



**Australian Services Union  
– National Office  
ABN: 28 519 971 998**

**Financial Statements  
For the Year Ended  
30 June 2019**

# Australian Services Union - National Office

ABN: 28 519 971 998

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For the Year Ended 30 June 2019

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# Australian Services Union - National Office

ABN: 28 519 971 998

## Certificate by Prescribed Designated Officer

I, David Smith being the National Secretary of Australian Services Union National Office certify:

- that the documents lodged herewith are copies of the full report for Australian Services Union National Office for the period ended 30 June 2019 referred to in s.268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members of the reporting unit on \_\_\_\_\_; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on \_\_\_\_\_ in accordance with s.266 of the Fair Work (Registered Organisations) Act 2009.

Dated

National Secretary: .....

David Smith

Dated:

# Australian Services Union - National Office

ABN: 28 519 971 998

## Report Required under Subsection 255(2A)

For the Year Ended 30 June 2019

The national executive presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2019.

Categories of expenditures	2019 \$	2018 \$
Remuneration and other employment-related costs and expenses - employees	2,161,074	2,410,844
Advertising	1,545	2,879
Operating costs	683,308	593,466
Donations to political parties		-
Legal costs	50,364	96,675



National Secretary.....

David Smith

# Australian Services Union - National Office

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## Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2019

	Note	2019 \$	2018 \$
<b>Revenue</b>			
Capitation fees	2(a)	3,478,358	3,358,642
Levies	2(b)	43,483	43,483
Campaign contribution - ACTU	2(c)	486,959	269,001
Investment income	2(d)	144,188	209,824
Other revenue	2(e)	164,042	80,176
		<u>4,317,030</u>	<u>3,961,126</u>
<b>Expenses</b>			
Employee benefits expense	3(a)	(2,117,346)	(2,378,611)
Office and administration	3(b)	(726,796)	(589,556)
Levies	3(c)	(3,000)	(17,742)
Depreciation and amortisation expense	3(d)	(145,392)	(146,036)
Affiliation fees	3(e)	(820,029)	(831,635)
Grants and donations	3(f)	(506,533)	(501,125)
Legal expenses	3(g)	(50,364)	(96,675)
Auditor's remuneration	3(h)	(20,876)	(18,400)
		<u>(4,390,336)</u>	<u>(4,579,780)</u>
<b>Deficit from operating activities</b>		<b>(73,306)</b>	<b>(618,654)</b>
Distribution from Government Skills Australia	13	35,960	-
GSA training expense	13	(141,308)	-
		<u>(178,654)</u>	<u>(618,654)</u>
<b>Deficit for the year</b>			
<b>Other comprehensive income</b>			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met		-	-
		<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>		<b>(178,654)</b>	<b>(618,654)</b>

The accompanying notes form part of these financial statements.

# Australian Services Union - National Office

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## Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	1,389,876	1,731,835
Trade and other receivables	5	85,944	291,260
Inventories		14,451	15,372
Financial assets	6	2,033,134	1,594,000
Other current assets	7	67,800	107,440
TOTAL CURRENT ASSETS		<u>3,591,205</u>	<u>3,739,907</u>
NON-CURRENT ASSETS			
Financial assets	6	80,253	80,253
Property, plant and equipment	8	1,020,469	1,075,943
Investment property	9	364,569	364,569
TOTAL NON-CURRENT ASSETS		<u>1,465,291</u>	<u>1,520,765</u>
TOTAL ASSETS		<u>5,056,496</u>	<u>5,260,672</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	10	533,965	605,486
Employee provisions	11	913,189	864,982
TOTAL CURRENT LIABILITIES		<u>1,447,154</u>	<u>1,470,468</u>
NON-CURRENT LIABILITIES			
Employee provisions	11	7,440	9,648
TOTAL NON-CURRENT LIABILITIES		<u>7,440</u>	<u>9,648</u>
TOTAL LIABILITIES		<u>1,454,594</u>	<u>1,480,116</u>
NET ASSETS		<u>3,601,902</u>	<u>3,780,556</u>
<b>EQUITY</b>			
Reserves	13	534,846	599,711
Accumulated Surplus		3,067,056	3,180,845
TOTAL EQUITY		<u>3,601,902</u>	<u>3,780,556</u>

The accompanying notes form part of these financial statements.

