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From: ROC - Registered Org Commission
Sent: Friday, 12 January 2018 9:54 AM
To: 'Paul Hunt'; George Tilbury
Cc: Wendy Routhan; mark@pfa.org.au
Subject: FR2017/252 Police Federation of Australia - Western Australia Police Branch s269 Application & Operating Report [Year ended 30 June 2017] [SEC=UNCLASSIFIED]
Attachments: FR2017_252_PFA_WAPB_Certificate_SIGNED_12012018.pdf

UNCLASSIFIED

Dear Mr Tilbury

Please find attached a letter and certificate advising that the abovementioned application for a s.269 certificate from the Western Australian Police Branch of the Police Federation of Australia has been granted.

Yours sincerely

DAVID VALE

Principal Adviser

Financial Reporting

Registered Organisations Commission

Tel: (02) 8293 4654

david.vale@roc.gov.au

GPO Box 2983, MELBOURNE VIC 3001 | Street address: Level 13, 175 Liverpool Street Sydney NSW 2000

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Australian Government

Registered Organisations Commission

Please consider the environment before printing this message

From: Paul Hunt [<mailto:paul.hunt@wapu.org.au>]

Sent: Friday, 8 December 2017 1:08 PM

To: ROC - Registered Org Commission <regorgs@roc.gov.au>

Cc: George Tilbury <george.tilbury@wapu.org.au>; Wendy Routhan <Wendy.Routhan@wapu.org.au>; mark@pfa.org.au

Subject: FR2017/252 Police Federation of Australia - Western Australia Police Branch s269 Application & Operating Report [Year ended 30 June 2017]

Importance: High

On behalf of the PFA WA Police Branch, please find attached: Application pursuant to s269 of the *Fair Work (Registered Organisations) Act 2009*; Operating Report for the Year ended 30 June 2017; and supporting Financial Reports.

Regards

PAUL HUNT
SECRETARY / **WA Police Union**
M: 0438 080 885 E paul.hunt@wapu.org.au

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**WA POLICE
UNION**

639 Murray Street, West Perth WA 6005
P (08) 9321 2155 F (08) 9321 2177
www.wapu.org.au

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Australian Government
Registered Organisations Commission

12 January 2018

Mr George Tilbury
President
Police Federation of Australia-Western Australia Police Branch
By email: george.tilbury@wapu.org.au

Dear Mr Tilbury

Section 269 application for certificate stating financial affairs of reporting unit are encompassed by financial affairs of associated State body for year ended 30 June 2017 (FR2017/252)

I refer to the application lodged pursuant to section 269 of the *Fair Work (Registered Organisations) Act 2009 (RO Act)* in respect of the Western Australia Police Branch of the Police Federation of Australia (**PFA WA**) for the financial year ended 30 June 2017. The application was lodged with the Registered Organisations Commission (**ROC**) on 8 & 12 December 2017. I also acknowledge an amended Operating Report, which included the additional information required under section 254(2)(b) of the RO Act, that was lodged with the ROC on 5 January 2018. I also note that the amended Operating Report has been provided to members.

I have granted the application. The certificate is attached.

If you wish to discuss this matter, please contact David Vale on (02) 8293 4654 or by email at david.vale@roc.gov.au.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'CE', with a small dash to the right.

Chris Enright
Executive Director
Registered Organisations Commission



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
(FR2017/252)

MR ENRIGHT

MELBOURNE, 12 JANUARY 2018

Reporting unit's financial affairs encompassed by associated State body

[1] On 8 December 2017 an application was made under s.269(2)(a) of the *Fair Work (Registered Organisations) Act 2009* (the Act) by the Western Australia Police Branch of the Police Federation of Australia (the reporting unit) for a certificate stating that the financial affairs of the reporting unit 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 30 June 2017.

[2] On 12 December 2017, the reporting unit lodged a copy of the audited accounts of the Association with the Registered Organisations Commission.

[3] On 5 January 2018, the reporting unit lodged an amended copy of the operating report.

[4] 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 reporting unit; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit; 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 reporting unit 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 reporting unit 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 reporting unit and has been provided to the members of the reporting unit with copies of the accounts.

[6] I am satisfied that the financial affairs of the reporting unit in respect of the financial year ending 30 June 2017, are encompassed by the financial affairs of the Association and I certify accordingly under s.269(2)(a) of the Act.



DELEGATE OF THE COMMISSIONER

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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

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

(Amended) Operating Report for year ended 30 June 2017
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 reporting unit's financial affairs during the financial year. (s.254)(2)(b)

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 6,534.

