

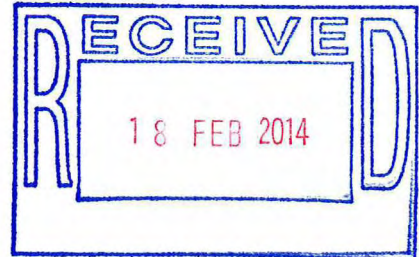


Police Federation of Australia
Tasmanian Branch

107 New Town Road
NEW TOWN TAS 7008

Wednesday, 12 February 2014

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 2013.

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.

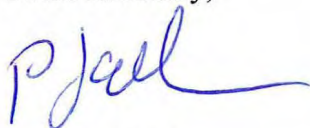
The Reporting Unit is taken to have satisfied Part 3 of the Fair Work (Registered Organisations) Act 2009 on the following basis:

- 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 2013 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
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

31 January 2014

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 2012/13 and profit and loss statement for 2013.
- o The bank balances as at 31/12/13 were: General Account - \$ 76,011.23 and Term Deposit - \$ 1,575,175.43 .
- o Changes to the Association's Officers during 2013 were:
 - Pat Allen was elected President;
 - Gavin Cashion was elected Deputy President;
 - Robert Cooke was elected Deputy Vice-President;
 - Kelly Cordwell was elected Treasurer;
 - Matthew Shea and Andrew Bennet were elected as Trustees;
 - Chris McInerney was elected Southern Branch Chairperson;
 - Shane Howard was elected Eastern Branch Secretary;
 - Samantha Radford was elected Northern Branch Secretary;
 - and
 - John Arnold was elected Commissioned Officers Branch Secretary.
- o There were no Rule changes in 2013. Please find attached the Association Rules as at 31 December 2013.

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

Yours sincerely

Mark Kadziolka
General Secretary

Attachments:

1. Audit report 2012/13
2. Profit and loss statement 2013
3. Association Rules

POLICE FEDERATION OF AUSTRALIA – TASMANIA POLICE BRANCH

Operating Report for year ended 30 June 2013 – 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 1111.

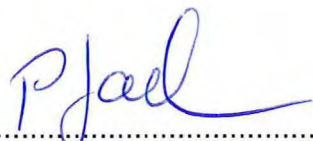
Number of Employees

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:

Pat Allen (President)
Gavin Cashion (Vice President)
Robert Cooke (Deputy Vice President)
Kelly Cordwell (Treasurer)
Matthew Shea (Trustee)
Andrew Bennett (Trustee)
Allan Skeggs (Trustee)
Chris McInerney (Southern Sub Branch Chairperson)
Theresa Paterson (Southern Sub Branch Secretary)
Melanie Groves (Northern Sub Branch Chairperson)
Samantha Radford (Northern Sub Branch Secretary)
Danny Russell (Western Sub Branch Chairperson)
Sarah Gray (Western Sub Branch Secretary)
David Wiss (Officers Sub Branch Chairperson)
John Arnold (Officers Sub Branch Secretary)
Shane Tilley (Eastern Sub Branch Chairperson)
Shane Howard (Eastern Sub Branch Secretary)



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

Date: 1 February 2013

The Police Association of Tasmania

Financial Report

For the Year Ended 30 June 2013

The Police Association of Tasmania

For the Year Ended 30 June 2013

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The Police Association of Tasmania

Committee's Report

30 June 2013

Your Committee members submit the financial report of the Association for the financial year ended 30 June 2013.

1. General Information

Principal Activities

The principal activities of the Association 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/(deficit) of the Association for the financial year amounted to \$ (5,480) (2012: \$ 135,068).


3. Other items

Significant Changes in State of Affairs

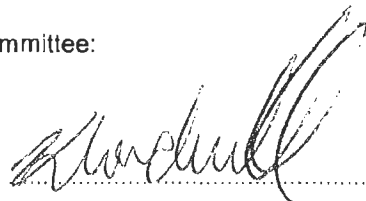
No significant changes in the Association's state of affairs occurred during the financial year.

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

President:



Treasurer:



Dated this 7th day of November 2013.

The Police Association of Tasmania

Statement by Members of the Committee

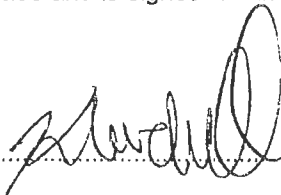
The Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the financial statements:

1. Presents a true and fair view of the financial position of The Police Association of Tasmania as at 30 June 2013 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 ^{7th} day of November 2013.

The Police Association of Tasmania

Statement of Comprehensive Income

For the Year Ended 30 June 2013

	2013 \$	2012 \$
Income		
Cancer fundraiser	-	10,190
Interest received	81,418	89,198
Journal advertisements income	17,300	15,050
Legacy fund	-	912
Sale of cinema tickets	34,946	32,019
Subscriptions	946,166	973,610
Sundry income	8,004	4,019
Total income	1,087,834	1,124,998
Less: Expenses		
Advertising	266	351
Affiliation fees	26,461	30,646
Audit and accountancy fees	7,560	7,393
Bank fees and charges	30	40
Cinema tickets	35,774	33,237
Computer expenses	2,834	2,397
Conference	12,348	10,010
Cancer fundraiser	-	9,209
Death benefits	31,100	15,675
Depreciation	26,465	32,753
Education material	4,121	3,798
Electricity	5,382	4,760
Enterprise agreement	8,966	20,769
Fines and penalties	237	48
Freight and cartage	-	28
Fringe benefits tax expense	5,563	5,160
Insurance	10,082	8,760
IT Expenses	15,593	6,902
Legacies	5,635	2,547
Legal expenses and assistance	94,376	44,912
Media - Communication	46,709	58,500
Meetings	42,150	35,710
Member benefits	11,763	227
Motor vehicle expenses	21,578	18,197
Office expenses	28,500	29,653
Postage	1,193	1,664
Printing and stationery	120	-
Loss on sale of motor vehicle	6,263	-
Promotional material	11,811	5,455
Quarterly journal expenses	34,855	38,903

The accompanying notes form part of these financial statements.