# Australian Services Union - National Office

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## Statement of Changes in Equity

For the Year Ended 30 June 2019

### 2019

	Accumulated Surplus	Government Skills Australia Reserves	National Airlines Industry Division Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2018	3,180,845	500,000	99,711	3,780,556
Deficit for the year	(178,654)	-	-	(178,654)
Transfers to/from reserves	64,865	(105,348)	40,483	-
<b>Balance at 30 June 2019</b>	<b>3,067,056</b>	<b>394,652</b>	<b>140,194</b>	<b>3,601,902</b>

### 2018

	Accumulated Surplus	Government Skills Australia Reserves	National Airlines Industry Division Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2017	3,825,240	500,000	73,970	4,399,210
Deficit for the year	(618,654)	-	-	(618,654)
Transfers to/from reserves	(25,741)	-	25,741	-
<b>Balance at 30 June 2018</b>	<b>3,180,845</b>	<b>500,000</b>	<b>99,711</b>	<b>3,780,556</b>

The accompanying notes form part of these financial statements.

# Australian Services Union - National Office

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## Statement of Cash Flows

For the Year Ended 30 June 2019

	Note	2019 \$	2018 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from branches	18	5,235,909	4,435,265
Interest received		44,062	79,398
Other receipts		553,485	210,814
Payments to employees and suppliers		(5,241,129)	(5,266,872)
Payments to branches	18	(420,204)	(211,199)
Net cash provided by/(used in) operating activities	18	<u>172,123</u>	<u>(752,594)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Proceeds from sale of assets		17,575	-
Payment for equipment and vehicles		(92,523)	(180,367)
Redemption (placement) of term deposits		(439,134)	(1,086,389)
Cash advanced - SA & NT Branch		-	(2,500,000)
Repayment of cash advanced - SA & NT Branch		-	2,500,000
Net cash used by investing activities		<u>(514,082)</u>	<u>(1,266,756)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Net increase/(decrease) in cash and cash equivalents held		(341,959)	(2,019,350)
Cash and cash equivalents at beginning of year		<u>1,731,835</u>	<u>3,751,185</u>
Cash and cash equivalents at end of financial year	4	<u><u>1,389,876</u></u>	<u><u>1,731,835</u></u>

The accompanying notes form part of these financial statements.



# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(a) Basis of preparation

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the *Fair Work (Registered Organisation) Act 2009*. For the purpose of preparing the general purpose financial statements, the Australian Services Union - National Office is a not-for-profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost basis of accounting, except for certain assets and liabilities are measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. The financial statements are presented in Australian dollars.

Except where otherwise stated, the accounting policies in the preparation of this financial report are consistent with those of the previous financial year. The financial statements were authorised for issue on the same date the statement by the Committee of Management was signed.

#### 1(b) Comparative figures

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

#### 1(c) Income Tax

No provision for income tax has been raised as the Union is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997. However, it still has obligations for Fringe Benefit Tax (FBT) and Goods and Services Tax (GST).

#### 1(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(e) Leases

##### Finance leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Where an asset is acquired by means of a finance lease, the asset is capitalised at either the fair value of the lease property or, if lower, the present value of minimum lease payments at the inception of the contract and a liability is recognised at the same time and for the same amount.

The discount rate used is the interest rate implicit in the lease. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

#### 1(f) Revenue and other income

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from capitation fees is recognised on an accrual basis and recorded as revenue in the year to which it relates.

Revenue from the sale of goods is recognised when, the risks and rewards of ownership have been transferred to the buyer, the entity retains no managerial involvement or effective control over the goods, the revenue and transaction costs incurred can be reliably measured, and it is probable that the economic benefits associated with the transactions will flow to the entity.

Revenue from employees by way of car contributions is recognised on an accruals basis and is brought to account as income on a progressive basis throughout the year.

Interest revenue is recognised on an accrual basis using the effective interest method.