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:

TILBURY	George	Branch President
SHORTLAND	Brandon	Branch Senior Vice President
ARNOTT	Harry	Branch Vice President
KELLY	Michael	Branch Treasurer
CURTIS	Dave	Branch Executive
GILL	Michael	Branch Executive
MCDONALD	Kevin	Branch Executive
POTTHOFF	Peter	Branch Executive
RUSSELL	Harry	Branch Executive
GARRATT	Lindsay	Branch Executive
ADAMSON	Ward	Branch Executive
MCGEE	Peter	Branch Executive
PATERSON	Michael	Branch Executive
HENDERSON	Michael	Branch Executive
JOHNSON	Mark	Branch Executive


George Tilbury
Branch President

05 January 2018

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From: Paul Hunt <paul.hunt@wapu.org.au>
Sent: Tuesday, 12 December 2017 12:00 PM
To: ROC - Registered Org Commission
Subject: FR2017/252 PFA-WAPB
Attachments: SKonicaC65417102813411.pdf

Importance: High

Please find attached the Audited Accounts for the Western Australian Police Union of Workers, associated with previously filed Operating Report of the Police Federation of Australia – Western Australia Police Branch.

PAUL HUNT
SECRETARY / **WA Police Union**
M: 0438 080 885 **E** paul.hunt@wapu.org.au

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639 Murray Street, West Perth WA 6005
P (08) 9321 2155 **F** (08) 9321 2177
www.wapu.org.au

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Western Australian Police Union of Workers

ABN: 11 005 082 386

Financial report for the year ended 30 June 2017

Western Australian Police Union of Workers

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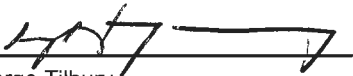
Western Australian Police Union of Workers

Statement by the Board of Directors

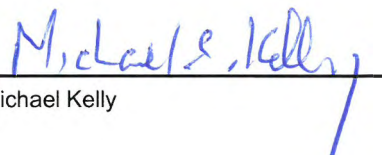
In accordance with a resolution of the directors of the Western Australian Police Union of Workers, the directors declare that:

1. the financial statements as set out on pages 4 to 22:
 - (a) comply with Australian Accounting Standards – Reduced Disclosure Requirements; and
 - (b) give a true and fair view of the financial position as at 30 June 2017 and of the performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the Western Australian Police Union of Workers will be able to pay its debts as and when they become due and payable.

President


George Tilbury

Treasurer


Michael Kelly

Dated this 26th day of October 2017

West Perth, WA

Western Australian Police Union of Workers

Secretary's Statutory Declaration

Regulation 79

I, Paul Hunt, being Secretary of the Western Australian Police Union of Workers, of 639 Murray Street, West Perth, sincerely declare as follows:

1. all relevant books and documents in relation of the financial affairs of the Union that were required to be provided, were provided.

This declaration is true and I know that it is an offence to make a declaration knowing that it is false in a material particular.

This declaration is made under the Oaths, Affidavits and Statutory Declarations Act 2005.

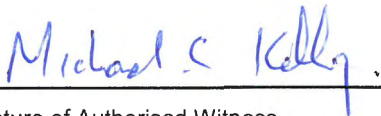
Declared at West Perth on this 26th day of October 2017 by

Secretary

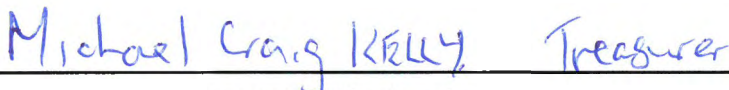


Paul Hunt

In the presence of:



Signature of Authorised Witness



Name of authorised witness and qualification of such witness

Western Australian Police Union of Workers

Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2017

	Note	2017 \$	2016 \$
Revenue	2	7,426,848	6,541,710
Administrative expenses		(484,154)	(219,543)
Building expenses		(490,127)	(463,169)
Depreciation and amortisation expense		(434,397)	(416,698)
Employee benefits expense	3	(1,755,751)	(1,724,872)
Finance expenses		(21,852)	(26,500)
Legal expenses		(828,803)	(764,498)
Members' Insurance expense		(1,054,043)	(1,059,056)
Other member expenses		(495,397)	(480,782)
Other expenses	3	(1,080,323)	(1,032,989)
Net current year surplus		<u>782,001</u>	<u>353,603</u>
Other comprehensive income for the year		-	-
Total comprehensive income for the year		<u>782,001</u>	<u>353,603</u>

The accompanying notes form part of these financial statements.

Western Australian Police Union of Workers

Statement of Financial Position as at 30 June 2017

	Note	2017	2016
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	4,600,565	3,506,427
Accounts receivable and other debtors	6	18,153	15,638
Other current assets	7	158,474	106,762
TOTAL CURRENT ASSETS		4,777,192	3,628,827
NON-CURRENT ASSETS			
Property, plant and equipment	8	4,626,420	4,914,758
Other non-current assets	7	-	13,578
TOTAL NON-CURRENT ASSETS		4,626,420	4,928,336
TOTAL ASSETS		9,403,612	8,557,163
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	9	552,507	519,437
Other liabilities	10	339,310	351,701
Employee provisions	11	302,949	250,484
TOTAL CURRENT LIABILITIES		1,194,766	1,121,622
NON-CURRENT LIABILITIES			
Employee provisions	11	104,397	113,093
TOTAL NON-CURRENT LIABILITIES		104,397	113,093
TOTAL LIABILITIES		1,299,163	1,234,715
NET ASSETS		8,104,449	7,322,448
EQUITY			
Reserves	13	1,353,782	1,353,782
Retained surplus		6,750,667	5,968,666
TOTAL EQUITY		8,104,449	7,322,448

The accompanying notes form part of these financial statements.

