



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-Western Australia Police Branch
(FR2013/121)

MR ENRIGHT

MELBOURNE, 26 FEBRUARY 2014

Reporting unit's financial affairs encompassed by associated State body

[1] On 10 July 2013 an application was made under s.269(2)(a) of the *Fair Work (Registered Organisations) Act 2009* (the Act) by Police Federation of Australia-Western Australia Police Branch (the Branch) for a certificate stating that the financial affairs of the Branch are encompassed by the financial affairs of The Western Australian Police Union of Workers (the Association), an associated State body, in respect of the financial year ending 31 March 2013.

[2] On 10 July 2013, the Branch lodged a copy of the audited accounts of the Association with the Fair Work Commission.

[3] I am satisfied that the Association:

- is registered under the *Industrial Relations Act 1979 (WA)*, 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;
- 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 31 March 2013, 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>



Police Federation
of Australia

Our Ref: C0457

8 July 2013

General Manager
Fair Work Commission
GPO Box 1994
MELBOURNE VIC 3001



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APPLICATION PURSUANT TO s.269 OF THE FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

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

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*

GROUND AND REASONS

S.269 of the Act applies to the Police Federation of Australia Western Australia Police Branch (hereinafter referred to as "Reporting Unit") on the following basis:

1. The Western Australian Police Union of Workers (hereinafter referred to as the "associated State body") is registered as an industrial organization under the *Industrial Relations Act 1979*, that Act being the Western Australian legislation.
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.

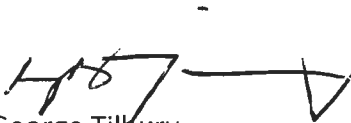
The Reporting Unit is taken to have satisfied Part 3 of the Act based on the following basis:

- a) The associated State body has, in accordance with the Industrial Relations Act 1979, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the audited accounts with the Registrar of the Western Australian Industrial Relations Commission; and
- b) A copy of the audited accounts has already been submitted;
- c) All members of the Reporting Unit and the associated State body, may inspect the Auditors Report, Balance Sheet and Statement of Income and Expenditure, free of charge at the office of the Registrar, in accordance with s.63 (6) of the *Industrial Relations Act 1979*
- d) The audited accounts and operating report have been made available to Branch Members
- e) A copy of the Operating Report is attached

The Police Federation of Australia Western Australia Police Branch submits that based on the grounds and reasons stated herein and the supporting documentation, the Branch satisfies s.269 of the Act and consequently seeks the relief as sought in this application.

If you have any questions with regard to this application or seek further supporting evidence, please contact the Secretary Mr Paul Hunt email on paul.hunt@wapu.org.au or by phone on (08) 9321 2155.

Yours sincerely


George Tilbury
Branch President



Police Federation
of Australia

**POLICE FEDERATION OF AUSTRALIA
WESTERN AUSTRALIA POLICE BRANCH**

Operating Report for year ended 31 March 2013

Made pursuant to s.254 of the Fair Work (Registered Organisations) Act 2009

Principal Activities

The principal activities of the Branch during the reporting period were to provide industrial and organising services to the members, consistent with the objects of the Federation and particularly the object of protecting and improving the interests of the members. S.254(2)(a)

There were no significant changes in the nature of the Branch's principal activities during the reporting period. (s.254)(2)(a)

There were no significant changes in the nature of the Branch's principal activities during the reporting period. (s.254)(2)(a)

Manner of Resignation

Members may resign from the Branch in accordance with Rule 11.

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme s.254(2)(d).

No officers of the Branch held positions of Trustee or director of Trustee Company of a 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 5,767.

Number of employees

The number of persons who were, at the end of the reporting period, employees of the branch was nil.

