



FairWork
Commission

5 November 2015

Mr George Tilbury
President
Police Federation of Australia, Western Australia Police Branch
639 Murray Street
WEST PERTH WA 6005

via email: george.tilbury@wapu.org.au
paul.hunt@wapu.org.au

Dear Mr Tilbury

Section 271 applications for exemption from the financial reporting obligations of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 for financial years ended 31 March 2014, 31 March 2015 and 30 June 2015 (FR2014/64, FR2015/66 and FR2015/351)

I refer to your applications pursuant to s271 of the *Fair Work (Registered Organisations) Act 2009* (RO Act), lodged in the Fair Work Commission (FWC) on 29 October 2015 in respect of the Western Australia Police Branch of the Police Federation of Australia (PFA WA) for the financial years ended 31 March 2014, 31 March 2015 and 30 June 2015.

I am satisfied that the PFA WA is a reporting unit and that it did not have any financial affairs in the financial years which ended 31 March 2014, 31 March 2015 and 30 June 2015. The attached certificates reflect this decision.

I take this opportunity to remind you of the importance of the reporting unit strictly complying with each applicable aspect of the legislative reporting requirements under the RO Act, the *Fair Work (Registered Organisations) Regulations 2009* and the Reporting Guidelines.

An application pursuant to s271 of the RO Act is required to be filed within 90 days after the end of the financial year. The applications are approximately 1 year and 4 months, and 4 months and 1 month late respectively. Additional information was provided in the applications into the circumstances which lead to the late lodgement of these applications. In previous years the PFA WA has applied and been granted a s269 certificate from the FWC. During December 2013 the associated State Body of the PFA WA, the Western Australian Police Union of Workers, changed its financial year from 31 March to 30 June. Due to this, s269 certificates are unable to be granted as the financial reports of the associated State Body, although prepared in accordance with the prescribed State legislation, did not encompass the same reporting periods as the PFA WA.

As you are aware, the PFA WA has now amended its Rules to realign its financial year to that of the associate State Body however the effect of this Rule change did not commence until 1 July 2015. The s271 applications cover the period of time, that is, 1 April 2013 – 30 June 2015, where there was a discrepancy in the reporting periods between the PFA WA and the associated State Body.

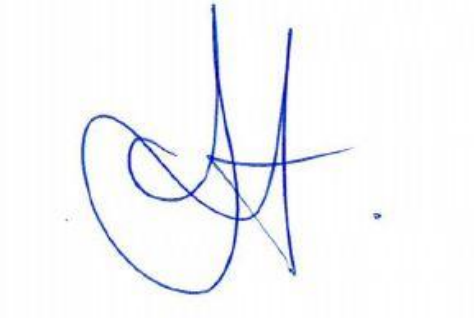
A request for an extension of time was also included in the application.

Having considered all the relevant circumstances, in this instance I have allowed the application to be made more than 90 days after the end of the financial year.

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GPO Box 1994	Facsimile: (03) 9655 0401
Melbourne VIC 3001	Email: orgs@fwc.gov.au

If you wish to discuss this matter, please contact Ms Joanne Fenwick on 03) 8661 7886 or by email to joanne.fenwick@fwc.gov.au.

Yours sincerely



Chris Enright
Director
Regulatory Compliance Branch



CERTIFICATE

Fair Work (Registered Organisations) Act 2009

s.271 - Reporting unit's exemption from requirements of Chapter 8, Part 3

Police Federation of Australia – Western Australia Police Branch
(FR2015/351)

MR ENRIGHT

MELBOURNE, 05 NOVEMBER 2015

Certificate of exemption from the requirements of Chapter 8, Part 3 of the Fair Work (Registered Organisations) Act 2009

[1] On 29 October 2015 an application was made under s 271 (1) of the *Fair Work (Registered Organisations) Act 2009* (the Act) by the Western Australia Police Branch of the Police Federation of Australia (the Branch) for a certificate of exemption in respect of the financial year ended 30 June 2015.

[2] The application was lodged one month after the 90 day period ordinarily prescribed by sub-section 271(3) of the Act. The Branch sought an extension of time under sub-section 271(3) of the Act to allow a later period for lodgement. Within the application information was provided to the Fair Work Commission (the Commission) in relation to the events surrounding the late lodgement and the steps the Branch has taken to ensure that it is able to comply with the requirements under the Act.

[3] In previous years the Branch has applied and been granted a s 269 certificate from the Commission. During December 2013 the associated State Body of the Branch, the Western Australian Police Union of Workers, changed its financial year from 31 March to 30 June. Due to this, a s 269 certificate was unable to be granted as the financial reports of the associated State Body, although prepared in accordance with the prescribed State legislation, did not encompass the same reporting period as the Branch.