Western Australian Police Union of Workers

Statement of Changes in Equity for the year ended 30 June 2017

Note	Retained Surplus	Asset Revaluation Reserve	Asset Realisation Reserve	Capital Profits Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2015	5,615,063	73,000	419,135	861,647	6,968,845
Comprehensive income					
Net surplus for the year	353,603	-	-	-	353,603
Total comprehensive income attributable to members of the entity for the year	353,603	-	-	-	353,603
Balance at 30 June 2016	5,968,666	73,000	419,135	861,647	7,322,448
Balance at 1 July 2016	5,968,666	73,000	419,135	861,647	7,322,448
Comprehensive income					
Net surplus for the year	782,001	-	-	-	782,001
Total other comprehensive income	782,001	-	-	-	782,001
Total comprehensive income attributable to members of the entity for the year	782,001	-	-	-	782,001
Balance at 30 June 2017	6,750,667	73,000	419,135	861,647	8,104,449

For a description of each reserve, refer to Note 14

The accompanying notes form part of these financial statements.

Western Australian Police Union of Workers

Statement of Cash Flows for the year ended 30 June 2017

	Note	2017	2016
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Member's Income and other receipts		7,337,131	7,082,981
Payments to suppliers and employees		(6,081,285)	(6,156,581)
Interest received		87,202	67,152
Finance costs		(1,150)	(26,500)
Net cash generated from operating activities	18	<u>1,341,898</u>	<u>967,052</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		-	88,272
Purchase of property, plant and equipment		(146,059)	(302,911)
Net cash used in investing activities		<u>(146,059)</u>	<u>(214,639)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		(101,701)	(301,554)
Net cash used in financing activities		<u>(101,701)</u>	<u>(301,554)</u>
Net increase in cash held		1,094,138	450,859
Cash and cash equivalents at beginning of financial year		<u>3,506,427</u>	<u>3,055,568</u>
Cash and cash equivalents at end of financial year	5	<u><u>4,600,565</u></u>	<u><u>3,506,427</u></u>

The accompanying notes form part of these financial statements.

Western Australian Police Union of Workers

Notes to the Financial Statements for the year ended 30 June 2017

Note 1: Summary Of Significant Accounting Policies

The financial statements were authorised for issue on 26th October 2017 by the Board.

Basis of Preparation

The Western Australian Police Union of Workers ("Union") applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: *Application of Tiers of Australian Accounting Standards*.

The 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). The Union 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. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

a. Union's financial Statements

The accompanying financial statements reflect the assets and liabilities and operating results of the Union and exclude assets and liabilities held by any branches which are associated with the Union.

b. Income tax

The Union is exempt from income tax under current tax legislation and accordingly no provision for income tax is included in the financial statements.

c. Fair Value of Assets and Liabilities

The Union measures some of its assets at fair value on a recurring basis.

Fair value is the price the Union would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use, or to sell it to another market participant that would use the asset in its highest and best use.

Western Australian Police Union of Workers

Notes to the Financial Statements for the year ended 30 June 2017

Note 1: Summary Of Significant Accounting Policies

c. Fair Value of Assets and Liabilities (cont.)

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

d. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

e. Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(h) for further discussion on the determination of impairment losses.

f. Property, Plant and Equipment

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(i) for details of impairment).

The cost of fixed assets constructed within the Union includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Union and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings and Building Improvermer	2.5% - 20%
Furniture, Fixtures and Fittings	10% - 20%
Motor Vehicles	22.5%
Computer equipment	33.33%

Western Australian Police Union of Workers

Notes to the Financial Statements for the year ended 30 June 2017

Note 1: Summary Of Significant Accounting Policies

f. Property, Plant and Equipment (cont.)

Plant and equipment (cont.)

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing net proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they occur. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

g. Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the Union, are classified as finance leases.

Finance leases are capitalised by recognising an asset and a liability at the lower of the amount equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the Union will obtain ownership of the asset or ownership over the term of the lease.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

h. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Union commits itself to either purchase or sell the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss" in which case transaction costs are recognised immediately as expenses in profit or loss.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

Western Australian Police Union of Workers

Notes to the Financial Statements for the year ended 30 June 2017

Note 1: Summary Of Significant Accounting Policies

h. Financial Instruments (cont.)

(i) *Financial assets at fair value through profit or loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying amount included in profit or loss.

(ii) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Union's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iv) *Available-for-sale investments*

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are classified as non-current assets when they are not expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

(v) *Financial liabilities*

Non-derivative financial liabilities are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Impairment

A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

Western Australian Police Union of Workers

Notes to the Financial Statements for the year ended 30 June 2017

Note 1: Summary Of Significant Accounting Policies

h. Financial Instruments (cont.)

Impairment (cont.)