Members of Committee Management

The persons who held office as members of the Committee of Management of the Association during the reporting period are:

Up until 30 June 2012

ARMSTRONG	Russell	Branch President
HAYDEN	Denis	Branch Vice President
GROVES	Jon	Branch Deputy Vice President
LOCKHART	Mervyn	Branch Treasurer
ARNOTT	Harry	Branch Executive
EASTMAN	Ross	Branch Executive
JOHNSON	Colin	Branch Executive
KEALS	Craig	Branch Executive
KELLY	Michael	Branch Executive
KELLY	Kimberley	Branch Executive
POTTHOFF	Peter	Branch Executive
SADLIER	Kim	Branch Executive
SHORTLAND	Brandon	Branch Executive
THOBAVEN	Gavin	Branch Executive
TILBURY	George	Branch Executive

From 1 July 2012

TILBURY	George	Branch President
SHORTLAND	Brandon	Branch Vice President
GROVES	Jon	Branch Deputy Vice President
KELLY	Michael	Branch Treasurer
ARNOTT	Harry	Branch Executive
BIRD	Bradley	Branch Executive (resigned 1 January 2013)
CASSIDY	Christopher	Branch Executive (resigned 21 January 2013)
FYFE	Mark	Branch Executive
GILL	Michael	Branch Executive
JOHNSON	Colin	Branch Executive
MCDONALD	Kevin	Branch Executive
POTTHOFF	Peter	Branch Executive
SPARKMAN	Michael	Branch Executive
LOCKHART	Mervyn	Branch Executive
WILLOUGHBY	Jill	Branch Executive


George Tilbury
Branch President

5 July 2013



WA POLICE UNION OF WORKERS
ANNUAL REPORT **2013**



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WALLET
PAYING THE PRICE

WESTERN AUSTRALIAN
POLICE UNION OF WORKERS

ABN: 11005 082 386

Summary Financial Statements

For the Year Ended 31 March 2013

Western Australian Police Union of Workers

ABN: 11 005 082 386

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For the Year Ended 31 March 2013

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The summary financial statements and other specific disclosures have been derived from Western Australian Police Union of Workers (the 'union') full financial report for the year ended 31 March 2013. Other information included in the summary financial statements is consistent with the union's full financial report.

The summary financial statements does not, and cannot be expected to, provide as full an understanding of the financial performance, financial position, operating, financing and investing activities of the union as the full financial report.

A copy of the union's full 2013 financial report, including the independent auditor's report, is available to all members upon request.

Western Australian Police Union of Workers

ABN: 11 005 082 386

Statement by the Secretary

In my opinion, the attached summary financial statements of the Western Australian Police Union of Workers (the 'union'), which have been derived from and are consistent with the full financial report of the union and are set out in the attached pages are properly drawn up so as to present fairly the state of affairs of the union as at 31 March 2013 and the results of its operations and its cash flows for the year then ended.



Secretary.....

Dated 7th June 2013
Perth, Western Australia



DRY KIRKNESS
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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE WESTERN AUSTRALIAN POLICE UNION OF WORKERS

Report on the Summary Financial Statements

The accompanying summary financial statements, which comprises the summary statement of financial position as at 31 March 2013, the summary statement of comprehensive income, summary statement of changes in equity and summary statement of cash flows for the year then ended, related notes and statement by the secretary, are derived from the audited financial report of the Western Australian Police Union of Workers for the year ended 31 March 2013. We expressed an unmodified audit opinion on that financial report in our report dated 7 June 2013.

The summary financial statements do not contain all the disclosures required by Australian Accounting Standards - Reduced Disclosure Requirements and the Industrial Relations Act 1979 (WA). Reading the summary financial statements, therefore, is not a substitute for reading the audited financial report of Western Australian Police Union of Workers.

The Board of Directors' Responsibility for the Summary Financial Statements

The Board of Directors are responsible for the preparation of a summary of the audited financial report on the basis described in Note 1.

Auditor's Responsibility

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Auditing Standard ASA 810 *Engagements to Report on Summary Financial Statements*.

Opinion

In our opinion the summary financial statements derived from the audited financial report of Western Australian Police Union of Workers for the year ended 31 March 2013 are consistent, in all material respects, with that audited financial report, on the basis described in Note 1.


