

2017-18 ANNUAL REPORT







































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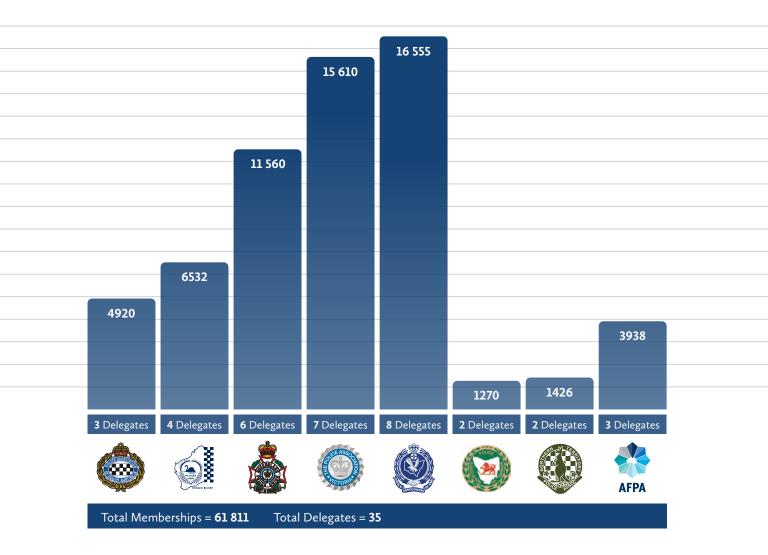








AFFILIATES/ASSOCIATES



MEMBERSHIP Nos. @ 31/12/17 Rule 14 (d)

Rule 14 (b) "The number of delegates in each Branch shall be determined on the basis of one delegate for the first one thousand (1,000) financial members or part thereof, and one additional delegate for each succeeding two thousand five hundred (2,500) financial members or part thereof".

OFFICE BEARERS

President

Mark Carroll (South Australia)

Vice President

Ian Leavers (Queensland)

Vice President

Scott Weber (New South Wales) resigned 13 August 2018

Treasurer

John Laird (Victoria)

Executive Members

George Tilbury (Western Australia)

Pat Allen (Tasmania) Angela Smith (AFP)

Paul McCue (NT)

Tony King (NSW) appointed 13 August 2018

Life Members

Leon Kemp

Peter Alexander

Mark Burgess

Vince Kelly

Jon Hunt-Sharman

STAFF

Chief Executive Officer

Mark Burgess

Chief Executive Officer

(Designate)

Scott Weber

Senior Adviser

Fiona Wade

Office Manager

Debbie Martiniello

Project Officer

Kathleen Potts

Administrative Assistant

Amanda Chindamo

MEETINGS CONDUCTED

Federal Council

8 - 9 September 2017 Canberra

Special Federal Council

18 May 2018 Teleconference
13 August 2018 Teleconference

Executive

6 September 2017 Canberra 29 November 2017 Canberra 12 February 2018 Canberra 19 June 2018 Canberra

Industrial Planning Committee

26 October 2017 Canberra 3 May 2018 Canberra 17 July 2018 Canberra

Women's Advisory Committee

6 September 2017 Canberra 10 May 2018 Perth, WA



PRESIDENT'S REPORT

The Police Federation of Australia has spent the last 12 months continuing to fight for the best possible outcomes for our members.

The PFA's strategic plan – a road map with five key visions – has guided us.

Central to the plan is the practice of complementing and enhancing the role of our state, territory and federal police unions.

The PFA continues to have a sharp focus on the following specific areas:

- Professionalization.
- Superannuation.
- Member safety and wellbeing.
- · Police Week.

Retirements

Members might already know that PFA CEO Mark Burgess will retire on 1 October 2018.

Mark has been a distinguished leader of our organization. Owing to his dedication, the PFA has maintained not only its strong national voice, but also the respect of Federal Parliament and all the police jurisdictions.

Owing to his dedication, the PFA has maintained not only its strong national voice, but also the respect of Federal Parliament and all the police jurisdictions. I'd like to thank him for his commitment and devotion to the organization. He will continue to bring his valuable experience to the PFA on a part-time consulting basis.

Police Association of Tasmania president Pat Allen has also announced his retirement.

His dedication and ongoing support of the PFA, and indeed Tasmanian police officers, will be sorely missed.

I thank Pat for his professionalism and commitment, and I wish him well in retirement.

CEO Appointment

Former Police Association of NSW president Scott Weber has been appointed as the new PFA CEO.

Scott brings a wealth of experience, knowledge and leadership to the role.

I look forward to working with him as we continue to deliver important outcomes for our members.

Police Week

The PFA will hold the inaugural Police Week from 15-29 September.

The week includes the Wall to Wall Ride for Remembrance, Remembering Mates Century Ride, the National Police Summit, the PFAs Federal Council, the Women's Advisory Committee and the International Council of Police Representative Associations.

The week will culminate with a gala dinner to honour the inaugural National Police Bravery Awards.

The Federal Council will discuss our mental health awareness campaign, which we've developed during the past year.

Members from all branches have been involved in this important campaign, which aims to establish a mental health awareness and education program for police officers and their families.

I'd like to thank all branches and executive members for their support of the PFA. Their professionalism and commitment has ensured that the strategic plan initiatives are appropriately supported and funded.

The Federal Council has also shown great foresight in endorsing the campaign

I'd also like to thank the Women's Advisory Committee and the Industrial Planning Committee. Their ongoing commitment helps to maintain the PFA as a pacesetting organization in industrial relations, member welfare and flexible work practices.

With the help of our tireless PFA staff, those committees have developed important pieces of work in respect of flexible working arrangements, awards and agreements.

I'd like to thank all branches and executive members for their support of the PFA. Their professionalism and commitment has ensured that the strategic plan initiatives are appropriately supported and funded.

Mark Carroll President



CHIEF EXECUTIVE OFFICER'S REPORT

It is with pleasure that I present my $18^{\rm th}$ and final Report to the 2018 Federal Council.

Once again, the Report is following the template established by 2016-21 Strategic Plan ensuring that we continue to focus on the key issues identified from Federal Council 2015 and subsequent meetings.

The following pages will give you a summary of the major issues pursued and reported to the Executive over the past 12 months.



PFA Staff



Vision 1 Influence and power at the national level

Engagement with the Federal Parliament

The 2017 Federal Council Meeting was the first of many meetings held in Canberra during the reporting period.

The welcome function was held in Parliament House and was well attended by politicians from both sides of the political fence, including Minister for Home Affairs Hon Peter Dutton MP, Minister for Justice Michael Keenan MP, Minister for Cyber Security and Law Enforcement Hon Angus Taylor MP, and Leader of the Opposition Bill Shorten.



Meeting with Minister for Home Affairs, Hon. Peter Dutton MP February 2018

Minister for Home Affairs Hon Peter Dutton MP, met with the PFA Executive in February 2018, to discuss several relevant policing issues and launch the Police Week website. Issues raised with the Minister included the need to legislate 60 years as the age that police can access their superannuation, professional registration in policing, unexplained wealth legislation, the National Criminal Intelligence System, Broadband Spectrum and the mental health and well-being of Australia's police.



My Health record

The PFA were made aware of members concerns over the ease of accessing the My Health Record, which could be done without a warrant.

Following discussions with the office of the Minister for Home Affairs Peter Dutton MP and in turn the office of the Minster for Health, Greg Hunt MP, the PFA were advised that:

- The government will strengthen privacy provisions under the My Health Record Act, removing any doubt about the legislation;
- My Health Record legislation will be strengthened to match the existing Australian Digital Health Agency policy;
- This policy will require a court order to release any My Health Record information without consent. The amendment will ensure no record can be released to police or government agencies, for any purpose, without a court order. This will be enshrined in legislation;
- This change to the My Health Record Act will therefore remove any ambiguity on this matter;
- In addition, the Government will also amend the legislation to ensure if someone wishes to cancel their record they will be able to do so permanently, with their record deleted from the system;
- The Government will work with medical leaders on additional communications to the public about the benefits and purpose of the My Health Record, so they can make an informed choice; and
- All changes will be introduced as soon as possible.

A Parliamentary Inquiry in to the My Health records has been called and the PFA has made a submission reiterating the need for disclosures of information for law enforcement purposes only to occur with a court order and this be enshrined in legislation.

Parliamentary Submissions

Inquiry into the Proceeds of Crime Amendment (Proceeds and Other Matters) Bill 2017

In June 2018 the Senate Legal and Constitutional Affairs Legislation Committee called for an Inquiry into the Proceeds of Crime Amendment (Proceeds and Other Matters) Bill 2107.

The PFA has long argued that organised crime is motivated by money. Therefore, a major focus on crime prevention strategies should be to confiscate the assets of criminals and criminal enterprises. The PFA believes that criminal asset confiscation methods offer law enforcement agencies the opportunity to send a clear message to criminals: 'if you make money from criminal activity, we will take that money off you'.

The public ... would be extremely concerned if crime groups were able to use an array of financial arrangements and asset protection structures to avoid the forfeiture of property gained through their criminal activity.

The PFA continued to argue that assets, taken from those who have wrongfully obtained it, should clearly be reinvested in crime prevention and law enforcement measures. There is something very fitting about proceeds of crime being used to prevent crime. Such a process has a circularity that is both morally and poetically just.

The PFA suggested that loopholes in the current legislation, particularly around the acquiring and upgrade of properties purchased utilizing the proceeds of crime, needed to be closed as a matter of urgency.

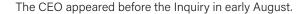
The public, who are the major beneficiaries of crime prevention and law enforcement measures funded through the POCA, would be extremely concerned if crime groups were able to use an array of financial arrangements and asset protection structures to avoid the forfeiture of property gained through their criminal activity.

The PFA urged the Committee to support legislation designed to close any such loopholes, and the Bill was passed by both Houses on 22 March 2018.

Inquiry into review processes associated with visa cancellations made on criminal grounds

In May 2018, the PFA lodged a submission into the above Inquiry.

The issues raised in this submission were consistent with those raised in submissions made in 2014 and 2017, where anyone convicted of a crime of violence and who is a non-citizen of this country, should have their status to remain in Australia immediately reviewed. The PFA have continued to stress that closer alignment of communication between state authorities such as corrections and police with the Department of Immigration and Border Protection and the Administrative Appeals Tribunal is needed.