Rental revenue from operating leases is recognised on a straight line basis over the term of the lease.

Trust distribution income is recognised when the right to receive the distribution has been established.

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

#### 1(g) Gains and losses

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

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(h) Reimbursement from other reporting units

The amounts reimbursed for payroll tax, insurance premiums and other costs are treated as deductions from the corresponding expenses on the basis of the costs being expenses of the branch. Accordingly the income and expenses relating to reimbursement of these items are not recognised in the statement of profit or loss and other comprehensive income of the National Office. For further details see Note 20(c) Transactions with Other Reporting Units.

#### 1(i) Employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short-term employee benefits (as defined in AASB 119 Employee Benefits) and termination benefits which are expected to be settled within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits which are expected to be settled beyond twelve months are measured as the present value of the estimated future cash outflows to be made by the reporting unit in respect of services provided by employees up to reporting date.

#### 1(j) Inventories

Inventories are measured at the lower of cost and net realisable value.

#### 1(k) Cash and cash equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents comprises cash on hand, demand deposits and short-term highly liquid investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value with original maturities of three months or less. Bank overdrafts are shown within short-term borrowings in current liabilities in the statement of financial position.

#### 1(l) Financial instruments

##### Initial recognition and measurement

Financial assets are classified, at initial recognition, and subsequently measured at amortised cost, fair value through other comprehensive income (OCI), or fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the National Office business model for managing them. With the exception of trade receivables that do not contain a significant financing component, the National Office initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs.

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(l) Financial instruments

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest' (**SPPI**) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The National Office's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the [*reporting unit*] commits to purchase or sell the asset.

#### Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in five categories:

- (Other) financial assets at amortised cost
- (Other) financial assets at fair value through other comprehensive income
- Investments in equity instruments designated at fair value through other comprehensive income
- (Other) financial assets at fair value through profit or loss
- (Other) financial assets designated at fair value through profit or loss

Financial assets at amortised cost

The National Office measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The National Office's financial assets at amortised cost includes trade receivables and loans to related parties.

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(l) Financial instruments

De-recognition

A financial asset is derecognised when:

- The rights to receive cash flows from the asset have expired or
- The National Office has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:
  - (a) the National Office has transferred substantially all the risks and rewards of the asset, or
  - (b) the National Office has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the National Office has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership.

When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the National Office continues to recognise the transferred asset to the extent of its continuing involvement together with associated liability.

Offsetting

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

#### **Impairment of financial assets - Trade receivables**

For trade receivables that do not have a significant financing component, the National Office applies a simplified approach in calculating expected credit losses (ECLs) which requires lifetime expected credit losses to be recognised from initial recognition of the receivables.

Therefore, the National Office does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The National Office has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(l) Financial instruments

##### Financial liabilities

The National Office measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the National Office comprise trade payables, bank and other loans and finance lease liabilities.

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, at amortised cost unless or at fair value through profit or loss.

All financial liabilities are recognised initially at fair value and, in the case of financial liabilities at amortised cost, net of directly attributable transaction costs.

The National Office's financial liabilities include trade and other payables.

De-recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(m) Property, plant and equipment

##### Land and buildings

Freehold land and buildings are carried at cost less accumulated depreciation.

##### Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses.

The carrying amount of plant and equipment is reviewed annually by national executives to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of depreciated replacement cost.

##### Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight-line over the assets useful life to the National Office, commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. Land is not depreciated.

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

Class of Fixed Assets	
Buildings	2.5%
Motor vehicles	18.75%
Office furniture and equipment	10% - 33%

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

The carrying amount of each asset 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 statement of profit or loss.

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(m) Property, plant and equipment De-recognition

An item of property, plant and equipment is derecognised upon its disposal or when no future economic benefits are expected from its use. Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in the profit or loss in the statement of comprehensive income.

#### 1(n) Investment property

Investment properties are properties held to earn rentals and/or for capital appreciation (including property under construction for such purposes). Investment properties are measured initially at its cost, including transaction costs. Subsequent to initial recognition, investment properties are measured at cost.

An investment property is derecognised upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on derecognition of the property (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the period in which the property is derecognised.