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Union recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised when the contractual right to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

i. Impairment of Assets

At the end of each reporting period, the Union assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116: *Property, Plant and Equipment*). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the Union estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

j. Accounts Payable and Other Payables

Accounts payable and other payables represent the liabilities outstanding at the end of the reporting period for goods and services received by the Union during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

k. Provisions

Provisions are recognised when the Union 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. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Western Australian Police Union of Workers
Notes to the Financial Statements for the year ended 30 June 2017

Note 1: Summary Of Significant Accounting Policies

i. Employee Provisions

Short-term employee benefits

Provision is made for the Union's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Union's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current accounts payable and other payables in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements of obligations for other long-term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The Union's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Union does not have an unconditional right to defer settlement for at least 12 months after the reporting period, in which case the obligations are presented as current provisions.

m. Revenue and Other Income

Non-reciprocal grant revenue is recognised in profit or loss when the Union obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the Union and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before the entity is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Union incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor; otherwise the grant is recognised as income on receipt.

The Union receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in profit or loss.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

All revenue is stated net of the amount of goods and services tax.

Western Australian Police Union of Workers
Notes to the Financial Statements for the year ended 30 June 2017

Note 1: Summary Of Significant Accounting Policies

n. **Borrowing Costs**

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised as expenses in the period in which they are incurred.

o. **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 Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

p. **Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Western Australian Police Union of Workers
Notes to the Financial Statements for the year ended 30 June 2017

Note 2: Revenue and other income	2017	2016
	\$	\$
Operating activities:		
- Member subscriptions	6,075,847	5,949,082
- Member promotions	127,181	35,006
- Rental Income	270,895	270,134
- Other operating income	865,723	187,889
	<hr/>	<hr/>
	7,339,646	6,442,111
Non-operating activities:		
- Other interest received	87,202	72,073
- Gain on disposal of assets	-	27,526
	<hr/>	<hr/>
	87,202	99,599
Total revenue	<hr/> 7,426,848	<hr/> 6,541,710

Note 3: Surplus for the year	2017	2016
	\$	\$
a. Expenses		
Employee benefits expense		
- Salaries	1,566,298	1,538,072
- Superannuation	148,887	138,185
- Leave accruals and on-costs	40,566	48,615
b. Significant Revenue and Expenses		
The following significant revenue and expense items are relevant in explaining the financial performance:		
Revenue - Member Insurance Bonus Rebate	753,843	-

Note 4: Key Management Personnel Compensation

The totals of remuneration paid to key management personnel (KMP) of the Union during the year are as follows:

	2017	2016
	\$	\$
Short-term employee benefits	491,559	454,818
Note 5: Cash and Cash Equivalents	<hr/> 2017	<hr/> 2016
	\$	\$
Cash on hand - petty cash	831	938
Cash at bank	845,915	536,009
Short-term investments – bank deposits	3,753,819	2,969,480
	<hr/> <hr/>	<hr/> <hr/>
	4,600,565	3,506,427

Western Australian Police Union of Workers
Notes to the Financial Statements for the year ended 30 June 2017

Note 6: Accounts Receivable and Other Debtors

Note

2017

2016

\$

\$

CURRENT

Accounts receivable

18,153

15,638

Total current accounts receivable and other debtors

18,153

15,638

Note 7: Other Assets

2017

2016

\$

\$

CURRENT

Accrued income

20,038

20,791

Prepayments

138,437

85,971

158,474

106,762

NON-CURRENT

Prepayments

-

13,578

-

13,578

Western Australian Police Union of Workers
Notes to the Financial Statements for the year ended 30 June 2017

Note 8: Property, Plant and Equipment

	2017	2016
	\$	\$
Land and buildings:		
At Directors Valuation - 1995	533,000	533,000
At cost	6,453,528	6,380,560
Accumulated depreciation	(2,733,655)	(2,410,084)
	4,252,873	4,503,476
Furniture and fixtures:		
At cost	433,841	392,527
Accumulated depreciation	(224,233)	(187,193)
	209,608	205,334
Motor vehicles:		
At cost	188,436	187,910
Accumulated depreciation	(61,024)	(18,691)
	127,412	169,219
Computer equipment:		
At cost	118,987	120,612
Accumulated depreciation	(82,460)	(83,883)
	36,527	36,729
Total property, plant and equipment	4,626,420	4,914,758

Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land and buildings	Furniture and fixtures	Motor vehicles	Computer equipment	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2016	4,503,476	205,334	169,219	36,729	4,914,758
Additions	84,211	46,537	526	14,787	146,061
Depreciation expense	(334,814)	(42,263)	(42,333)	(14,989)	(434,399)
Carrying amount at 30 June 2017	4,252,873	209,608	127,412	36,527	4,626,420
	\$	\$	\$	\$	\$
Balance at 1 July 2015	4,808,562	163,907	81,093	35,729	5,089,291
Additions	27,209	72,244	187,910	15,548	302,911
Disposals - written down value	-	(709)	(60,037)	-	(60,746)
Depreciation expense	(332,295)	(30,108)	(39,747)	(14,548)	(416,698)
Carrying amount at 30 June 2016	4,503,476	205,334	169,219	36,729	4,914,758

Western Australian Police Union of Workers
Notes to the Financial Statements for the year ended 30 June 2017