PFA CEO Mark Burgess and member for La Trobe Jason Wood MP.

Senate Inquiry into the high rates of mental health conditions experienced by first responders, emergency service workers and volunteers

With assistance and research provided by the state branches, the PFA made a submission to the above Senate Standing Committee on Education and Employment's Inquiry.

In the submission, the PFA stressed that there was no doubt that police are at risk of physiological injury, but that the question is now about how to help those members who need assistance.

In the submission, the PFA stressed that while there was no longer any doubt that police are at risk of physiological injury, the question now is how to help those members who need assistance. Given that a federal inquiry is rather limited in what it can achieve, given policing is primarily a state issue, the PFA did make several recommendations; namely that referring the mental well-being of first responders to become a standing agenda item at COAG is a good start to raise the issue to that of national importance and to endeavour to attain a holistic national approach on behalf of all first responders.

The PFA made the following recommendations:

- That the issue of the mental wellbeing of first responders become a standing item on the COAG agenda
- That when the Committee sets its national hearing schedule, that ANZCoPP be invited to appear to present evidence
- That the Committee support the use of Flexible Working Arrangements in policing as a means of encouraging greater work life balance and as a minimizer to stress related injuries.
- That the committee recommends the capacity for police to sustain mental injury owing to their occupation be recognized by extending the Veteran's Health Card to police following the completion of a pre-determined period of continuous service
- That the Committee recommend the funding of a national service provider network to assist police suffering from psychological trauma
- That the Committee recommend that all workers compensation systems for police deliver timely
 assessment for claims in a way that protects those who are distressed and psychologically unwell.
- That the Committee recommend that the issue of Presumptive Legislation, recognizing psychological injuries to police and other first responders, be referred to COAG with a view to the development of harmonised legislation across every jurisdiction.

- That the Committee recommend that the issue of the Provisional Acceptance of claims for psychological injuries to police and other first responders, be referred to COAG with a view to the development of an intergovernmental agreement on the issue
- That the Committee recommend that one of the underpinning principles of any coronial inquiry, should be for the welfare of the police officers involved in such inquiries
- That the Committee recommend that the preservation age of 60 years not be increased for police officer
 to enable them to continue to retire with dignity and
- That the Committee recommend that in respect to future coronial inquiries into counter terrorism incidents that the following underpinning principles should apply
 - the Inquiry should commence as soon as practicable after the incident so that lessons can be learnt while they are still relevant, bearing in mind the changing nature of counter terrorism incidents;
 - the Inquiry should be dispassionate and not force members to reveal operational methodologies publicly;
 - that there should be a presumption of the suppression of details of police involved in the incident;
 - that such inquiries be inquisitorial and not adversarial; and
 - that the cross examination of witnesses should be focused on finding the facts not looking for concessions or who is at fault.

At the time of writing the Inquiry was holding public hearings across the country with a report due to Government in December 2018.

This includes calls made in 2007 for the introduction of integrated, coordinated and complementary systems and strategies to tackle the issue as well as harmonisation of laws and argued, that crime bosses were exploiting differences in criminal laws in Australia and the need to tackle such changes urgently.

Inquiry into Unexplained Wealth Legislation Amendment Bill 2018

The PFA first raised the issue of Unexplained Wealth in 2007/08. Since then, the PFA have been arguing for the notion of 'joined up' policing, particularly as it relates to tackling serious and organised crime and targeting criminal assets gained illegally.

This includes calls made in 2007 for the introduction of integrated, coordinated and complementary systems and strategies to tackle the issue as well as harmonisation of laws and argued, that crime bosses were exploiting differences in criminal laws in Australia and the need to tackle such changes urgently. In the most recent submission the PFA argued that states not supporting harmonised unexplained wealth legislation will be aiding the criminals.

The committee did not hold any hearings; however, it recommended that the Bill be passed.

Inquiry into the Defence Amendment (Call Out of the Australian Defence Force) Bill 2018

This Inquiry by the Legal and Constitutional Affairs Legislation Committee was called as a result of the *Review of Defence Support to National Counter-Terrorism Arrangements*, aimed at enhancing the Australian Defence Force's (ADF) capability to respond to incidents of terrorism. The proposed legislation was also intended to enhance the ability of the ADF to support state and territory law enforcement agencies in responding to terrorism incidents.

The PFA's submission generally supported the main thrust of the Bill, however raised a number of issues that had been identified by members.

That the legislation needed to be underpinned by strong Guidelines or Standard Operating
Procedures (SOP's) developed in consultation with Law Enforcement Agencies across the country
and those Guidelines/SOP's need to be in a framework that is clear and concise with no room for
misunderstandings;

- That there needed to be clear consideration of Critical Incident Investigation policies and guidelines as
 each police force across the country is responsible for the investigation of any critical incident that arose
 from the use of this legislation;
- That consideration needed to be given that if the ADF use force or conduct an operation resulting in death or serious injury, what inhibitors would there be to the conducting of such an investigation;
- What access would a state Coroner, or investigators have in relation to access to any or all ADF
 personnel involved in such incidents and what powers will state Coroners have to compel ADF
 personnel to appear at any subsequent Inquiry;
- · What protections would be afforded ADF personnel who are subject to such investigations/Inquiries; and
- At what point are state agencies part of the operation for the purposes of "during a police operation" when the incident has been taken over by the ADF and police are only playing a support role?

In the submission, the PFA did not touch on other matters such as 'civil liberties' as others had commented on; however, suggested that there was an expectation that ADF personnel would only ever be deployed on home soil as a last resort and as a means to support and assist state and territory police and other authorities when absolutely necessary.

At the time of compiling this Report the committee had not held any public hearings.

Meritorious Service Awards

The PFA has once again, placed the issue of Meritorious Service Awards on the agenda, engaging with federal politicians to garner their support.

This is by no means a new issue. The proposal to recognise outstanding, conspicuous and meritorious service or endeavours by non-Defence Force personnel within the Australian Honours System was first raised by the PFA in 2005. Since then the PFA have made numerous formal submissions and informal representations on the appropriate recognition of Australia's police and emergency services personnel.

The PFA have a draft concept for the medal and ribbon design, which depicts a link between these awards and the equivalent military conspicuous service awards using yellow within the ribbon, which recognises the colours of the eligible services – police, blue; fire, red; ambulance, green; and emergency services, orange.

The two principle design elements are the Federation Star for Australia and the shards of light. Light provides warmth, security, hope and life. Concepts that are allegorist to the daily provision of services by Australia's police and emergency services and yet also at the heart of exemplary service in all its contexts.

The PFA argues that the proposal offers a unique opportunity for government to provide a very tangible and ongoing formal recognition of the exemplary contribution that is made by police and emergency service workers, both salaried and volunteer, to the Australian community.







Fact Sheets

The PFA has collated information from across branches to form national policy talking points on issues facing today's police. These are designed to be used when the respective Branch spokesperson talks to the media on subject matter that has a national context. Topics developed to date include:

- DNA testing of members
- Flexible Working Arrangements
- Police Pursuits
- Superannuation



Vision 2

The delivery of enhanced membership benefits and conditions

Member Benefits

The PFA continues to talk to organisations to procure member benefits on a national level. Such companies with whom the PFA are currently negotiating include Mantra Group, QBE insurance and Costco.

Superannuation

Productivity Commission's Inquiry into Superannuation

The PFA made an initial submission to this Inquiry in 2016 and the Inquiry continues with a view of providing a final report in 2020.

The Inquiry is predominately focussed on competitiveness, efficiency and default models.

The PFA's response has been to support the current default arrangements for police, into their respective public sector funds. However, the PFA also took the opportunity of raising the issue of superannuation preservation age increase as one of major concern of our membership. The PFA also pointed to the fact police officers are primarily members of not for profit schemes and the overall lack of superannuation adequacy across the country, with several jurisdictions only providing members with the statutory rate of employer contribution of 9.5%.

The PFA continues to raise the important issue of death and disability insurance arrangements within some schemes. Disability insurance is vitally important to police as it is extremely difficult to find individual Total and Permanent Disability (TPD) coverage and income protection outside of the existing public sector funds due to the dangerous nature of police work.

Government quashes proposal to lift the Pension Age to 70

The PFA supports the recent announcement by Prime Minister Scott Morrison, to abandon plans for the retirement age to increase to 70 years.

Since 2014, the PFA have lobbied the Government against increasing the retirement age to 70 years, due to fears the superannuation preservation age would be correspondingly lifted to beyond 60.

The PFA believe that the decision to guash the policy is a sensible move by the Government.



Minister Keenan making the National Awareness Campaign announcement.

Member Mental Health and Wellbeing

National Awareness Campaign on Police Officer Mental Wellbeing

At the 2017 Federal Council the Justice Minister, Michael Keenan announced a \$1,000,000 grant to the PFA from the Proceeds of Crime Account for the conducting of a National Awareness Campaign on Police Officer Mental Wellbeing.

The project focuses on building resilience in police workforces across Australia, to reduce absenteeism and to optimise the number of police working on crime prevention and law enforcement.

The granting activity will contribute to the achievement of the crime prevention and law enforcement objectives under section 298 of the *Proceeds of Crime Act 2002* (POCA). The activity will develop a campaign aimed at educating and building the resilience of police officers in the areas of social, emotional and psychological health associated with policing. The project will outline how to recognise early warning signs and identify the services available to support police officers. The aim of the project is to promote early intervention so that officers can return to work as soon as practicable to support their role of preventing crime and implementing law enforcement measures.

This will be achieved through -

- Developing culturally relevant and accessible collateral, materials, avenues and pathways to information and help about social and emotional well-being/mental health;
- Educating police officers on the accepted connection between social and emotional well-being/mental health issues and personal and professional safety;
- Building a more resilient workforce to maintain optimum policing numbers for superior crime prevention and law enforcement outcomes; and
- Reducing the rate of unscheduled absenteeism due to psychological injuries which will in turn impact the number of police working with the community on crime prevention and law enforcement.

The project will deliver -

- An educational tele movie on mental health and social and emotional wellbeing, designed as a commercial television documentary of approximately 46 minutes in length;
- · Eight jurisdiction-specific mini documentaries of approximately five minutes in length;
- A television commercial with branding and helpline contact details, to be delivered in each jurisdiction of approximately 30 seconds in length;
- Workshops and seminars conducted by subject matter experts to be delivered Australia-wide, with the aim of destigmatising mental health;
- · A dedicated webpage on the existing PFA website;
- · Social media content for multiple social media fora and channels', and
- Printed materials such as workplace posters and print media such as publications, handbooks and manuals.