#### 1(o) Impairment of non-financial assets

At the end of each reporting period the National Office determines whether there is an evidence of an impairment indicator for non-financial assets. Where this indicator exists, the recoverable amount of the asset is estimated and an impairment adjustment is made in all cases where the recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset.

Where the future economic benefit of an asset is not primarily dependent on the ability of the asset to generate future cash flows and the assets would be replaced if the National Office were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

#### 1(p) Contingent assets and liabilities

Contingent assets and liabilities are not recognised in the Statement of Financial Position and instead, where applicable, are reported in the relevant notes. They may arise from uncertainty as to the existence of an asset or a liability or represent an existing asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.



# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(q) Australian Services Union branches

The following branches operate and conduct all of their business as a branch of the National Office:

- Victorian & Tasmanian Authorities & Services Branch
- NSW & ACT (Services) Branch
- NSW United Services Branch
- South Australian & Northern Territory Branch
- Victorian Private Sector Branch
- Western Australian Branch
- QLD (Services & Northern Administrative) Branch
- QLD Together Branch
- Taxation Officers' Branch

Australian Services Union branches are considered as reporting units under the National Office as per the Fair Work (Registered Organisations) Act 2009 (the Act). However the activities of these branches are not consolidated into the National Office's accounts as the National Office does not have beneficial control. The branches have their own accounting processes, are required to be audited separately and have their own reporting obligations under the Act.

#### 1(r) Significant accounting estimates and judgments

The preparation of financial statements require the National Office to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected. Australian Services Union - National Office

##### (i) Key estimates - Impairment

The National Office assesses impairment at the end of each reporting year by evaluating conditions specific to the National Office that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

##### (ii) Key judgment - Useful lives of property, plant and equipment

Property, plant and equipment are depreciated over their useful life and the depreciation rates are assessed when the assets are acquired or when there is a significant change that affects the remaining useful life of the asset.

##### (iii) Key judgment - Provision for impairment of receivables

The value of the provision for impairment of receivables is estimated by considering the ageing of receivables, communication with the debtors and prior history.

##### (iv) Key judgment - Short term highly liquid investments

The National Office has determined that short-term highly liquid investments are those with original maturities of three months or less.

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(r) Significant accounting estimates and judgments

##### (v) Key estimates - On-cost for employee entitlement provision

The National Office revised its estimates for on-cost for employee entitlement provision during the year to include superannuation, workcover and payroll tax.

#### 1(s) Adoption of new and revised accounting standards

##### (i) Adoption of new Australian Accounting Standards requirements

The National Office has adopted all standards which became effective for the first time at 30 June 2019, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the National Office

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

##### (ii) New Australian Accounting Standards

Adoption of new and revised accounting standards

The National Office has adopted all standards which became effective for the first time as at 30 June 2019. The adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the National Office.

Future Australian Accounting Standards Requirements

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the organisation. The National Office has decided not to early adopt any of the new and amended pronouncements. The National Office's assessment of the new and amended pronouncements that are relevant to the National Office but applicable in future reporting periods is set out below:

##### **AASB 15: Revenue from Contracts with Customers**

(applicable for annual reporting periods commencing on or after 1 January 2019)

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Except for a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers.

The core principle of the Standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services. To achieve this objective, AASB 15 provides the following five-step process:

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## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 1 Summary of Significant Accounting Policies

#### 1(s) Adoption of new and revised accounting standards

##### (ii) New Australian Accounting Standards

- identify the contract(s) with a customer;
- identify the performance obligations in the contract(s);
- determine the transaction price;
- allocate the transaction price to the performance obligations in the contract(s); and
- recognise revenue when (or as) the performance obligations are satisfied.

This Standard will require retrospective restatement, as well as enhanced disclosures regarding revenue.

The National Office anticipate that the adoption of AASB 15 will not have a significant impact on the entity's financial statements.

##### **AASB 16: Leases**

(applicable for annual reporting periods commencing on or after 1 January 2019)

AASB 16 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligations to make lease payments.