Note 9: Accounts Payable and Other Payables	Note	2017	2016
		\$	\$
CURRENT			
Unsecured liabilities:			
Accounts payable		407,432	370,731
Accrued expenses		16,138	40,266
Amounts received in advance		65,208	48,544
BAS payable		63,729	59,896
		<u>552,507</u>	<u>519,437</u>

Note 10: Other Liabilities	Note	2017	2016
		\$	\$
CURRENT			
Unsecured liabilities:			
Death Claim Payable		89,310	-
		<u>89,310</u>	<u>-</u>
Secured liabilities:			
Bank Loan		250,000	351,701
Total other liabilities		<u>250,000</u>	<u>351,701</u>
		<u>339,310</u>	<u>351,701</u>

The bank loan from P&N Bank is secured by a registered mortgage over property situated at 639 Murray Street, West Perth.

Western Australian Police Union of Workers
Notes to the Financial Statements for the year ended 30 June 2017

Note 11: Employee Provisions	Note	2017	2016
		\$	\$
CURRENT			
Provision for annual leave entitlements		178,640	181,815
Provision for long service leave entitlements		124,308	68,669
		<u>302,948</u>	<u>250,484</u>
NON-CURRENT			
Provision for long service leave entitlements		104,396	113,093
		<u>407,344</u>	<u>363,577</u>

Employee provisions – leave entitlements

The provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Union does not expect the full amount of the long service leave balance to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Union does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlements.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of employees completing the required period of service is based on historical data. The measurement and recognition criteria for provision of employee benefits is discussed in Note 1(l).

Note 12: Capital and Leasing Commitments	Note	2017	2016
		\$	\$
Operating Lease Commitments			
Non-cancellable operating leases contracted for but not recognised in the financial statements			
Payable – minimum lease payments:			
- not later than 12 months		39,896	81,111
- between 12 months and five years		-	39,896
- later than five years		-	-
		<u>39,896</u>	<u>121,007</u>

Operating Lease Commitments relate to holiday homes and office equipment rental.

Western Australian Police Union of Workers

Notes to the Financial Statements for the year ended 30 June 2017

Note 13: Reserves

Asset revaluation reserve

The asset revaluation reserve records the increase in value of land and buildings which were revalued in 1995.

Asset realisation reserve

The asset realisation Reserve records the gain on disposal of previously revalued assets.

Capital profits reserve

The Capital profits reserve records the gain on disposal of land and buildings.

Note 14: Contingent Liabilities

The Western Australian Police Union of Workers has the following contingent liabilities at the end of the reporting year:

- In accordance with Rule 11.5, death benefits payable to retired members are funded annually from the collection of death levy fees from current members, with any surplus/shortfall per annum covered by the Death Benefit Fund. There may be unfunded death benefits payable to retired members for which it is impractical to quantify the amount; and

- Legal feese in respect of legal actions on behalf of members which may be incurred by the Union if costs are not recoverable. These are believed to be minimal.

Note 15: Events after the reporting period

No matters or circumstances have arised since the end of the financial year which significantly affected or may significantly affect the operations of the Union, the results of those operations or the state of affairs of the Union in future financial years.

Note 16: Related Party Transactions

	2017	2016
	\$	\$
Affiliation fees paid to the Police Federation of Australia	113,796	100,593

There have been no related party transactions during the year other than payments to Directors for attendance Board meetings which are included in key management personnel remuneration disclosed at Note 4.

Western Australian Police Union of Workers

Notes to the Financial Statements for the year ended 30 June 2017

Note 17: Financial Risk Management

The Union's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, and bank loans.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 139: *Financial Instruments: Recognition and Measurement* as detailed in the accounting policies to these financial statements, are as follows:

	Note	2017 \$	2016 \$
Financial assets			
Cash and cash equivalents	5	4,600,565	3,506,427
Accounts receivable and other debtors	6	18,153	15,638
Total financial assets		4,618,718	3,522,065
Financial liabilities			
Financial liabilities at amortised cost:			
- Accounts payable and other payables	9	552,507	410,997
- Bank loans	12,13	250,000	351,701
Total financial liabilities		802,507	762,698

Carrying amounts of financial assets and liabilities recorded in the financial statements represent their net fair values as determined in accordance with the accounting policies described in Note 1 (d), (e), (h) and (j).

NOTE 18 – Cash Flow Information

	Note	2017 \$	2016 \$
Reconciliation of cash flow from operations with net current year surplus			
Net current year surplus		782,001	353,603
Non-cash flows in surplus			
- Depreciation and amortisation		434,397	416,698
- Impairment of financial asset		-	5,000
- Net (gain) on disposal of property, plant and equipment		-	(27,526)
Changes in assets and liabilities:			
- (Increase)/decrease in trade and other receivables		(2,515)	7,982
- (Increase)/decrease in other assets - prepayments		(38,134)	(3,272)
- Increase/(decrease) in trade and other payables		122,380	162,544
- Increase/(decrease) in employee benefit provisions		43,769	52,023
Cashflow from operations		1,341,898	967,052

Western Australian Police Union of Workers
Notes to the Financial Statements for the year ended 30 June 2017