Following the signing of the Grant Agreement on 5 December 2017, the PFA contracted Adelaide film makers, Piper Films and songwriter/composer, John Schumann of Redgum, 'I was Only 19' fame.

At the time of compiling this report, the research/development phase has been completed whereby John Schumann has interviewed between 18 and 20 of our members from around the country. These interviews have informed the script and the creative development of other collateral as identified in the proposal.

The first 'shoot' of the tele movie style video production took place in Adelaide on 11 – 13 June.



This 'shoot' involved eight of our members being filmed participating in a clinically supervised, peer-to-peer 'retreat' during which a number of the video's narrative/communication tasks were advanced.

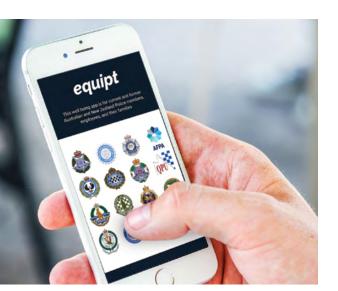
Each participant was identified via the earlier interviews conducted by Schumann. They were then approached personally about being involved and all agreed to ensure that their medical support had approved their participation in this phase of the production. An extract of the 'shoot' will be premiered at the 2018 PFA Federal Council meeting, along with the song written by Schumann and which will be used to promote the campaign.

Scripting of the video component has been completed with the tele movie scheduled for completion late in 2018.

The PFA and branches have committed to a significant amount of in-kind contribution. In doing so they have funded and conducted many workshops/seminars with members and state branches, as well as promoted the project through their various police publications.

The PFA recognizes the significant input into the campaign by the federal government and thank them for their support in committing to the wellbeing of this countries police.





Member Wellbeing App

The equipt wellbeing app was launched after being developed in collaboration by Victoria Police and The Police Association Victoria and supported by the Victorian Government in September 2016. It was subsequently launched to all police jurisdictions in Australia and New Zealand in October 2017. It has been downloaded by in excess of 15,000 users across Australia and New Zealand and is accessed by upwards of 1000 users per month.

Designed and developed by Utility Creative, with input from Apple, the *equipt* app features 13 holistic tools. The next upgrade will focus on sleep, with recent focus group testing supporting the inclusion of rostering and shift recording functionality to support the original lifestyle and rapid response tools included in the app. The launch of the update, V3.0, is scheduled to occur in the first week of September 2018.

beyondblue - National Mental Health and Wellbeing Study of Police and Emergency Services

As part of their Advisory committee, the PFA has continued to work closely with *beyondblue* as they undertake their National Mental Health and Wellbeing Study of Police and Emergency Services (PES). The study will be released later this year; however, *beyondblue* representatives will make presentations in September to the National Police Summit, the PFA Federal Council meeting and the ICPRA conference.



Dr Kevin Gilmartin

Once again Dr Kevin Gilmartin visited Australia to speak to the membership on strategies for preventing mental health problems. Sponsored by the branches, he traveled the breadth of the country speaking to police and their families in both metropolitan and rural centres.

Judicial Appointments

Following public debate about several judicial decisions and a meeting with Minister for Home Affairs the Hon Peter Dutton MP, the Executive asked the PFA to undertake a review and analysis of how judicial appointments are made across the country.

A judge and magistrate's appointment matrix comparing each state/territory as well as New Zealand was undertaken and presented to the Executive. A decision was taken that there was no further action required by the PFA at this stage.

Nanny Pilot

In October 2017 the PFA accepted an invitation to attend a stakeholder consultation session with the Early Childhood Programs and Networks Group from the Australian Government Department of Education and Training to provide feedback on the Nanny Pilot Program, proposed child care subsidy, service delivery model and transition to new arrangements.

The PFA reiterated the need for a focus on flexibility, preference for in home care and affordability and stressed the importance for any program to be successful, a clear and concise communication package would be vital to better inform our membership.

The PFA reiterated the need for a focus on flexibility, preference for in home care and affordability and stressed the importance for any program to be successful, a clear and concise communication package would be vital to better inform our membership.

The PFA also provided stakeholder feedback to the University of Queensland Institute for Social Science Research who undertook an evaluation of the Nanny Pilot Program, delivering a report of their key findings in early 2018.

Jobs for Families Child Care Package

On 2 July 2018 the governments' changes to childcare payments commenced, with the new means tested subsidy model replacing the previous child care benefit and child care rebate. The PFA will be monitoring how these changes impact on the ongoing affordability of child care for our members with young families.

Awards and Agreements Database

The Awards and Agreements Database is up and running and the PFA has been pleased with its functionality. The PFA continue to encourage all Industrial Planning Committee (IPC) members to utilize the database and to date have received very positive feedback. With current Police Awards and Agreements individually programmed into the database, industrial officers can run comparative reports across any major clause item at the press of a button and edit and update content within the conditions section for their individual jurisdictions as changes occur or upon request.

Model Template for Interjurisdictional Deployments

As part of the G20 deployment, there were issues for members from various jurisdictions working together. To ensure that these issues did not resurface, a conditions template was created and endorsed by the IPC and the Executive.

The Interjurisdictional Deployment Model – NT – VIC Proposal

A Memorandum of Understanding (MOU) has been formulated allowing for inter-jurisdictional mobility between the NT and Victorian police forces. This MOU has been negotiated between the respective Branches and Commissioners with input from the IPC.

It has been recognised that improving career mobility is a step towards advancing policing as a fully-fledged profession.

The intent of the MOU was to set out the mechanisms and expectations to deal with practical aspects of the arrangements that are expected to arise, for example administrative, financial, professional standards, human resources and health and safety arrangements.

Industrial Planning Committee (IPC)

The IPC has met three times in the last reporting period; on 26 October 2017, 3 May and 17 July 2018, with Victoria Branch President and PFA Treasurer, John Laird continuing as Executive Sponsor.

These meetings are an excellent forum for industrial officers to meet with their peers from across the country and discuss issues affecting their membership, often sharing ideas and solutions.

These meetings are an excellent forum for industrial officers to meet with their peers from across the country and discuss issues affecting their membership, often sharing ideas and solutions. Meetings are also pivotal to enterprise bargaining negotiations, ensuring respective police associations/unions across Australia and New Zealand are well prepared when it comes to negotiating outcomes on behalf of their members.

Issues discussed by the IPC included:

- Various Parliamentary Inquiries and submissions
- Various Occupational Health and Safety issues
- Industrial advice on the Flexible Work Arrangements Survey reported on in this Report
- Updating the various data bases of comparative material
- · Interjurisdictional deployment models

The IPC continues to be the driving force behind many of the PFA's achievements in the Awards and Agreements Database and other comparative databases. The updated documents in the database are integral to ensuring that respective branches are up to date with employment conditions and operational requirements across the two countries.



Vision 3

Financial Strength in conjunction with best-practice governance

PFA's Governance Program

During the reporting period, the PFA developed a Police Union Governance Training Course. The course is approved by and listed on the Registered Organisation's Commission (ROC) website and is available

... it has been pleasing to see that a number of branches were quick to take up the opportunity, and many of their officials have now successfully completed the training and therefore comply with the legislation. to all PFA and Branch officials / delegates at no cost. Elected Officials must undertake Governance Training within six months of being elected as an officer of the PFA / Branch and this course allows participants to complete the training without the need for travel. At the time of writing this report it has been pleasing to see that a number of branches were quick to take up the opportunity, and many of their officials have now successfully completed the training and therefore comply with the legislation. This is the first online course approved by the ROC.

Review of PFA Rules

The PFA continued to review its current rules during the past 12 months and held a Special Federal Council teleconference on 18 May 2018 where several rule changes were made. They were –

- Rule 22A was rescinded; which had been put in place solely as a result of the 2016 Federal Council
 meeting being held in New Zealand and the Australian Electoral Commission indicating their inability
 to conduct the elections in conjunction with the meeting.
- Rule 21(c)(i) was amended to allow future elections at Federal Council to be held at a time in the Agenda that suited to PFA and not be bound by holding them after lunch on the second day of the meeting
- Rule 21(c)(iv) was also amended as its application had expired in 2004 and was therefore no longer relevant to the PFA rules.

There are several other rules that have been identified for amendment; however, none of them required any urgent action and would be addressed in due course.

Commercial purchasing relationships

Corporate Traveller

During this reporting period, the PFA signed the renewal agreement with Qantas that took effect from 1 April 2018. Generous corporate travel discounts are offered under the agreement on all classes of travel and are available to all PFA Branches via Corporate Traveller as the booking agent. In addition to the corporate travel discounts, all members, officers and employees of PFA branches can take advantage of significant discounts off Qantas Club joining and membership renewal fees. This is a great result for the PFA and all branches.





Vision 4

Broad respect as a professional body which serves as the national voice of policing

ANZCoPP

The PFA continues to be represented on ANZCoPP by President Mark Carroll.

Five meetings of ANZCoPP, including a Strategic Planning Workshop were held in the past 12 months. Whilst there was vigorous debate in a number of those meetings about the Police Practice Standards Model (PPSM) and particularly the transition from best practice guidelines to practice standards, the final meeting in June this year was somewhat of a threshold meeting on ANZCoPP's future.

After some significant differences of opinion in the first three meetings, the Strategic Workshop, held in April this year, saw a breakthrough on a number of key issues with recommendations suggested by the PFA in a previous communication to the Commission, endorsed at the June meeting. They included –

- That ANZCoPP maintain its independent incorporated status;
- To change the name of ANZCoPP from the Australia New Zealand Council of Police Professionalisation to the Australian New Zealand Council of the Police Profession, in recognition that all parties believe that policing is a profession, not that we were still trying to attain professional status;
- To include the definition of Standards in the ANZCoPP rules of association to read:
 - Standards means an industry accepted level of consistency, and can be achieved through the
 development of best practice guidelines for police education and training and/or the development of
 practice standards for accreditation purposes or other mechanisms as agreed by Council;

Such changes place ANZCoPP in good stead now to pursue many of the bigger picture professional issues that the PFA has been arguing for, for many years.