The Police Association of Tasmania

Statement of Comprehensive Income

For the Year Ended 30 June 2013

	2013	2012
	\$	\$
Rates and taxes	6,506	6,283
Repairs and maintenance	4,862	3,623
Retirement presentations	26,896	7,875
Salaries and wages	479,565	458,213
Subscriptions	560	608
Sundry expenses	(287)	-
Superannuation	54,075	50,981
Telephone and fax	8,932	17,280
Training	-	1,095
Travel/Accommodation expenses	14,325	12,607
Welfare assistance members	145	3,661
Total Expenses	<u>1,093,314</u>	<u>989,930</u>
Surplus/(deficit) for the year	<u>(5,480)</u>	<u>135,068</u>
Other comprehensive income	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u><u>(5,480)</u></u>	<u><u>135,068</u></u>

The accompanying notes form part of these financial statements.

The Police Association of Tasmania

Statement of Financial Position

As at 30 June 2013

	Note	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	1,600,782	1,591,965
Trade and other receivables	3	63,213	73,963
Inventories		7,125	5,186
Other financial assets		1,207	1,207
TOTAL CURRENT ASSETS		<u>1,672,327</u>	<u>1,672,321</u>
NON-CURRENT ASSETS			
Property, plant and equipment	4	416,700	424,175
TOTAL NON-CURRENT ASSETS		<u>416,700</u>	<u>424,175</u>
TOTAL ASSETS		<u>2,089,027</u>	<u>2,096,496</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	5	35,234	44,983
Short-term provisions	6	120,098	106,073
TOTAL CURRENT LIABILITIES		<u>155,332</u>	<u>151,056</u>
NON-CURRENT LIABILITIES			
Long-term provisions	6	19,727	25,992
TOTAL NON-CURRENT LIABILITIES		<u>19,727</u>	<u>25,992</u>
TOTAL LIABILITIES		<u>175,059</u>	<u>177,048</u>
NET ASSETS		<u>1,913,968</u>	<u>1,919,448</u>
EQUITY			
Reserves		183,929	183,929
Accumulated surpluses		1,730,039	1,735,519
TOTAL EQUITY		<u>1,913,968</u>	<u>1,919,448</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 2013

2013

	Reserves	Accumulated	Total
	\$	\$	\$
Balance at 1 July 2012	183,929	1,735,519	1,919,448
Transfers to/(from) reserves	-	-	-
Net surplus/(deficit)	-	(5,480)	(5,480)
Balance at 30 June 2013	183,929	1,730,039	1,913,968

2012

	Reserves	Accumulated	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

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 2013

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 Association is a not-for-profit entity for financial reporting purposes.

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 or 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 2013

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 2013

2 Cash and Cash Equivalents

	2013	2012
	\$	\$
Cash at bank	28,561	43,655
Short-term bank deposits	1,572,221	1,548,310
	<u>1,600,782</u>	<u>1,591,965</u>

3 Trade and other receivables

	2013	2012
	\$	\$
Prepayments	6,256	14,349
Accounts Receivable	934	-
Accrued Interest	33,558	36,831
Loans To Members	22,465	22,783
	<u>63,213</u>	<u>73,963</u>

4 Property, Plant and Equipment

	2013	2012
	\$	\$
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	122,836	121,909
Accumulated depreciation	(48,298)	(49,227)
Total motor vehicles	<u>74,538</u>	<u>72,682</u>
Office equipment		
At cost	179,478	177,151
Accumulated depreciation	(135,426)	(123,768)
Total office equipment	<u>44,052</u>	<u>53,383</u>
Total plant and equipment	<u>118,590</u>	<u>126,065</u>
Total property, plant and equipment	<u>416,700</u>	<u>424,175</u>

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2013

5 Trade and Other Payables

	2013	2012
	\$	\$
Trade payables	22,085	20,100
GST payable	4,855	7,487
PAYG withholding	7,310	9,661
Superannuation payable	984	7,735
	<u>35,234</u>	<u>44,983</u>

6 Provisions

	2013	2012
	\$	\$
CURRENT		
Annual Leave	66,327	42,011
Long Service Leave	53,771	64,062
	<u>120,098</u>	<u>106,073</u>

	2013	2012
	\$	\$
NON-CURRENT		
Long service leave	19,727	25,992
	<u>19,727</u>	<u>25,992</u>

7 Capital and Leasing Commitments

(a) Operating lease commitments

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

	2013	2012
	\$	\$
Payable - minimum lease payments:		
- no later than 1 year	3,035	1,779
- between 1 year and 5 years	11,636	-
	<u>14,671</u>	<u>1,779</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 2013

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 2013 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.


Gene Aarnes
Crowe Horwath Tasmania


Alison Flakemore
Audit Partner

Dated at Hobart this 15th day of October 2013.

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 2013, 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 2013, 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.

Gene Horwath, Tasmania

Crowe Horwath Tasmania



Alison Flakemore
Audit Partner

Dated at Hobart this *7th* day of *November* 2013.