Note 19: Union Details

The principal place of business is:

The Western Australian Police Union of Workers

639 Murray Street

West Perth, WA 6005



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WESTERN AUSTRALIAN POLICE UNION OF WORKERS

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of The Western Australian Police Union of Workers, which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Board of Directors.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of The Western Australian Police Union of Workers as at 30 June 2017 and its financial performance and cash flows for the year then ended, in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the Industrial Relations Act 1979 (WA).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Information Other than the Financial Report and Auditor's Report Thereon

The Board of Directors is responsible for the other information. The other information comprises the information included in the Union's annual report for the year ended 30 June 2017, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board for the Financial Report

The Board of Directors is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and for such internal control as the Board of Directors determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Directors is responsible for assessing the ability of the association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the Union or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WESTERN AUSTRALIAN POLICE UNION OF WORKERS (CONT.)

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Compliance with Section 74 of the Industrial Relations Act 1979 (WA)

Opinion

We have audited the compliance of the finance officials with the requirements of section 74 of the Industrial Relations Act 1979 (WA). The Board of Directors and management of the Western Australian Police Union of Workers are responsible for compliance with the requirements of section 74 of the Industrial Relations Act 1979 (WA). Our responsibility is to express an opinion on the compliance of the finance officials with the requirements of section 74 of the Industrial Relations Act 1979 (WA), based on our audit conducted in accordance with Australian Auditing.

In our opinion the finance officials of the Western Australian Police Union of Workers have complied with section 74 of the Industrial Relations Act 1979 (WA)



MGI Perth Audit Services Pty Ltd

Director



R Davis

Dated this 26th day of October, 2017



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

7 December 2017

Commissioner
Registered Organisations Commission
GPO Box 2983
MELBOURNE VIC 3001

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 Commissioner 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 on 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

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

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

Operating Report for year ended 30 June 2017
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)

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 6,534.

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 Branch during the reporting period are:

TILBURY	George	Branch President
SHORTLAND	Brandon	Branch Senior Vice President
ARNOTT	Harry	Branch Vice President
KELLY	Michael	Branch Treasurer
CURTIS	Dave	Branch Executive
GILL	Michael	Branch Executive
MCDONALD	Kevin	Branch Executive
POTTHOFF	Peter	Branch Executive
RUSSELL	Harry	Branch Executive
GARRATT	Lindsay	Branch Executive
ADAMSON	Ward	Branch Executive
MCGEE	Peter	Branch Executive
PATERSON	Michael	Branch Executive
JOHNSON	Mark	Branch Executive
HENDERSON	Michael	Branch Executive


George Tilbury
Branch President

7 December 2017

Western Australian Police Union of Workers

ABN: 11 005 082 386

Summary Financial report for the year ended 30 June 2017

Western Australian Police Union of Workers


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Western Australian Police Union of Workers

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 statements of the Union and are set out on the attached pages, are properly drawn up so as to present fairly the state of affairs of the Union as at 30 June 2017 and the results of its operations and its cash flows for the year then ended.



Secretary:

Paul Hunt

Dated this 26th day of October 2017

West Perth, WA



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WESTERN AUSTRALIAN POLICE UNION OF WORKERS

Report on the Summary Financial Statements

Opinion

The summary financial statements, which comprise the summary statement of financial position as at 30 June 2017, the summary statement of profit or loss and other comprehensive income, summary statement of changes in equity and summary cash flow statement for the year then ended, and related notes, are derived from the audited financial report of The Western Australian Police Union of Workers for the year ended 30 June 2017.

In our opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial report, on the basis described in Note 1.

Summary Financial Statements

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 and the auditor's report thereon, therefore, is not a substitute for reading the audited financial report and the auditor's report thereon.

Responsibilities of the Board for the Summary Financial Statements

The Board of Directors is responsible for the preparation of a summary of the audited financial statements of The Western Australian Police Union of Workers, on the basis described in Note 1.

Auditor's Responsibilities for the Audit of the Financial Report

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

A handwritten signature in black ink that reads 'MGI'.

MGI Perth Audit Services Pty Ltd
Director

A handwritten signature in black ink that reads 'R Davis'.

R Davis

Dated this 26th day of October, 2017

Western Australian Police Union of Workers

Summary Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2017

	Note	2017 \$	2016 \$
Revenue	2	7,426,848	6,541,710
Administrative expenses		(484,154)	(219,543)
Building expenses		(490,127)	(463,169)
Depreciation and amortisation expense		(434,397)	(416,698)
Employee benefits expense	3	(1,755,751)	(1,724,872)
Finance expenses		(21,852)	(26,500)
Legal expenses		(828,803)	(764,498)
Members' Insurance expense		(1,054,043)	(1,059,056)
Other member expenses		(495,397)	(480,782)
Other expenses	3	(1,080,323)	(1,032,989)
Net current year surplus		<u>782,001</u>	<u>353,603</u>
Other comprehensive income for the year		-	-
Total comprehensive income for the year		<u>782,001</u>	<u>353,603</u>

The accompanying notes form part of these financial statements.