- To broaden the purposes of ANZCoPP to enable to it to take on a lot broader remit. Issues discussed in that broader remit included:
 - Member safety;
 - Member mental health and wellbeing;
 - Workforce planning; and
- To develop an annual workplan that recognized ANZCoPP's broader remit

Such changes place ANZCoPP in good stead now to pursue many of the bigger picture professional issues that the PFA has been arguing for, for many years.

ANZPAA Professionalisation Forum

The PFA CEO represents the PFA on this forum and one meeting was held in the past 12 months.

This forum reviews issues to be forwarded to ANZCoPP.

Public Safety Industry Advisory Committee

The PFA CEO represents the PFA on this Committee and Chairs the body.

It has met twice in the past 12 months and has developed and endorsed the current Police Training Package in that period.



National Police Memorial. Image: Maun Luke.

National Police Memorial Company

The National Police Memorial Company Board of Directors held five meetings in the past 12 months. During that period, they have engaged law firm King & Wood Mallesons to prepare applications to both the Australian Taxation Office and the Australian Charities and Not-for-profits Commission seeking approval for the company's charitable status to be upgraded from a Public Ancillary Fund which has limitations on how funds raised may be used, to a Public Benevolent Institution. If the application is successful, it will allow the charity to engage in proposed activities such as member well-being programs to provide relief for members and to seek federal government funding. At the time of writing this report, the applications had been submitted and the PFA are awaiting feedback from the ACNC.

National Police Memorial Coordination Committee

The PFA continues to sit as a member of the National Police Memorial Coordination Committee (NPMCC).

The key role of the NPMCC is to vet the names put forward by each jurisdiction for inclusion on the wall and each year the Committee assesses the names put forward by jurisdictions against the Criteria for Inclusion on the National Police Memorial (NPM).

The NPMCC met in August this year and supported 13 names to be added to the NPM on National Police Remembrance Day 2018. Twelve of those names were historical deaths.

Inclusions on the NPM Honor Roll for 2018 are -

WESTERN AUSTRALIA

First Class Constable Dennis Michael GREEN

On Thursday 7 December 2017 at 1316, First Class Constable Dennis Michael GREEN was riding a police motorcycle in an advanced motorcycle training course in an easterly direction on Julimar Road, Toodyay in company with two instructors.

Emergency lights and sirens were activated, and they were authorized to travel in excess of the 80km/h speed limit. Constable GREEN approached a sweeping right hand bend and as he attempted to negotiate the bend he was positioned close to the left edge of the road. The motorcycle travelled onto the gravel verge, causing the rear of the bike to swing to the left, narrowly avoiding a road marker, the rear of the bike has then swung back out to the right and slid down an embankment. Constable GREEN was flung from the motorcycle crashing into a tree.

Constable GREEN passed away at the scene.

WESTERN AUSTRALIA cont.

Constable Gary KEPPLER

Date of death – 8/3/1995 Place of death – Maylands Cause of death – Heart attack whilst in training at Police Academy

TASMANIA

District Constable Thomas SMITH

Date of death – 31/10/1844 Place of death – Southport Cause of death – Drowning

Trooper Robert WILLIAMSON

Date of death – 20/2/1867 Place of death – Bothwell Cause of death – Struck by tree while on horse

Chief District Constable John King PERCY

Date of death – 7/8/1866 Place of death – Circular Head Cause of death – Drowned

TASMANIA cont.

Constable James McCULLOGH

Date of death – 2/7/1851 Place of death – Prosser's Plains Cause of death – Murdered while attempting to stop a robbery

Constable Thomas SMITH

Date of death – 2/2/1835 Place of death – Port Sorell Cause of death – Shot by bushranger

Sub Inspector George Arthur EPPINGSTALL

Date of death – 21/11/1896 Place of death – Tiabunna Cause of death – Drowning

VICTORIA

First Constable George William CARTER

Date of death – 21/7/1952 Place of death – Malvern East Cause of death – Motorcycle accident

VICTORIA cont.

Senior Constable James Leslie DUNSCOMBE

Date of death – 11/12/2004 Place of death – Corio Cause of death – Heart attack whilst in execution of duty

Sergeant Edward LEONARD

Date of death – 18/8/1869
Place of death – Geelong
Cause of death –
Double Pneumonia

QUEENSLAND

Constable John Patrick KEARNEY

Date of death – 18/1/1914 Place of death – Brisbane River, Ipswich Cause of death – Drowning

Constable Denis RYAN

Date of death – 22/4/1881 Place of death – Port Douglas Cause of death – Drowning

2017 Wall to Wall Ride - Distribution of Funds Raised

Once again close to 2000 motorbike riders took part in the annual Wall to Wall: Ride for Remembrance

	Final Registration Numbers	Riders as percentage of total	\$105,868.33 distribution split based on number of riders as percentage of total riders	Additional Funds Raised distributed to nominated Legacy	Total donation to Police Legacies
AFP Legacy	137	6.9	\$7,303.10	\$1,629.80	\$8,932.90
AUSPOL	34	1.7	\$1,812.45	\$160.00	\$1,972.45
NSW Police Legacy	1,091	54.9	\$58,158.28	\$11,942.12	\$70,100.40
NT Police Legacy	29	1.5	\$1,545.91	\$6,722.58	\$8,268.49
QLD Police Legacy	238	12.0	\$12,687.14	\$12,196.00	\$24,883.14
SA Police Legacy	95	4.8	\$5,064.20	\$1,748.80	\$6,813.00
TAS Police Legacy	18	0.9	\$959.53	\$3,724.90	\$4,684.43
VIC Police Legacy	330	16.6	\$17,591.41	\$5,458.47	\$23,049.88
WA Police Legacy	14	0.7	\$746.30	\$549.00	\$1,295.30
TOTAL	1,986	100.0	\$105,868.33	\$44,131.67	\$150,000.00













Police Week 2018

As part of the PFA's Strategic Plan, an idea to develop a national police week was identified. 2018 will see the inaugural event taking place. Planning for the event has been underway and at the time of writing, all events were coming together.

Police Week 2018 will be bookended by the Wall to Wall Ride for Remembrance and National Police Remembrance Day and is an opportunity for the whole police family to come together and take part in a 'A Celebration of Our Nation's Police'.

While the majority of events in 2018 are occurring in Canberra, it is envisaged that in the future more events will be held across the country- making this a truly national event.

The PFA thank Police Bank for coming on board as a major sponsor.





EVENTS PLANNED FOR 2018 -

Wall to Wall: Ride for Remembrance - 15 September

Once again, the Wall to Wall is attracting a steady stream of registrations. At the time of compiling this report there were close to 1500 registrations with numbers on target for another successful year.

This event could not be undertaken without the generosity of our sponsors, who include:









































Remembering Mates Century Bike Ride

As part of the inaugural Police Week celebrations in 2018 the PFA will be coordinating the Remembering Mates – Century Bike Ride, to be held in each of the jurisdictions. Each 100km ride will include a visit to the jurisdiction's Memorial. The ACT ride is due to commence and finish at the AFP Majura Complex and registered riders include the AFP Commissioner Andrew Colvin and the Commissioner of the Australian Border Force, Michael Outram.

While numbers for the ride across the various states is small, it is anticipated in to the future, popularity for the cycle ride will surpass that of the motorbike ride.



National Police Summit

The PFA is working with Informa conferences to host the National Police summit.

A stellar line up has been organised for this two-day event, bringing together specialists and academics from across the country and the US to discuss modern policing. Key note speakers include the Minister for Home Affairs, Hon Peter Dutton MP, Commonwealth Counter-terrorism Coordinator, Tony Sheehan, Commissioner Chris Dawson from Western Australia and Apple.



National Police Bravery Awards

The National Police Bravery Awards has been specifically developed as an award for police by police and while the recipient will not receive a medal, the award will transcend all state and jurisdictional divides.

Nominations for the Award were sought from police officers across Australia and 61 nominations were received. The nominations had to adhere to a list of conditions which included:

- they must have been a serving police officer or officers (in some circumstances a group of police may have been involved in the incident) at the time of the incident for which the nomination has been received.
- Where feasible, the incident being recognised would have taken place in the preceding year to the nomination; however, exceptions could include where the matter is subjudice or if other unavoidable delays have occurred preventing the incident from being recognised in the preceding year in which it occurred.

Nominations are being considered by a panel consisting of Chair: Alan Sparks CV, OAM, VA and Senior Sergeant Tim Britten CV, Mike Pratt GC, Acting Victorian Superintendent Geraldine Porter and former PFA President Peter Alexander APM.

The awards will be presented at a Gala dinner to be held at the National Museum of Australia.

International Council of Police Representative Associations (ICPRA)

Australia welcomes and will host the international network of police unions to Canberra for their Biennial conference.



ICPRA E-News

The PFA collates and distributes a quarterly electronic newsletter on behalf of ICPRA. ICPRA an international network of police unions, started by the Canadian Police Association (CPA) in 1996, now has well over 1.5 million members affiliated with it through national police associations and federations across the world. The ICPRA E-News provides a global snapshot of key policing issues, enables representatives to share best practice and experience and build on what has become a strong and supportive international network.

ICPRA Website Redevelopment

At the May 2017 ICPRA Meeting in Washington the ICPRA Executive agreed to the redevelopment of the ICPRA website. Work has commenced on the upgrade which will include a library facility and a comparative database based on a similar framework to that of the PFA Industrial database. It is anticipated that the redevelopment will enhance knowledge and information sharing across this global policing network and overtime become a valuable resource.

National Police Memorial Reconstruction

For most of 2018, the National Police Memorial in Kings Park, has been undergoing an extensive renovation due to significant deterioration of the forecourt. With works due for completion in time for the 2018 Wall to Wall ceremony, contractors managed to lift nearly all the engraved paving from the forecourt, undamaged, which has been salvaged and taken to the AFP museum holding yard until permanent homes for the various pavers will be found.

The significant renovation has been funded entirely by the National Capital Authority.













Presentation to National Police Legacy Conference

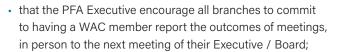
The PFA has been invited to address the National Police Legacy Conference in each of the past two years.

In those presentations there has been a focus on areas that the PFA and the Police Foundation, could work with Legacy organisations to pursue joint outcomes. This is particularly in connection to fundraising activities such as the Wall to Wall Ride and the Century Bike Ride within Police Week.