DRY KIRKNESS
Chartered Accountants


B ROTHMAN
Partner

Date: 7th June 2013
West Perth, Western Australia

Western Australian Police Union of Workers

ABN: 11 005 082 386

Summary Statement of Comprehensive Income

For the Year Ended 31 March 2013

	2013	2012
Note	\$	\$
Revenue	2(a) 5,036,469	5,068,643
Other income	2(b) 11,634	320,101
Administration expenses	(198,455)	(226,935)
Building expenses	(432,133)	(485,694)
Depreciation and amortisation expense	(264,770)	(271,591)
Employee benefits expense	(1,313,974)	(1,279,568)
Interest - loan	(1,280)	(17,585)
Legal expenses	(643,063)	(867,498)
Members' insurance	(650,954)	(637,227)
Other member expenses	(488,333)	(428,803)
Other expenses	(916,344)	(1,122,329)
Profit before income tax	138,797	51,514
Income tax expense	-	-
Profit for the year	138,797	51,514
Other comprehensive income:		
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	138,797	51,514

Western Australian Police Union of Workers
ABN: 11 005 082 386

Summary Statement of Financial Position
As at 31 March 2013

	2013	2012
	\$	\$
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	3,602,283	3,438,930
Trade and other receivables	10,596	411,348
Other assets	94,330	74,357
TOTAL CURRENT ASSETS	3,707,209	3,924,633
NON-CURRENT ASSETS		
Financial assets	5,000	5,000
Property, plant and equipment	3,426,891	3,557,347
TOTAL NON-CURRENT ASSETS	3,431,891	3,562,347
TOTAL ASSETS	7,139,100	7,486,980
LIABILITIES		
CURRENT LIABILITIES		
Trade and other payables	598,048	819,571
Borrowings	-	245,879
Employee benefits	120,950	74,718
TOTAL CURRENT LIABILITIES	718,998	1,140,168
NON-CURRENT LIABILITIES		
Employee benefits	-	85,507
TOTAL NON-CURRENT LIABILITIES	-	85,507
TOTAL LIABILITIES	718,998	1,205,675
NET ASSETS	6,420,102	6,281,305
EQUITY		
Reserves	1,278,339	1,278,339
Retained earnings	5,141,763	5,002,966
TOTAL EQUITY	6,420,102	6,281,305

Western Australian Police Union of Workers

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Summary Statement of Changes in Equity

For the Year Ended 31 March 2013

2013

	Retained Earnings	Asset Revaluation Reserve	Asset Realisation Reserve	Capital Profits Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 April 2012	5,002,966	73,000	419,135	786,204	6,281,305
Profit attributable to the members	138,797	-	-	-	138,797
Balance at 31 March 2013	5,141,763	73,000	419,135	786,204	6,420,102

2012

	Retained Earnings	Asset Revaluation Reserve	Asset Realisation Reserve	Capital Profits Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 April 2011	4,951,452	73,000	419,135	786,204	6,229,791
Profit attributable to the members	51,514	-	-	-	51,514
Balance at 31 March 2012	5,002,966	73,000	419,135	786,204	6,281,305

Western Australian Police Union of Workers

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Summary Statement of Cash Flows

For the Year Ended 31 March 2013

	2013	2012
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Members' income and other receipts	4,891,013	4,930,809
Payments to suppliers and employees	(4,508,706)	(5,170,311)
Dividends received	150	288
Interest received	148,735	172,419
Finance costs	(1,280)	(17,585)
Net cash provided by/ (used in) operating activities	<u>531,912</u>	<u>(84,580)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of plant and equipment	94,601	430,538
Purchase of property, plant and equipment	(217,281)	(77,212)
Net cash provided by/ (used in) investing activities	<u>(122,680)</u>	<u>353,326</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of borrowings	(245,879)	(21,890)
Net cash used in financing activities	<u>(245,879)</u>	<u>(21,890)</u>
Net increase in cash and cash equivalents held	163,353	246,856
Cash and cash equivalents at beginning of year	3,438,930	3,192,074
Cash and cash equivalents at end of financial year	<u>3,602,283</u>	<u>3,438,930</u>