[4] The Branch has been in frequent communications with the Commission on proposed Rule changes to realign its financial year to that of the associated State Body. These Rule changes were certified by the Commission on 31 March 2015 with the effect of these Rule changes commencing on 1 July 2015.

[5] Attached to the application were audited financial statements which demonstrated that the Branch did not have any financial affairs during this reporting period.

[6] Having regard to the circumstances, I approve the extension requested under s 271(3) of the Act.

[7] On the basis of the material provided in the application, I am satisfied that the applicant is a reporting unit that does not have any financial affairs in respect of the financial year which ended 30 June 2015.



DELEGATE OF THE GENERAL MANAGER

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Police Federation
of Australia

Western Australia Police Branch
639 Murray Street
WEST PERTH WA 6005
Telephone: 08 9321 2155
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Our ref: C0457

30 October 2015

General Manager
Fair Work Commission
GPO Box 1994
MELBOURNE VIC 3001

**APPLICATION PURSUANT TO s.271 OF THE
FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009**

Further to the Applications dated 29 October 2015, for s.271 Certificates for The Police Federation of Australia Western Australia Police Branch (the Reporting Unit), we also seek an extension of time in accordance with s.271(3).

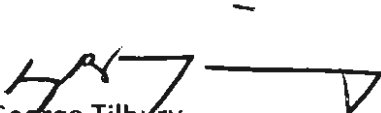
RELIEF SOUGHT

That the General Manager approves an extension of time for the filing of Applications for s.271 Certificates for the following reporting periods:

- FR2014/64 – Financial Year 1 April 2013 to 31 March 2014;
- FR2015/66 – Financial Year 1 April 2014 to 31 March 2015; and
- FR2015/351 – Financial Year 1 April 2015 – 30 June 2015.

We understand applications for s.271 Certificates need to be filed no later than 90 days from the end of the relevant financial year, however due to the circumstances outlined in each of the aforementioned Applications the Reporting Unit has been unable to meet the required timeframes.

Yours sincerely


George Tilbury
President



Police Federation of Australia

Western Australia Police Branch
639 Murray Street
WEST PERTH WA 6005
Telephone: 08 9321 2155
Facsimile: 08 9321 2177
Email: admin@wapu.org.au

Our Ref: C0457

29 October 2015

General Manager
Fair Work Commission
GPO Box 1994
MELBOURNE VIC 3001

APPLICATION PURSUANT TO s.271 OF THE FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

The Police Federation of Australia Western Australia Police Branch (the Reporting Unit) makes application pursuant to s.271 of the *Fair Work (Registered Organisations) Act 2009* (the Act), for a Certificate exempting the Reporting Unit from the reporting requirements of Part 3 of the Act for financial report FR2014/64.

RELIEF SOUGHT

- That the General Manager issue a Certificate for the reporting period, exempting the Branch from reporting financial affairs.

GROUND AND REASONS

The Reporting Unit did not conduct any financial affairs in the financial year under report. The audited Financial Statements for the Reporting Unit for the period 1 April 2013 to 30 June 2014, which illustrate the non-conduct of financial affairs over that period, are attached.

Previously, where the financial reporting periods of the Branch mirrored those of the Western Australian Police Union of Workers (the associated State body), the Reporting Unit made application to the General Manager for a Certificate pursuant to S.269 of the Act.

The Police Federation of Australia Western Australia Police Branch further submits that due to complications and the protracted resolution associated with introducing changes to the financial reporting period of the Branch, to align with changes to the financial reporting periods of the associated State body, the Reporting Unit has been unable to submit its own financial reports (albeit without financial activities) for the period in question before this date.

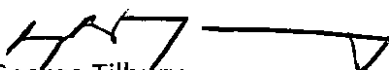
The associated State body has in all instances, in accordance with the *Industrial Relations Act 1979 (WA)*, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the audited accounts with the Registrar of the Western Australian Industrial Relations Commission.

The financial years, and respective reporting periods, will be aligned between the Reporting Unit and associated State body from 1 July 2015 onwards. Accordingly, the Reporting Unit fully anticipates future reporting requirements will be submitted pursuant to s269 of the Act, if it so pleases the Commission.

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.271 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 WAPU Secretary Mr Paul Hunt email on paul.hunt@wapu.org.au or by phone on (08) 9321 2155.

Yours sincerely


George Tilbury
President

**POLICE FEDERATION OF AUSTRALIA
WESTERN AUSTRALIA POLICE BRANCH
REGISTRATION NUMBER R 2003/326**

**FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2014**

**DRY KIRKNESS
Chartered Accountants
West Perth**

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF THE
POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH**

We have audited the accompanying financial statements of the Police Federation of Australia Western Australia Police Branch (the 'branch') which comprises the statement of financial position as at 30 June 2014, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period ended on that date, a summary of significant accounting policies and other explanatory information.