A lessee measures right-of-use assets similarly to other non-financial assets (such as property, plant and equipment) and lease liabilities similarly to other financial liabilities. As a consequence, a lessee recognises depreciation of the right-of-use asset and interest on the lease liability, and also classifies cash repayments of the lease liability into a principal portion and an interest portion and presents them in the statement of cash flows applying AASB 107 Statement of Cash Flows.

Assets and liabilities arising from a lease are initially measured on a present value basis. The measurement includes non-cancellable lease payments (including inflation-linked payments), and also includes payments to be made in optional periods if the lessee is reasonably certain to exercise an option to extend the lease, or not to exercise an option to terminate the lease.

Although management anticipate that the adoption of AASB 16 may have an impact on the National Office's financial statements, it is impracticable at this stage to provide a detailed assessment of such impact.

The new standard will result in Land and Buildings being recognised as a right to occupy asset and a corresponding lease liability. The lease cost will be recognised as a nominal lease cost and lease interest. The lease interest will be higher in the early years of the lease.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 2 Revenue and Other Income

#### 2(a) Capitation fees from branches

	2019	2018
	\$	\$
Queensland Together Branch	831,858	768,135
QLD (Services & Northern Administrative) Branch	334,667	325,433
NSW United Services Branch	893,046	860,323
NSW & ACT (Services) Branch	358,243	338,118
VIC & TAS Authorities & Services Branch	602,962	612,081
VIC Private Sector Branch	128,124	127,642
SA & NT Branch	154,097	151,294
WA Branch	151,293	152,495
Taxation Officers' Branch	24,069	23,119
	<u>3,478,358</u>	<u>3,358,642</u>

#### 2(b) Levies

##### National Airlines Industry Division

	-	-
Queensland Together Branch	4,477	4,476
QLD (Services & Northern Administrative) Branch	942	942
NSW United Services Branch	3,870	3,870
NSW & ACT (Services) Branch	9,392	9,392
VIC & TAS Authorities & Services Branch	1,301	1,301
VIC Private Sector Branch	19,064	19,064
SA & NT Branch	1,564	1,565
WA Branch	2,873	2,873
	<u>43,483</u>	<u>43,483</u>

#### 2(c) Campaign contribution - ACTU

QLD (Services & Northern Administrative) Branch	-	74,251
NSW & ACT (Services) Branch	37,754	37,754
WA Branch	-	38,149
VIC & TAS Authorities & Services Branch	66,020	66,020
NSW United Services Branch	153,846	38,461
VIC Private Sector Branch	14,366	14,366
SA & NT Branch	34,457	-
Queensland Together Branch	175,242	-
Taxation Officers' Branch	5,275	-
	<u>486,959</u>	<u>269,001</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 2 Revenue and Other Income

#### 2(d) Investment revenue

	2019	2018
	\$	\$
Bank interest	62,497	65,999
Property rentals - ACT property	61,488	61,643
Investment income from branches note 2(d)	7,058	6,853
Trust distribution - ACTU	13,145	53,560
Interest from loan to SA & NT Branch	-	21,769
Other investment revenue	-	-
	<u>144,188</u>	<u>209,824</u>

#### 2(e) Other revenue

Board representation fees	101,675	54,117
Sale of promotional goods	629	834
Gain/(loss) on sale of fixed assets	14,971	-
Revenue from recovery of wages activity	-	-
Grants and donations	-	-
Membership subscription	-	-
Conference sponsorship and other income	46,767	25,225
	<u>164,042</u>	<u>80,176</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 3 Expenses

#### 3(a) Employee benefits

	2019	2018
	\$	\$
<b>Holders of office:</b>		
Salaries and wages	409,991	390,290
Employer superannuation	74,331	83,303
Leave entitlement	72,398	112,114
Separations and redundancies	-	1,641
Other employee expenses	-	-
	<u>556,720</u>	<u>587,348</u>
<b>Other employees:</b>		
Salaries and wages	979,489	932,736
Superannuation	179,443	190,526
Leave entitlement	148,328	273,742
Separations and redundancies	139,047	253,290
Payroll tax and workcover	111,504	126,543
Other employee expenses	2,815	14,426
	<u>1,560,626</u>	<u>1,791,263</u>
<b>Total employee benefits</b>	<u>2,117,346</u>	<u>2,378,611</u>