Women's Advisory Committee

In May, the PFA WAC delegates met in Perth to discuss various issues, most focusing on women's representation in their own branches and, representation on Branch Boards / Executives and barriers faced by women. A highlight of the meeting was a discussion with former WA Premier, Carmen Lawrence in which Carmen discussed how the ALP overcame hurdles for women to progress to senior positions.

In discussing these challenges, the PFA WAC agreed on the following actions:

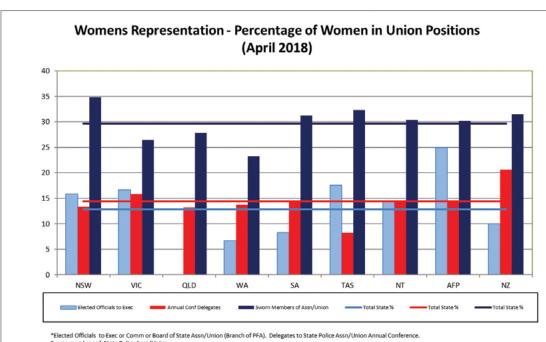




Carmen Lawerence with members of the WAC.

- that branches be encouraged to support a Women's' Network / Branch in each jurisdiction;
- that the PFA Executive encourage all branches to nominate one woman as a contact point for women's issues.

Following the meeting the PFA has worked to develop an app that includes an induction pack for new delegates, a communications forum with notifications, the PFA Strategic Plan highlighting women's' issues and a contact list. The next meeting will take place in Canberra on Wednesday, 19 September 2018.



*Elected Officials to Exec or Comm or Board of State Assn/Union (Branch of PFA). Delegates to State Police Assn/Union Annual Conference Sworn members of State Police Assn/Union. Last Update: 23 April 2018

Flexible Work Arrangements Survey -

In December 2017, the PFA released the results of the Flexible Working Arrangements for Police in Australia and New Zealand. The Summary Report is available on the PFA website.

The findings are the result of the largest online survey of Australian and New Zealand police ever conducted. Members of all Australian state, territory and federal forces were given the 90-quiestion survey, and 11,418 police officers – 16.5% of the combined police forces at the time of the survey responded.

Failure to do so will lead to the loss of many highly trained police personnel and degradation of police workplaces through stress and failure to meet the basic needs of staff. Evidence shows that FWAs can mitigate many of the work stress factors affecting policing; which in turn will help to address the high rates of absenteeism in the workforce.

According to the results of the survey, FWAs are increasingly expected and needed by more police officers and making FWAs work needs to be proactively, constructively and consistently addressed across the whole police force. Failure to do so will lead to the loss of many highly trained police personnel and degradation of police workplaces through stress and failure to meet the basic needs of staff.

The survey has generated a comprehensive and unique dataset on police working arrangements which will serve the PFA and its branches into the future.

Public Safety Mobile Broadband Spectrum capability

Upon the formation of the Home Affairs portfolio, the PFA took the opportunity to write to the new Minister Peter Dutton seeking his continued support for an allocation of PSMB spectrum for public safety.

Correspondence from the PFA and subsequent meetings focused specifically on the COAG formed Functional Working Group that was inquiring into the issue.

In his response, the Minister has advised that a comprehensive report was proposed to be delivered to COAG sometime in 2018.

Outsourcing/privatisation

The issue of outsourcing/privatization continues to be a key focus for the PFA and we are working with our international colleagues on strategies that will be reported the 2018 ICPRA meeting in Canberra.

The PFA are currently developing a Fact Sheet on this matter.

Census

The PFA is working to extract comparative data from National Census 2006, 2011 and 2016 to draw out key trends and insights from the overall police services population across Australia as well as the occupation of police specifically. This is an ongoing project and will include; male female ratios, cultural diversity, age, hours worked, distance traveled to work, education and childcare.



Vision 5

A collaborative approach by a highly skilled, professional team

E-News

The PFA continues to produce electronic newsletters for dissemination to all members through the Branches.

Websites

All of the websites managed by the PFA have now been redeveloped. This includes www.pfa.org.au; www.walltowall.org.au and www.npm.org.au as well as www.policeweek.org.au

Meanwhile the PFA continue to grow their Facebook presence and are engaging on Twitter and Instagram.

PFA History

A short history of the PFA was produced to commemorate 20 years since the Federation's registration.



A short history of the PFA booklet.

Conclusion

The foregoing gives a good understanding of the issues that the PFA has been dealing with on behalf of branches over the past 12 months.

In my last report as CEO I have an opportunity to reflect upon my 18 years of writing these Reports. At the time I wrote my first report in 2001 we had 43,793 members across all Branches. Now, our membership is at 61,811, an increase of over 18,000 members, or an average of over 1,000 per year, the envy of every union in Australia. The growth in numbers is a testament to the strength and the strategies employed by our Branches and their commitment to provide a better policing service to the Australian community.

Now, our membership is at 61,811, an increase of over 18,000 members, or an average of over 1,000 per year, the envy of every union in Australia.

I have thoroughly enjoyed my time as CEO and have been blessed to have been able to serve in such a prestigious position for such a long period of time. It was never part of my long-term plan, I had always planned to return to front line policing in 2002 after two terms as NSW Police Association President, but obviously, that was not to be.

I have been privileged to have served with and for some great advocates for our members and have learnt at the feet of giants. For that experience I am extremely grateful.

I have never once in my tenure, felt that I didn't have the full support of the Executive and Branches.

I take this opportunity to welcome Scott Weber into the CEO's role. He has served a wonderful apprenticeship, after eight years as the NSW Police Association President and will handle the CEO's role with aplomb.

I congratulate the PFA President Mark Carroll on his being awarded the Australian Police Medal in the 2018 Queens Birthday Honors List. A well-deserved accolade for his many years of service to not only South Australian Police, but police nationally.

I thank the current PFA Executive and the Executives of the past 18 years for their support and guidance.

I also thank the many dedicated officials that I have worked with at Branch level as well as internationally during my time on the ICPRA Executive Committee.

I thank all the staff that we have had in that time, including our current team of Fiona Wade, Kath Potts and Amanda Chindamo who make a wonderful contribution to our organisation.

I especially thank Debbie Martiniello for her undivided loyalty, support and friendship over the past 15 years. I has been a pleasure to work with someone whom I consider to be one of the most respected and professional office managers that I have ever dealt with.

It goes without saying, but I would not have had the opportunity to undertake this role without the support of my wife Dianne. 18 years ago, she embarked on this adventure with me, that saw us leave our dream home in Newcastle and move to Canberra. She has never once complained about the countless days and even weeks that I have had to spend away from home during that time.

I finish in the knowledge that the next steps in the PFA's future will be enormous ones. I have often said, our only inhibitor in continuing to progress is ourselves. With a strong and dedicated staff, supportive Executive and Branches, there is much more that will be achieved in the years to come.

I have been honored to share in the last 18 years of the PFA's history.

Mark Burgess Chief Executive Officer (outgoing)























Police Federation of Australia

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POLICE FEDERATION OF AUSTRALIA

A B N 31 384 184 778

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

POLICE FEDERATION OF AUSTRALIA ABN 31 384 184 778

COMMITTEE OF MANAGEMENT'S STATEMENT

On the 5th of September 2018, the Committee of Management of the Police Federation of Australia passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2018.

The committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the Federation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the Federation including the rules of the branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the R O Act; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the Federation; and
 - (v) the information sought in any request of a member of the reporting unit or a General Manager duly made under section 272 of the R O Act has been furnished to the member of General Manager; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the R O Act.
- (f) In relation to the recovery of wages activity
 - (i) There were no recovery of wages activity for the Police Federation of Australia for the year ended 30th June 2018.

For Committee of Management:

Treasurer John Laird

President Mark Carroll

Date: 5th of September 2018

POLICE FEDERATION OF AUSTRALIA ABN 31 384 184 778

INDEPENDENT AUDIT REPORT

To the members of the Police Federation of Australia

Report on the Audit of the Financial Statement

Opinion

I have audited the financial report of the Police Federation of Australia (the Reporting Unit), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2018, notes to the financial statements, including a summary of significant accounting policies; and the Committee of Management Statement.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Police Federation of Australia as at 30 June 2018, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a) the Australian Accounting Standards; and
- b) any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act).

I declare that management's use of the going concern basis in the preparation of the financial statements of the Reporting Unit is appropriate.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Reporting Unit 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence

In conducting my audit, I have complied with the applicable independence requirements of the Australian professional ethical pronouncements.

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

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

POLICE FEDERATION OF AUSTRALIA ABN 31 384 184 778

Committee of Management's Responsibility for the Financial Report

The Committee of Management of the Reporting Unit is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Committee of Management determine 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 Committee of Management is responsible for assessing the Reporting Unit's ability 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 of Management either intend to liquidate the Reporting Unit or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility

My objective is 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 Reporting Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management'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 Reporting Unit's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Reporting Unit 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.

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business
activities within the Reporting Unit to express an opinion on the financial report. I am responsible for the
direction, supervision and performance of the Reporting Unit audit. I remain solely responsible for my audit
opinion.

I communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I declare that I am an approved auditor, a member of Chartered Accountants Australia and New Zealand and hold a current Public Practice Certificate.

SIGNED AT CANBERRA this 14th day of September 2018

LOI KAH TSIA, B. Com., F.C.A.

Chartered Accountant Registered Company Auditor Suite 201, 2nd Floor 309 Pitt Street SYDNEY NSW 2000

Michiel

AUDITOR'S STATEMENT

- (a) In my opinion, the GPFR of the Police Federation of Australia is presented fairly in accordance with the Australian Accounting Standards; and
- (b) In relation to recovery of wages activity and based on representations made to me by the Police Federation of Australia and my audit work undertaken for the year ended 30th June 2018, it appears that there were no recovery of wages activity for the year then ended; and
- (c) That as part of the audit of the financial statements, I have concluded that management's use of the going concern basis of accounting in the preparation of the reporting entity's financial statements is appropriate; and
- (d) Also declared that:
 - (i) I am an approved auditor registered as company auditor with ASIC. My auditor registration number is 3245;
 - (ii) I am a member of my firm L K Tsia Chartered Accountant;
 - (iii) I am a member of the Chartered Accountants Australia and New Zealand, FCA with the registration number 17835; and
 - (iv) I hold a current practising certificate issued to me by the Chartered Accountants Australia and New Zealand.