Western Australian Police Union of Workers

Summary Statement of Financial Position as at 30 June 2017

	Note	2017	2016
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	4,600,565	3,506,427
Accounts receivable and other debtors	6	18,153	15,638
Other current assets	7	158,474	106,762
TOTAL CURRENT ASSETS		4,777,192	3,628,827
NON-CURRENT ASSETS			
Property, plant and equipment	8	4,626,420	4,914,758
Other non-current assets		-	13,578
TOTAL NON-CURRENT ASSETS		4,626,420	4,928,336
TOTAL ASSETS		9,403,612	8,557,163
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	9	552,507	519,437
Other liabilities	10	339,310	250,484
Employee provisions	11	302,949	351,701
TOTAL CURRENT LIABILITIES		1,194,766	1,121,622
NON-CURRENT LIABILITIES			
Employee provisions	11	104,397	113,093
TOTAL NON-CURRENT LIABILITIES		104,397	113,093
TOTAL LIABILITIES		1,299,163	1,234,715
NET ASSETS		8,104,449	7,322,448
EQUITY			
Reserves	14	1,353,782	1,353,782
Retained surplus		6,750,667	5,968,666
TOTAL EQUITY		8,104,449	7,322,448

The accompanying notes form part of these financial statements.

Western Australian Police Union of Workers

Summary Statement of Changes in Equity for the year ended 30 June 2017

Note	Retained Surplus	Asset Revaluation Reserve	Asset Realisation Reserve	Capital Profits Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2015	5,615,063	73,000	419,135	861,647	6,968,845
Comprehensive income					
Net surplus for the year	353,603	-	-	-	353,603
Total comprehensive income attributable to members of the entity for the year	353,603	-	-	-	353,603
Balance at 30 June 2016	5,968,666	73,000	419,135	861,647	7,322,448
Balance at 1 July 2016	5,968,666	73,000	419,135	861,647	7,322,448
Comprehensive income					
Net surplus for the year	782,001	-	-	-	782,001
Total other comprehensive income	782,001	-	-	-	782,001
Total comprehensive income attributable to members of the entity for the year	782,001	-	-	-	782,001
Balance at 30 June 2017	6,750,667	73,000	419,135	861,647	8,104,449

The accompanying notes form part of these financial statements.

Western Australian Police Union of Workers

Summary Statement of Cash Flows for the year ended 30 June 2017

	Note	2017	2016
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Member's Income and other receipts		7,337,131	7,082,981
Payments to suppliers and employees		(6,081,285)	(6,156,581)
Interest received		87,202	67,152
Finance costs		(1,150)	(26,500)
Net cash generated from operating activities		1,341,898	967,052
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		-	88,272
Purchase of property, plant and equipment		(146,059)	(302,911)
Net cash used in investing activities		(146,059)	(214,639)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		(101,701)	(301,554)
Net cash used in financing activities		(101,701)	(301,554)
Net increase in cash held		1,094,138	450,859
Cash and cash equivalents at beginning of financial year		3,506,427	3,055,568
Cash and cash equivalents at end of financial year		4,600,565	3,506,427

The accompanying notes form part of these financial statements.

Western Australian Police Union of Workers

Notes to the Summary Financial Statements for the year ended 30 June 2017

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 statements of the union for the year ended 30 June 2017 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 statements 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 statements.

A copy of the full financial statements for the year ended 30 June 2017 is available on request

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

Note 2: Revenue and other income

	2017	2016
	\$	\$
Operating activities:		
- Member subscriptions	6,075,847	5,949,082
- Member promotions	127,181	35,006
- Rental Income	270,895	270,134
- Other operating income	865,723	187,889
	<hr/>	<hr/>
	7,339,646	6,442,111
Non-operating activities:		
- Other interest received	87,202	72,073
- Gain on Disposal of Assets	-	27,526
	<hr/>	<hr/>
	87,202	99,599
Total revenue	7,426,848	6,541,710

Significant Revenue and Expenses

The following significant revenue and expense items are relevant in explaining the financial performance:

	2017	2016
	\$	\$
Revenue - Member Insurance Bonus Rebate	753,843	-

Western Australian Police Union of Workers

Discussion and Analysis of the Financial Report

The Directors set out below the following discussion and analysis of the performance and state of affairs of the WA Police Union (WAPU) for the year ended 30 June 2017.

Summary Statement of Financial Position

WAPU has continued its positive performance into 2016-2017 with another increase in net assets taking this end of year balance to \$8.1 million.

Our cash holdings have increased to \$4.6 million with the majority of funds held in short term investment accounts. Of this \$1.28 million is allocated to the Death Benefit Fund which is held to cover any shortfalls in death benefits payable to our Members. Interest rates on our investment accounts held with P&N Bank dropped to around 2.5% in line with the low interest rates in the market. There were only minor adjustments to our Property, Plant & Equipment with depreciation accounting for the reduction in value.

We continued to reduce our commercial loan that was drawn down to facilitate the refurbishment of WAPU HQ in 2014 with the final \$250,000 paid out in August 2017.