Western Australian Police Union of Workers

ABN: 11 005 082 386

Notes to the Summary Financial Statements

For the Year Ended 31 March 2013

Note 1: Basis of preparation of the Summary Financial Statements

The summary financial statements, specific disclosures and other information included in the summary financial statements is derived and is consistent with the full financial report of the union for the year ended 31 March 2013 and is presented in Australian dollars. The summary financial statements cannot be expected to provide as detailed an understanding of the financial performance, financial position, operating, financing and investing activities of the union as the full financial report from which it is derived. For a better understanding of the union's financial activities and position and accounting policies, reference should be made to the full audited financial report.

A copy of the full financial report for the year ended 31 March 2013 is available on request.

The accounting policies are consistent with those of the previous financial year.

Note 2: Revenue and Other Income

(a) Revenue from continuing operations

	2013	2012
	\$	\$
Operating activities		
- member subscriptions	4,446,197	4,359,904
- rental income	262,881	316,272
- other	181,263	219,780
	<u>4,890,341</u>	<u>4,895,936</u>
Non-operating activities		
- Interest revenue	145,978	172,419
- dividend income	150	288
	<u>146,128</u>	<u>172,707</u>
Total Revenue	<u>5,036,469</u>	<u>5,068,643</u>

(b) Other Income

Net gain on disposal of property, plant and equipment	<u>11,634</u>	<u>320,101</u>
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Note 3: Segment Reporting

The union operates in one industry, as a trade union and in one geographical segment, Western Australia.

Western Australian Police Union of Workers

ABN: 11 005 082 386

Discussion and Analysis of the Summary Financial Statements For the Year Ended 31 March 2013

The Directors set out below the following discussion and analysis of the performance and state of affairs of the Union for the year ended 31 March 2013.

Summary Statement of Financial Position

Net assets continue to grow with the end of year balance at \$6.42 million.

Cash assets have increased to \$3.6 million even though the interest rate on our investment accounts held with P&N Bank has dropped to around 4.35% over the last few months. This rate is still competitive in the current market and our investment rate is continually monitored. Property, plant and equipment remains steady with replacement motor vehicles affecting capital expenditure and only the applied depreciation affecting the slight decrease in value.

The mortgage on Port Denison was discharged due to sufficient funds available at the end of last financial year and we currently have no outstanding loans. There was a slight decrease in employee benefits due to the payment of leave entitlements made to the outgoing President and Vice President. There was also a decrease in payables which were settled after year end.

Summary Statement of Comprehensive Income

Overall revenue is still just over \$5 million and there was only a slight decrease from last year due to reduced interest rates on investments and a decrease in rental income on the holiday homes. The large majority of our income is still generated from membership subscriptions and there will be an increase in the subscription rate in line with the pay increase due 1 July 2013.

There was also a decrease in expenditure to \$4.9 million as our EBA was finalised in 2012 and there was a reduction in our legal expenses. Some of the additional expenses incurred were the costs relating to our Centenary year, increase in the production cost for the Police News and additional employee expenses due to staff changes required from the election results in 2012.

Summary Statement of Changes in Equity

Equity movements comprise the profit for the year of \$138,797.

Summary Statement of Cash flows

With the decrease in our operating expenses this year, our income more than covered our expenditure and therefore net cash flow improved considerably compared to last year.

Cash flows from net investing activities decreased due to the need to replace the majority of our Motor Vehicle Fleet due to age or kms travelled which was in accordance with our Financial Policy. There was also a need to upgrade some of our computer equipment.

Cash flow from financing activities only involved the discharge of the Port Denison property.

Overall comment

We are pleased to report we were able to manage our cash flow which resulted in a minimal profit this financial year. The Union continues to be in a sound financial position with a very strong asset base. The Board has approved the refurbishment of 639 Murray Street West Perth and we expect to have a loan of approximately \$1.3 million with P&N Bank later this year. We have allowed for the mortgage repayments in this year's budget and are confident of meeting all of our liabilities without a huge drain on our cash reserves.