The Board of Directors' Responsibility for the Financial Statements

The Board of Directors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the Board of Directors determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements 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 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 judgment, 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 entity'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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, 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.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2014

	15 Months Ended 30 June 2014 \$	12 Months Ended 31 March 2013 \$
CURRENT ASSETS		
Cash and cash equivalents	-	-
TOTAL CURRENT ASSETS	-	-
TOTAL ASSETS	-	-
EQUITY		
Issued Capital	-	-
TOTAL EQUITY	\$ -	\$ -

The accompanying notes form part of these financial statements.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2014**

	Retained Earnings	Total
	\$	\$
Balance at 1 April 2012	-	-
Profit attributable to members	-	-
Total other comprehensive income for the year	-	-
	-----	-----
Balance at 31 March 2013	-	-
Profit attributable to members	-	-
Total other comprehensive income for the period	-	-
	-----	-----
Balance at 30 June 2014	\$ -	\$ -
	=====	=====

The accompanying notes form part of these financial statements.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and to satisfy the financial reporting requirements of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009. The branch is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply.

As the Branch has not yet commenced to trade, there have been no financial transactions during the period since incorporation on 3 February 2004.

The Branch is exempt from income tax.

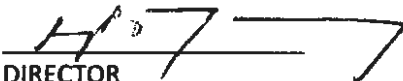
**POLICE FEDERATION OF AUSTRALIA
WESTERN AUSTRALIA POLICE BRANCH
REGISTRATION NUMBER R 2003/326**

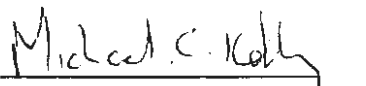
**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2015**

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

STATEMENT BY THE BOARD OF DIRECTORS

In our opinion, the attached financial statements have been drawn up in accordance with the accounting policies laid down by the Police Federation of Australia Western Australia Police Branch (the 'Branch') and to the best of our knowledge and belief they present fairly the state of affairs of the Branch as at 30 June 2015 and the results for the year ended on that date.


DIRECTOR


DIRECTOR
Treasurer

Dated: 28 October 2015
West Perth, Western Australia

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF THE
POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH**

We have audited the accompanying financial statements of the Police Federation of Australia Western Australia Police Branch (the 'Branch') which comprises the statement of financial position as at 30 June 2015, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory information.

The Board of Directors' Responsibility for the Financial Statements

The Board of Directors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the Board of Directors determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements 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 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 judgment, 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 entity'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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, 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.

Opinion

In our opinion, the financial statements presents fairly, in all material respects, the financial position of the Police Federation of Australia Western Australia Police Branch as at 30 June 2015 and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the financial reporting requirements of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.



DRY KIRKNESS



B ROTHMAN
Partner

Dated: 28 October 2015
West Perth, Western Australia

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015**

	2015	2014
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	-	-
	-----	-----
TOTAL CURRENT ASSETS	-	-
	-----	-----
TOTAL ASSETS	-	-
	-----	-----
EQUITY		
Issued Capital	-	-
	-----	-----
TOTAL EQUITY	\$ -	\$ -
	=====	=====

The accompanying notes form part of these financial statements.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2015**

	2015	2014
	\$	\$
Profit from ordinary activities before income tax	-	-
Income tax expense relating to ordinary activities	-	-
	-----	-----
Net profit/(loss) from ordinary activities after income tax expense	-	-
Other comprehensive income, net of tax	-	-
	-----	-----
Total comprehensive income for the year	\$ -	\$ -
	=====	=====
Total comprehensive income attributable to members of the entity	\$ -	\$ -
	=====	=====

The accompanying notes form part of these financial statements.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2015

	Retained Earnings	Total
	\$	\$
Balance at 1 April 2013	-	-
Profit attributable to members	-	-
Total other comprehensive income for the period	-	-
	-----	-----
Balance at 30 June 2014	-	-
Profit attributable to members	-	-
Total other comprehensive income for the year	-	-
	-----	-----
Balance at 30 June 2015	\$ -	\$ -
	=====	=====

The accompanying notes form part of these financial statements.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2015

	2015 \$ Inflow (Outflow)	2014 \$ Inflow (Outflow)
Cash flows from operating activities	-	-
Cash flows from investing activities	-	-
Cash flows from financing activities	-	-
	-----	-----
Net increase/(decrease) in cash held	-	-
CASH AT THE BEGINNING OF THE FINANCIAL YEAR/PERIOD	-	-
	-----	-----
CASH AT THE END OF THE FINANCIAL YEAR/PERIOD	\$ -	\$ -
	-----	-----

The accompanying notes form part of these financial statements.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and to satisfy the financial reporting requirements of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009. The branch is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply.

As the Branch has not yet commenced to trade, there have been no financial transactions during the year since incorporation on 3 February 2004.

The Branch is exempt from income tax.