SIGNED AT CANBERRA this 14th day of September 2018

LOI KAH TSIA, B. Com., F.C.A.

Girl Q

Chartered Accountant Registered Company Auditor Suite 201, 2nd Floor 309 Pitt Street Sydney NSW 2000

STATEMENT OF FINANCIAL POSITION AS AT 30 June 2018

	<u>Notes</u>		<u>2018</u>	<u>2017</u>
Accumulated Funds				
Retained Earnings			\$ 1,300,060	\$ 1,044,464
Reserves			503,751	503,751
			\$ 1,803,811	\$ 1,548,215
Represented by				
Current Assets				
Police Bank Easy Access account			201,559	39,981
Police Bank Market Link account			39,703	39,114
Police Bank Savings Plus account			142,366	130,060
Police Bank Savings Account			74,650	-
Police Bank membership fees			10	10
Cash on hand	3		94	-
Other Receivables	4		37,496	9,034
Loan to National Police Foundation			10,000	-
			505,878	218,199
Non-Current Assets				
Property - 21 Murray Crescent				
Griffith ACT – At Independent Valuation	5		1,500,000	1,500,000
Plant, Equipment & Furniture	6	57,863		
Less provision for depreciation		45,547	12,316	15,993
Motor vehicle	7	48,379		
Less provision for depreciation		12,093	36,286	43,542
			1,548,602	1,559,535
Total Assets			2,054,480	1,777,734
Less Current Liabilities				
Trade creditors and accruals	8		49,348	37,209
Provision for annual leave	9		29,427	27,073
Provision for long service leave	10		161,379	144,049
Other payables	12		10,515	21,188
Total liabilities			250,669	229,519
Net Assets			\$ 1,803,811	\$ 1,548,215

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 June 2018

	<u>Notes</u>	<u>2018</u>	<u>2017</u>
<u>Income</u>			
Administration and management fees	13	105,000	-
Compulsory and voluntary levies		-	-
Grants and donations	14	700,000	-
Affiliation fees received	16	-	-
Capitation fees received	15	1,140,562	1,106,182
Membership fees received	17	-	-
Interest received	18	8,316	1,373
Personal superannuation withheld written back		-	38,400
Sundry income	_	954	
		\$ 1,954,832	\$ 1,145,955
Less expenditure	_	_	
Audit and accounting fees	19	24,500	25,000
Annual leave	9	22,598	37,477
Bank charges and duties		231	619
Capitation fees		-	-
Compulsory levies		-	-
Computer and website design		39,320	57,189
Consideration to employers payroll deduction		-	-
Delegation expenses	20	270,703	266,328
Depreciation	21	10,933	11,997
FBT		24,471	25,466
Fees / allowance - conference and meeting		-	-
General office expenses	22	42,687	36,262
Grants and donations	23	-	1,000
Insurances		12,792	13,563
Legal fees	24	750	34,806
Long service leave	10	17,330	16,611
Loss on disposal of asset	25	-	6,293
Motor vehicle expenses		8,859	5,942
National Awareness campaign	26	584,190	-
National Foundation expenses	27	37,067	3,286
Penalties via R O Act or R O Regulations		-	-
Property expenses	28	72,158	75,985
Salary & packaging		459,230	440,879
Superannuation		64,418	69,211
Telephone	_	6,999	7,137
Total Expenditure	_	\$ 1,699,236	\$ 1,135,051
Net Surplus/(Loss) for the year	-	255,596	10,904
Accumulated funds at beginning of year	_	1,044,464	1,033,560
Accumulated funds at end of year	_	\$ 1,300,060	\$ 1,044,464

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 June 2018

				Asset		
	Retained		Re	evaluation		
	Earnings			Reserve		<u>Total</u>
Balance as at 30th June 2015	972,941			153,751		1,126,692
Net Deficit for the year 2016	60,619	_		350,000		410,619
Balance as at 30th June 2016	1,033,560			503,751		1,537,311
Net Surplus for the year 2017	10,904	_		-	_	10,904
Balance as at 30th June 2017	1,044,464			503,751		1,548,215
Net Surplus for the year 2018	255,596	_		-		255,596
Balance as at 30th June 2018	\$ 1,300,060		\$	503,751		\$ 1,803,811

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 June 2018

FOR THE TEAR ENDED 30 Julie 2010	2018	2017
Cash from Operating Activities		
Government Grants	770,000	-
Receipts from members	1,251,774	1,214,484
Administration and management fees	105,000	-
Interest received	8,316	1,373
Other income	1,050	-
Payment of other expenses	(695,158)	(629,668)
Payment of National Awareness campaign	(620,650)	-
Payment of FBT	(24,471)	(25,466)
Payment of employees' entitlements	(546,644)	(542,671)
Cash from other reporting unit	-	_
Net cash provided by operating activities	\$ 249,217	\$ 18,052
Cash from Investing Activities		
Proceeds from sale of motor vehicle	-	24,545
Purchase of motor vehicle	-	(48,379)
Purchase of Plant, Equipment & Furniture	-	-
Net cash provided by investing activities	\$ -	\$ (23,834)
Cash from Financing Activities		
Repayment of borrowings	-	-
Net cash outflow from financing activities	\$ -	\$ -
Net increase / (decrease) in cash held	249,217	(5,782)
Cash at the beginning of the financial year	209,165	214,947
Cash at the end of the financial year	\$ 458,382	\$ 209,165
Cash Reconciliation		
For the purpose of the Statement of Cash Flows,		
cash at the end of the financial year is reconciled		
to the following items in the Statement of Financial		
Position.		
Cash with financial institutions		
Police Bank Easy Access Account	201,559	39,981
Police Bank Market Linked Account	39,703	39,114
Police Bank Savings Plus Account	142,366	130,060
Police Bank Savings Account	74,650	-
Police Bank Membership Fees	10	10
Cash on Hand	94	
	\$ 458,382	\$ 209,165

CASH FLOW	<u>2018</u>	<u>2017</u>
Cash Flow Reconciliation		
Reconciliation of cash and cash equivalents as per		
Statement of Financial Position to Cash Flow Statement		
Cash and cash equivalents as per:		
Cash flow statement	458,382	209,165
Statement of financial position	458,382	209,165
Difference	\$ -	<u> </u>
Reconciliation of profit / (deficit) to net cash		
from operating activities		
Profit / (deficit) for the year	255,596	10,904
Adjustments for non-cash items		
Depreciation / amortisation	10,933	11,997
Loss on disposal of assets	-	6,293
Changes in assets / liabilities		
(Increase) / decrease in net receivables	(28,462)	(5,657)
(Increase) / decrease in related party loans	(10,000)	-
Increase / (decrease) in supplier payables	12,139	(25,746)
Increase / (decrease) in other payables	(10,673)	(1,247)
Increase / (decrease) in employee provisions	19,684	21,508
Net cash from (used by) operating activities	\$ 249,217	\$ 18,052
Cash flow information		
Cash Inflows		
Australian Federal Police Association	78,398	81,318
Police Association of NSW	329,953	322,799
Police Association of NZ	28,450	23,158
Police Association of SA	96,606	93,495
Police Association of TAS	24,860	23,661
Police Association NT	28,196	27,937
QLD Police Union	234,130	229,581
Police Association of VIC	300,591	287,357
WA Police Union	130,590	125,175
Government Grants	770,000	-
Other receipts	114,366	1,376
Total cash inflow	\$ 2,136,140	\$ 1,215,857
Cook Outflows		
Cash Outflows	1.00<022	1 105 005
Other expenses	1,886,923	1,197,805
Total cash outflow	\$ 1,886,923	\$ 1,197,805

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose report that has been prepared in accordance with Australian Accounting Standards, Accounting interpretations, other authoritative pronouncements of the Australian Accounting Standards Board that apply for the reporting period and the Fair Work (Registered Organisations) Act 2009. For the purpose of preparing the general purpose financial statements, the Police Federation of Australia is a not-for-profit entity.

The financial report covers the Police Federation of Australia (the Federation) as an individual entity. The financial report has been prepared on an accruals basis and is based on historical costs and do not take into account changing money values or except where stated. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied unless otherwise stated. The financial statements are presented in Australian Dollars.

The following is a summary of the significant accounting policies adopted by the Federation in the preparation of the financial report.

Accounting Policies

(a) Income Tax

The Federation, being a trade union, is exempt from income tax including capital gains tax, by virtue of the provision of section 50-5 of the Income Tax Assessment Act 1997. However, the entity still has obligations for Fringe Benefit Tax (FBT) and Goods and Services Tax (GST)

(b) Cash and Cash Equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand, deposits held at call with bank, other short term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash.

(c) Investment Property

Investment property comprising land and building is held primarily for its own use as an office. Investment property is carried at fair value, determined annually by the Committee of Management based on prices in an active market for similar property in the same location.

(d) Revenue

Revenue is recognised upon the issue of invoices to all branches of the Federation. Membership incomes have been accounted for on an accrual basis. Membership fees outstanding at balance sheet date have been brought into account as amount due from branches. Membership fees relating to the unexpired part of the membership year are deferred and recognised as income in the next financial year. These are shown as receipt in advance on the financial report.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

(e) Gains

Sale of assets

Gains and losses from disposal of assets are recognised when control of the assets has passed to the buyer.

(f) Property, Plant and Equipment

Each class of property and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Property

Land and building is carried at independent valuation. The carrying amount is reviewed annually by the Committee of Management to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

Plant and Equipment

All other items of plant and equipment are recorded at cost less depreciation and impairment losses

The carrying amount of plant and equipment is reviewed annually by the Committee of Management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present value in determining recoverable amounts

Depreciation

The depreciation rates and method are based on their estimated useful lives commencing from the time it is held ready for use. The depreciation rates and method used for each class of depreciable assets are:-

Asset Class	Depreciation Rate	Depreciation Method
Office Plant and Equipment	7.5%-20%	Straight Line
Motor vehicles	15%	Straight Line

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the Income Statement.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

(g) Employee Entitlements

Provisions for employee benefits in the form of Long Service Leave and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment. Long Service Leave has been calculated with reference to period of service and current salary rates. Contributions made by the Federation to an employee superannuation fund are charged as expense in the statement of comprehensive income when paid.

