95,439</u>
Other comprehensive income	-	-
Total comprehensive income for the year	<u>135,068</u>	<u>95,439</u>

The accompanying notes form part of these financial statements.

The Police Association of Tasmania

Statement of Financial Position

As at 30 June 2012

	Note	2012 \$	2011 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	1,591,965	1,449,992
Trade and other receivables	3	73,963	38,524
Inventories		5,186	3,243
Other financial assets		1,207	1,207
TOTAL CURRENT ASSETS		<u>1,672,321</u>	<u>1,492,966</u>
NON-CURRENT ASSETS			
Property, plant and equipment	4	424,175	454,564
TOTAL NON-CURRENT ASSETS		<u>424,175</u>	<u>454,564</u>
TOTAL ASSETS		<u>2,096,496</u>	<u>1,947,530</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	5	44,983	30,715
Short-term provisions	6	106,073	132,435
TOTAL CURRENT LIABILITIES		<u>151,056</u>	<u>163,150</u>
NON-CURRENT LIABILITIES			
Long-term provisions	6	25,992	-
TOTAL NON-CURRENT LIABILITIES		<u>25,992</u>	<u>-</u>
TOTAL LIABILITIES		<u>177,048</u>	<u>163,150</u>
NET ASSETS		<u>1,919,448</u>	<u>1,784,380</u>
EQUITY			
Reserves		183,929	183,929
Accumulated surpluses		1,735,519	1,600,451
TOTAL EQUITY		<u>1,919,448</u>	<u>1,784,380</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 2012

2012

	Reserves	Accumulated Surpluses	Total
	\$	\$	\$
Balance at 1 July 2011	183,929	1,600,451	1,784,380
Transfers to/(from) reserves	-	-	-
Net surplus/(deficit)	-	135,068	135,068
Balance at 30 June 2012	183,929	1,735,519	1,919,448

2011

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

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 2012

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 financial reporting requirements of the Constitution. The Committee has determined that the Association is not a reporting entity.

The financial statements have been prepared on an accruals basis 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 these 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, 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 Association 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 2012

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 Association.

(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 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.

Contribution made by the Association to an employee superannuation fund are charged as expenditure when incurred.

(i) Provisions

Provisions are recognised when the Association 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 Association 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 2012

2 Cash and Cash Equivalents

	2012	2011
	\$	\$
Cash at bank	43,655	74,881
Short-term bank deposits	1,548,310	1,375,111
	<u>1,591,965</u>	<u>1,449,992</u>

3 Trade and other receivables

	2012	2011
	\$	\$
Sundry Debtors	14,349	16,523
Accrued Interest	36,831	13,789
Loans To Members	22,783	8,212
	<u>73,963</u>	<u>38,524</u>

4 Property, Plant and Equipment

	2012	2011
	\$	\$
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	121,909
Accumulated depreciation	(49,227)	(32,455)
Total motor vehicles	<u>72,682</u>	<u>89,454</u>
Office equipment		
At cost	177,151	174,787
Accumulated depreciation	(123,768)	(107,787)
Total office equipment	<u>53,383</u>	<u>67,000</u>
Total plant and equipment	<u>126,065</u>	<u>156,454</u>
Total property, plant and equipment	<u>424,175</u>	<u>454,564</u>

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2012

5 Trade and Other Payables

	2012	2011
	\$	\$
FBT payable	-	25
Trade payables	20,100	7,894
GST payable	7,487	6,680
PAYG withholding	9,661	7,222
Superannuation payable	7,735	8,894
	<u>44,983</u>	<u>30,715</u>

6 Provisions

	2012	2011
	\$	\$
CURRENT		
Annual Leave	42,011	60,280
Long Service Leave	64,062	72,155
	<u>106,073</u>	<u>132,435</u>

	2012	2011
	\$	\$
NON-CURRENT		
Long service leave	25,992	-
	<u>25,992</u>	<u>-</u>

7 Capital and Leasing Commitments

(a) Operating lease commitments

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

	2012	2011
	\$	\$
Payable - minimum lease payments:		
- no later than 1 year	1,779	3,559
- between 1 year and 5 years	-	1,779
	<u>1,779</u>	<u>5,338</u>

Operating leases have been taken out for the office photocopier. Lease payments are at a fixed rate.

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2012

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 the 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

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 2012 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.

WAK

WHK



Alison Flakemore
Audit Partner

Dated this *14* day of *September* 2012.

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Level 1, 142-145 Tribecca Street
Hobart, TAS 7000

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General Enquiries
www.whk.com.au

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 report being a special purpose financial report, of The Police Association of Tasmania, which comprises the statement of financial position as at 30 June 2012, the statement of comprehensive income and statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Committees' Responsibility for the Financial Statements

The committee of organisation are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1 to the financial statements, is appropriate to meet the requirements of the constitution and is appropriate to meet the needs of the members. The committees' responsibility also includes such internal control as the officers determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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 entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

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



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.

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of The Police Association of Tasmania as at 30 June 2012, and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the constitution.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial report has been prepared to assist The Police Association of Tasmania to comply with the financial reporting provisions of the constitution. As a result, the financial report may not be suitable for another purpose.

WHK

WHK



Alison Flakemore
Audit Partner

Dated this *15th* day of *October* 2012.