Summary Statement of Profit or Loss and Other Comprehensive Income

Overall revenue was \$7.5 million with the increase mainly due to a premium rebate of \$753,843 on our Group Insurance Scheme. The large majority of our income is still generated from membership subscriptions which increased in line with the pay adjustments on 1 July 2016.

There was an increase in expenditure this year which was mainly due to the "Its Tough Enough" campaign. There were also adjustments to employee benefits as well as a slight increase in legal expenses.

Summary Statement of Changes in Equity

Equity movements comprise the surplus for the year of \$28,158 plus the premium rebate.

Summary Statement of Cash flow

With the additional increase in revenue, our income still covers our expenditure and therefore a positive net cash flow was recorded.

There was only minor capital expenditure on the holiday homes and the continued reduction of the current commercial loan reduced the amount of cash flow required for financing.

Overall comment

We are pleased to report that the management of our cash flow throughout this financial period has again resulted in a small surplus for this financial year. The windfall from the premium rebate has been invested for the possible purchase of a holiday home in the metropolitan area. WAPU continues to be in a sound financial position with a very strong asset base and we are confident of meeting all of our liabilities in the future.

Police Federation of Australia
Western Australian Police Branch

Registration Number R 2003/326

Financial report for the year ended 30 June 2017

Police Federation of Australia Western Australia Police Branch

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Police Federation of Australia Western Australia Police Branch

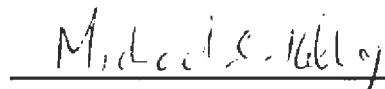
Statement by the Board of Directors

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 2017 and the results for the year then ended.

Director:

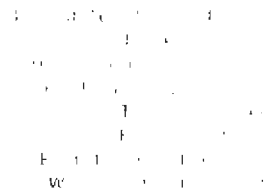

George Tilbury

Director:


Michael Kelly

Dated this 26th day of October 2017

West Perth, WA



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of The Police Federation of Australia Western Australia Police Branch (the 'Branch'), which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information.

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 2017 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*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of the Board for the Financial Report

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 Part 3 of Chapter 8 of 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 Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH (CONT.)

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



MGI Perth Audit Services Pty Ltd
Director



R Davis

Dated this 26th day of October, 2017

Police Federation of Australia Western Australia Police Branch

Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2017

	Note	2017	2016
		\$	\$
Net current year surplus		-	-
Other comprehensive income		-	-
Total comprehensive income for the year		<u>-</u>	<u>-</u>
Net current year surplus attributable to members of the entity		<u>-</u>	<u>-</u>
Total comprehensive income attributable to members of the entity		<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

Police Federation of Australia Western Australia Police Branch

Statement of Financial Position as at 30 June 2017

	Note	2017	2016
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents		-	-
TOTAL CURRENT ASSETS		-	-
TOTAL ASSETS		-	-
EQUITY			
Reserves		-	-
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 year ended 30 June 2017

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2015	-	-
Comprehensive income		
Net surplus for the year	-	-
Total comprehensive income attributable to members of the entity for the year	-	-
Balance at 30 June 2016	-	-
Balance at 1 July 2016		-
Comprehensive income		
Net surplus for the year	-	-
Total comprehensive income attributable to members of the entity for the year	-	-
Balance at 30 June 2017	-	-

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 2017

	Note	2017	2016
		\$	\$
Cash Flows from Operating Activities			
Net cash generated from operating activities		-	-
Cash Flows from Investing Activities			
Net cash used in investing activities		-	-
Cash Flows from Financing Activities			
Net cash used in financing activities		-	-
Net increase in cash held		-	-
Cash and cash equivalents at beginning of financial year		-	-
Cash and cash equivalents at end of financial year		-	-

The accompanying notes form part of these financial statements.

Police Federation of Australia Western Australia Police Branch

Notes to the Summary Financial Statements for the year ended 30 June 2017

Note 1: Basis of preparation of the Financial Statements

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.

svc-adlib5

From: Paul Hunt <paul.hunt@wapu.org.au>
Sent: Friday, 8 December 2017 1:08 PM
To: ROC - Registered Org Commission
Cc: George Tilbury; Wendy Routhan; mark@pfa.org.au
Subject: Police Federation of Australia - Western Australia Police Branch s269 Application & Operating Report [Year ended 30 June 2017]
Attachments: PFAWAPB - 2017 Return.pdf; PFAWAPB - Financial Report 16-17.pdf; WAPU - Financial Report 16-17.pdf
Importance: High

On behalf of the PFA WA Police Branch, please find attached: Application pursuant to s269 of the *Fair Work (Registered Organisations) Act 2009*; Operating Report for the Year ended 30 June 2017; and supporting Financial Reports.

Regards

PAUL HUNT
SECRETARY / **WA Police Union**
M: 0438 080 885 E paul.hunt@wapu.org.au

**IT'S TOUGH
ENOUGH**



639 Murray Street, West Perth WA 6005
P (08) 9321 2155 F (08) 9321 2177
www.wapu.org.au

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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

7 December 2017

Commissioner
Registered Organisations Commission
GPO Box 2983
MELBOURNE VIC 3001

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 Commissioner 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*

GROUNDINGS 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.