(h) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor are charged as expenses in the statement of comprehensive income in the periods in which they are incurred.

(i) Financial Instruments

Financial assets and financial liabilities are recognised when the Federation becomes a party to the contractual provisions to the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in the profit or loss as expenses.

Financial Assets

Financial assets are classified into the following specified categories: financial assets at fair value through profit or loss, held-to-maturity investments, available-for-sale financial assets and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial Assets at Fair Value through Profit or Loss

Financial assets are classified at fair value through profit or loss when they are of the following nature:

- a) They are acquired for trading for the purpose of short term profit taking.
- b) They are derivatives not held for hedging purposes.
- c) They are acquired and determined by the Committee of Management and measured at fair value with changes in carrying amount being included in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the Statement of Comprehensive Income.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

(i) Financial Instruments (continued)

Held to Maturity Investments

These are financial assets that have fixed maturity dates, fixed or determined payments and the reporting unit with the intentions to hold these investments to maturity. They are measured at amortised cost with gains or losses recognised in profit or loss when the financial asset is derecognised.

Available for Sale Financial Assets

These comprise principally investments in the equity securities with no fixed maturities and fixed or determinable payments, are non-derivatives that are either not capable of being classified into other categories of financial assets due to their nature or they are classified as such by the Committee of Management.

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 date.

All other available for sale financial assets are classified as current assets.

When the assets are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains or losses from investment securities.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets except for those with maturities greater than 12 months after the balance date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the Statement of Financial Position.

Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

Financial Liabilities

Financial liabilities are classified as follows:

- a) Financial liabilities at fair value through profit or loss; or
- b) Other financial liabilities

Financial liabilities at fair value through profit or loss are stated at fair value, with any gains or losses arising on remeasurement recognised in profit or loss.

The gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

(i) Financial Instruments (continued)

Derecognition

Financial assets are derecognised when the contractual rights to receive cash flows from the financial assets have expired or the assets were transferred to another party whereby the entity no longer has any significant continuing involvement in the risk and benefits associated with the assets. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability which is extinguished or transferred to another party and the fair value of consideration paid is recognised in the income statement as gains or losses from investments.

Impairment

At balance date, the Federation assesses whether there is objective evidence that a financial asset has been impaired. A financial asset will be deemed to be impaired if there is a significant or prolonged decline in the fair value of the asset below its cost. Impairment losses are recognised in the Statement of Comprehensive Income.

Fair Value

The determination of fair value is based on the current bid prices of quoted market prices at the end of the reporting period. These relate to publicly traded derivatives and trading of available for sale securities.

The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques. These involve the use of available market data.

(j) Goods and Services Tax (GST)

All incomes, 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST. Cash flows are included in the cash flow statement on a gross basis – that is GST inclusive.

(k) Reserves

The Asset Revaluation Reserve records revaluation of non current assets – land and building. The revaluation surplus was transferred to the Asset Revaluation Reserve.

(l) Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Federation during the reporting period which remain unpaid. The balance is recognised as current liability with the amount normally paid within 30 days of recognition of the liability.

(m) Comparative information

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

(n) Accounting Judgements and Estimates

When preparing the financial statements, the Committee of Management undertakes a number of judgements, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenses. These judgements may differ from the actual figures. The procedures taken by the Committee of Management are listed hereunder.

Impairment

An impairment loss is recognised if the amount by which the asset's or cash generating item's carrying amount exceeds its recoverable amount. To determine the recoverable amount, the Committee of Management estimates future cash flows from each cash-generating item and uses a suitable interest rate to calculate the present value of those cash flows. In the process of accessing the future cash flows, the Committee of Management makes assumptions about future operating results. These assumptions relate to future events and circumstances. The final outcomes may differ and may cause significant adjustments to the Federation within the next financial year. In most cases, determining the applicable discount rate involves estimating the appropriate adjustment to market risk and the appropriate adjustment asset specific risk factors. No impairment losses have been recorded in the financial year just ended.

<u>Useful Lives of Depreciable Assets</u>

The Committee of Management reviews the useful lives and the asset's residual values. Adjustments are made if appropriate at each reporting date.

Provisions

The Federation currently provides for long service leave and annual leave. Estimates are made based on their terms of employment and the length of service. Provisions are calculated with reference to their current salary rate.

(o) Fair Value Measurement of Assets and Liabilities

The Federation measures its assets and liabilities at fair value on either a recurring or non-recurring basis.

Fair value is the price the Federation would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing 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. Adjustment 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

(o) Fair Value Measurement of Assets and Liabilities (continued)

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. 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 (i.e. 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 cost and transport cost.

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 or sell it to another market participant that would put the asset in its highest and best use.

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 instruments 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.

(p) New Australian Accounting Standards

Adoption of new Australian Accounting Standards Requirements.

No accounting standard has been adopted earlier than the application date stated in the standard.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

2. INFORMATION TO BE PROVIDED TO MEMBERS OR GENERAL MANAGER

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of sub-Sections (1), (2) and (3) of Section 272 which read as follows:

- (1) A member of a reporting unit, or the general manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

		<u>2018</u>	<u>2017</u>
<u>3.</u>	Cash on Hand		
	Petty Cash	\$ 94	<u> </u>
<u>4.</u>	Other Receivables		
	Various Outgoing Receivables	18,353	9,034
	Receivables from another reporting unit	-	-
	GST Due from ATO	19,153	-
		\$ 37,506	\$ 9,034
<u>5.</u>	Property at Independent Valuation		
	21 Murray Crescent Griffith ACT		
	Settled on 24.1.2003 – cost	996,249	996,249
	Year to Date Valuation Increment by Independent		
	Valuer Herron Todd White on 2.3.2018*	503,751	503,751
		\$ 1,500,000	\$ 1,500,000
	Land and Building		
	Carrying amount at the beginning of the year	1,500,000	1,500,000
	Valuation Increment	-	-
	Carrying amount at the end of the year	\$ 1,500,000	\$ 1,500,000

^{*}Note: A new valuation was completed by the Valuer.

Market value remained unchanged.

	<u>2018</u>	<u>2017</u>
6. Plant, equipment and furniture		
Carrying amount at the beginning of the year	15,993	20,951
Additions	-	-
Depreciation	(3,677)	(4,958)
Write off	-	-
Carrying amount at the end of the year	\$ 12,316	\$ 15,993
7. Motor vehicle		
Carrying amount at the beginning of the year	43,542	33,041
Additions	-	48,379
Proceeds from sale	-	(24,545)
Loss from sale	-	(6,294)
Depreciation	(7,256)	(7,039)
Carrying amount at the end of the year	\$ 36,286	\$ 43,542
8. Creditors and accruals		
Audit & accounting fees	26,400	27,500
Various expenses	22,948	9,709
	\$ 49,348	\$ 37,209
9. Provision for Annual Leave		
Balance as at 1.7.2016	27,073	22,177
Annual Leave purchased	2,752	-
Add additional provision for the year	22,598	37,477
	52,423	59,654
Less paid during the year	22,996	32,581
Balance as at 30.6.2017	\$ 29,427	\$ 27,073
10. Provision for Long Service Leave		
Balance as at 1.7.2016	144,049	127,438
Add additional provision for the year	17,330	16,661
	161,379	144,049
Less paid during the year	<u> </u>	
Balance as at 30.6.2017	\$ 161,379	\$ 144,049

	<u>2018</u>	<u>2017</u>
11. Provision for Separation & Redundancy		
Balance as at 1.7.2017	\$ -	\$ -
Balance as at 30.6.2018	\$ -	\$ -
No payment for separation or redundancy during the year.	·	<u> </u>
12. Other payables		
PAYG re staff wages due to ATO	10,515	9,786
GST due to ATO	-	10,895
Superannuation	-	507
Consideration to employers for payroll:		
Deductions	-	-
Legal costs	-	-
Payables to another reporting unit		
	\$ 10,515	\$ 21,188
13. Administration & Management Fees		
Administration & Management Fees	105,000	-
Cost recovered in relation to the matter of the National Awareness Campaign on Police Officer Mental Wellbeing.	.	
14. Grants & Donations		
Grants & Donations	700,000	-
This grant was provided by the Australian Federal Government – Grant Reference 17/8899, for the National Awareness Campaign on Police Officer Mental Wellbeing	<u> </u>	
15. Capitation Fees Received		
Australian Federal Police Association	71,271	73,926
Police Association of NSW	299,957	293,454
Police Association of NZ	28,449	23,158
Police Association of SA	87,824	84,996
Police Association of TAS	22,600	21,510
Police Association NT	25,633	25,398
QLD Police Union	212,845	208,710
Police Association of VIC	273,264	261,234
WA Police Union	118,719	113,796
	\$ 1,140,562	\$ 1,106,182

	<u>2018</u>	<u>2017</u>
16. Affiliation Fees Received		
Affiliation fees received	\$ -	\$ -
17. Membership Fees Received		
The Police Federation of Australia		
does not receive any membership		
fees from members.	\$ -	\$ -
18. Interest Received	404	100
Police Bank S1	121	188
Police Bank S10.3	2,305	1,071
Police Bank S15	589	114
Police Bank S10	5,301	ф 1.072
	\$ 8,316	\$ 1,373
19. Auditor's remuneration		
Audit fees	9,000	9,000
Other services	15,500	16,500
	\$ 24,500	\$ 25,500
20. Delegation Expenses Awards and Agreements Media Consultancy fees Conference expenses Executive expenses IPC	1,350 300 26,594 134,245 16,215	27,000 2,121 14,201 97,497 20,133
WAC	26,101	29,498
ANZCOPP	17,985	20,846
Federal Council	47,913	55,032
	\$ 270,703	\$ 266,328
Delegates are not paid any fees or allowances to attend conferences or executive meetings		
21. Depreciation	2.700	
Plant, Equipment & Furniture	9,500	4,958
Motor Vehicle	1,433	7,039
	\$ 10,933	\$ 11,997

	<u>2018</u>	<u>2017</u>
22. General Office Expenses		
Filing fees	350	418
Printing, stationery & postage	12,970	12,692
Sundry office	25,466	19,686
Promotional Merchandise	3,057	1,173
Police Super Administration Fee	844	2,293
	\$ 42,687	\$ 36,262
23. Grants and Donations		
Grants		
Total paid that were \$1,000 or less – Sydney University	-	1,000
Total paid that exceeded \$1,000	<u>-</u>	
	\$ -	\$ 1,000
Donations		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000		
	<u> </u>	\$ -
24. Legal Fees		
Litigation expenses	<u>-</u>	-
Other legal matters in relation to PFA		
Tindall Gask Bentley	750	3,978
Arthur Moses	-	24,000
Carroll & O'Dea	-	6,828
Other legal matters in relation to the National Awareness Campaign on Police Mental – See Note 26 Other legal matters in relation to the National Police Foundation – See Note 27		5,626
	\$ 750	\$ 34,806

	<u>2018</u>	<u>2017</u>
25. Loss From Disposal of Asset		
Loss on sale of Motor Vehicle	<u> </u>	\$ 6,293
26. National Awareness Campaign on		
Police Mental Wellbeing	440,000	
Wellbeing Video Resource	440,000	-
Music & Lyrics for Video	3,100	-
Production Posters & Prints	11,506	-
Administration & Management Fees	105,000	-
Legal Fees	10,000	-
Travel – Launch & Media Event	5,328	-
Information Technology Applications	9,256	-
	\$ 584,190	\$ -
25 N.C. ID.V. E. I.C. E.		
27. National Police Foundation Expenses	7.067	2.206
Executive expenses	7,067	3,286
Legal Fees – Kingwood Mallesons	30,000	-
	\$ 37,067	\$ 3,286
28. Property Expenses		
Cleaning & waste disposals	5,410	4,783
Council rates	36,432	34,675
Insurance	6,925	6,502
Security	982	1,495
Light & power	5,886	5,346
Repairs, maintenance & partitions	14,787	21,460
Water rates	1,736	1,724
	\$ 72,158	\$ 75,985

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

	<u>2018</u>	<u>2017</u>
29. Employees Benefits		
Employees benefit to holders of office		
Wage and salary	-	-
Annual leave paid to employees	-	-
Annual leave provision	-	-
Long service leave paid	-	-
Long service leave provision	-	-
Superannuation	-	-
Employees benefit to employees (other		
than holders of office)		
Wage and salary	459,230	440,879
Annual leave paid to employees (see note 9)	22,996	32,581
Annual leave provision (see note 9)	22,598	37,477
Long service leave paid	-	-
Long service leave provision (see note 10)	17,330	16,661
Superannuation	64,418	69,208
30. Employee Provision		
Office Holders		
Annual Leave	-	-
Long Service Leave	-	-
Separations and Redundancies	-	-
Other	-	-
Total Holders of Office	-	-
Employees other than Office Holders		
Annual Leave	29,427	27,073
Long Service Leave	161,379	144,049
Separations and Redundancies	-	-
Other	-	-
Total other than Office Holders	\$ 190,806	\$ 171,122
Total Employee Provisions	\$ 190,806	\$ 171,122

The Police Federation of Australia does not have paid Office Holders

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

31. EVENTS AFTER THE BALANCE DATE

Since the end of the financial year, there are no known events financial or otherwise that would impact materially on the financial statements of the entity as at 30th June 2018.

32. CONTINGENT LIABILITIES

The Committee of management is not aware of any contingent liabilities during the year.

33. RELATED PARTIES TRANSACTIONS

The Police Federation of Australia has advanced \$10,000 to the National Police Foundation by way of loan.

 National Police Foundation
 2018
 2017

 10,000

34. FINANCIAL RISK MANAGEMENT

a) General Objectives, Policies and Processes

This note describes the Federation's objectives, policies and processes in managing those risks. The material financial instruments are:

- i. Cash at Bank
- ii. Receivables
- iii. Trade Creditors and Accruals
- iv. Other Payables

There have been no substantive changes in the Federation's exposure to financial instrument risk, its objectives, policies and processes for managing those risks or the methods used to measure them from previous periods until otherwise stated in this note.

The Federation does not have any derivative instruments and does not speculate in any types of financial instruments.

The activities of The Federation expose it primarily to the financial risk, associated with its financial instruments, of market risk relating to interest rate risk and other price risk, credit risk and liquidity risk. The Committee of Management is responsible for the monitoring and managing the financial risks of the Federation. These risks are monitored by quarterly meeting by the Committee of Management where management accounts are presented and analysed. Any issues of concern are discussed. Actions are taken and changes are made and implemented.

Market Risk

The risk exposure in relation to interest rate changes on financial assets and financial liabilities recognised at the end of the reporting period is minimal. The financial instruments that exposure the Federation to interest rate risk are limited to Cash at Bank.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

34. FINANCIAL RISK MANAGEMENT (continued)

Price Risk

The Federation is not exposed to price risk in relation to the risk that the fair value or future cash flows of a financial instrument may fluctuate because of changes in market prices of securities held as the Federation has no direct or indirect investments in such securities.

Credit Risk

Credit risk is the risk relating to financial assets from the contracting entity not able to fulfil its obligations to repay the Federation and thus causing the Federation to make a financial loss. Credit risk of the Federation is minimal as receivables are always paid on time.

Liquidity Risk

Liquidity risk is the risk that the Federation will not be able to meet its financial obligations as they fall due. The Federation manages liquidity risk by maintaining adequate cash reserves by monitoring forecast budget cash flows which reflect Committee of Management's expectations of the settlement of its financial liabilities.

Fair Value Financial Instruments

The carrying amounts of financial assets and liabilities approximate their fair value.

35. FAIR VALUE HIERARCHY

The Police Federation of Australia uses various methods in estimating the fair value of a financial instrument by level of the fair value hierarchy which categorises fair value measurements into one of three possible levels.

- Level 1 The fair value is calculated using quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- Level 2 The fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability either directly (as prices) or indirectly (derived from prices).
- Level 3 The fair value is estimated using inputs for the asset or liability that are not based on observable market data.

	2018			2017				
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Assets				_				
Cash	458,372	-	-	458,372	209,165	-	-	209,165
Receivables	-	37,506	-	37,506	-	9,034	_	9,034
	458,372	37,506	-	495,878	209,165	9,034	-	218,199

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

35. FAIR VALUE HIERARCHY (continued)

	2018			2017				
_	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Non-Financial Assets				_				
Property	-	1,500,000	-	1,500,000	-	1,500,000	-	1,500,000
Plant & Equipment	-	12,316	-	12,316	-	15,993	-	15,993
Motor Vehicles	-	36,286	-	36,286		43,542	-	43,542
_	-	1,548,602	-	1,548,602		1,559,535	-	1,559,535

Property – This is based on an independent valuation completed on the 2nd of March, 2018. There was no movement in market value.

Plant, Equipment & Furniture, and) Valuation techniques Motor Vehicle) Using cost method

	2018			2017				
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Financial Liabilities								
Borrowings	-	-	-	-	-	-	-	-
Payables		59,863	=	59,863	_	58,397	-	58,397
		59,863	-	59,863		58,397	-	58,397

Payables – All payables are expected to be settled within 3 months.

There were no transfers between Level 1 and Level 2 during the year.

36. OTHER INFORMATION

i) Going Concern

The Federation's ability to continue as a going concern is not reliant on financial support from another reporting unit.

ii) Financial Support

No financial support has been provided to another reporting unit to ensure that it continues as a going concern.

iii) Acquisition of Assets and Liabilities Under Specific Sections

The Federation did not acquire any asset or liability during the financial year as a result of:

- a) An amalgamation under Part 2 of Chapter 3 of the ROACT
- b) A restructure of other entities
- c) A determination by the General Manager under s245(1) of the ROACT
- d) A revocation by the General Manager under s249(1) of the ROACT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

36. OTHER INFORMATION (continued)

iv) Cash Flow to/from Another Reporting Unit and/or Controlling Entity

Australian Federal Police Association Other than the Australian Federal Police Association, there are no other branches that are reporting units.	2018 78,398 78,398	2017 81,318 81,318
37. Key Management Personnel for the Reporting Period	<u>2018</u>	<u>2017</u>
Short term employee benefits		
Salary package including annual leave taken	482,226	452,024
Annual leave accrued	29,427	27,073
Performance Bonus	-	-
Total short term employee benefits	\$ 511,653	\$ 479,097
Post employment benefits		
Superannuation	\$ 64,929	\$ 61,106
Other long term benefits		
Long service leave	\$ 161,379	\$ 144,049

EXPENDITURE REPORT REQUIRED UNDER SUBSECTION 255(2A) FOR THE YEAR ENDED 30 JUNE 2018

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2018.

Categories of expenditures	2018	2017
Remuneration and other employment-related costs and expenses –	459,230	440,879
employees		
Advertising	-	-
Operating costs	1,682,304	1,113,544
Legal costs	40,750	34,806

President Mark Carroll

Date: 5th of September 2018

OPERATING REPORT FOR THE PERIOD ENDED 30 JUNE 2018

The Committee of Management presents its report on the reporting unit for the financial year ended 30 June 2018.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

The PFA's principal activities throughout the year were determined by the 2017 Federal Council Meeting and have been coordinated by the Federal Executive.

A full detailed report on the PFA's 2017-18 activities will be published in the PFA's Annual Report and presented to the PFA Federal Council delegates at the meeting taking place in Canberra on 14 September 2018.

The Annual Report will be available after the Federal Council meeting on the PFA website www.pfa.org.au.

Significant changes in financial affairs

There have been no significant changes in the financial affairs of the PFA during the past year.

Right of members to resign

A member may resign from the membership of the Federation by notice in writing addressed and delivered to the Secretary of the member's Branch, Zone Secretary or Chief Executive Officer, as per Rule 11(b).

Officers or members who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee

No officer of the PFA hold any position in relation to Superannuation entities.

Number of members

As at 30 June 2018 the PFA had 61,811 members.

Number of employees

At 30 June 2018, the PFA had five (5) employees.

OPERATING REPORT FOR THE PERIOD ENDED 30 JUNE 2018

Names of Committee of Management members and period positions held during the financial year

Committee of Management from 1 July 2017 to 30 June 2018

Mark Carroll (South Australia)Paul McCue (Northern Territory)

- Angela Smith (Australian Federal Police)

John Laird (Victoria)Pat Allen (Tasmania)

George Tilbury (Western Australia)
 Scott Weber (New South Wales)
 Ian Leavers (Queensland)

For Committee of Management

Mark Carroll President

Dated this 5th day of September 2018