#### 3(b) Office and administration

Utilities	72,549	72,463
Insurance expense	31,926	30,379
Meeting and conference	194,990	17,407
Rent of Sydney office - United Services Union	29,750	29,750
Motor vehicle	6,145	10,767
Telephone and teleconferencing	39,422	39,513
Office expenses	30,402	35,278
Repair and maintenance	15,052	18,315
Employment related expenses	43,488	32,233
Travel expenses	66,568	99,340
Doubtful debt expense	5,275	-
Other expenses	191,228	204,112
Fees/allowances - meetings and conferences	-	-
Consideration to employers for payroll deductions	-	-
Capitation fees	-	-
Penalties - via RO Act or RO Regulations	-	-
	<u>726,796</u>	<u>589,556</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 3 Expenses

#### 3(c) Levies

	2019	2018
	\$	\$
National airlines division expenses	3,000	17,742

Australian Service Union contributes a levy for members employed or engaged in the Airlines industry to National Airlines Division Council. The fund is used exclusively for the purposes of the National Airlines Industry Division.

#### 3(d) Depreciation and amortisation

##### Depreciation

Building	19,984	19,984
Motor vehicles	30,604	27,378
Furniture, equipment and library	94,805	98,673
	<u>145,392</u>	<u>146,036</u>

#### 3(e) Affiliation fees

Australian Council of Trade Unions	678,596	727,232
Public Services International	92,413	60,355
Union Network International	11,675	11,068
International Transport Workers Federation	14,842	15,407
APHEDA - Union Aid Abroad	4,262	4,138
UNI Asia and Pacific Regional Organisation	5,000	-
Australasian Railway Association	1,000	1,100
Australian Council of Social Services	386	-
EE-OZ Training Standards	91	91
Australian Fair Trade and Investment Network	5,764	6,290
Trade Unions for Energy Democracy	5,500	5,500
First Nations Workers Alliance	500	454
	<u>820,029</u>	<u>831,635</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 3 Expenses

#### 3(f) Donations and grants

	2019	2018
	\$	\$
<b>Donations</b>		
Total paid that were \$1,000 or less	1,510	1,125
Total paid that exceeded \$1,000	505,023	500,000
<b>Total donations</b>	<b>506,533</b>	<b>501,125</b>
<b>Grants</b>		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
<b>Total grants</b>	<b>-</b>	<b>-</b>
<b>Total grants and donations</b>	<b>506,533</b>	<b>501,125</b>

#### 3(g) Legal costs

Litigations	-	3,000
Other matters	50,364	93,675
	<b>50,364</b>	<b>96,675</b>

#### 3(h) Auditor's remuneration

Accounts and financial statement audit	14,876	12,500
Other services	6,000	5,900
	<b>20,876</b>	<b>18,400</b>

### 4 Cash and Cash Equivalents

Cash on hand	379	253
Cash at bank	1,389,497	1,731,582
	<b>1,389,876</b>	<b>1,731,835</b>



# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 5 Trade and Other Receivables

	2019	2018
	\$	\$
<b>Current receivable from branches:</b>		
QLD (Services & Northern Administrative) Branch	-	-
NSW & ACT (Services) Branch	1,205	150
VIC & TAS Authorities & Services Branch	6,104	252,142
VIC Private Sector Branch	5,439	17,870
SA & NT Branch	43,262	5,553
WA Branch	-	-
Taxation Officers' Branch	18,437	14,479
<b>Total current receivables from branches</b>	<b>74,447</b>	<b>290,194</b>
<b>Less provision for doubtful debt:</b>		
Taxation Officers' Branch	(5,802)	-
<b>Total provision for doubtful debts from other reporting units</b>	<b>(5,802)</b>	<b>-</b>
<b>Other current receivables:</b>		
Other debtors	17,299	1,066
<b>Total other current receivables</b>	<b>17,299</b>	<b>1,066</b>
<b>Total current trade and other receivables</b>	<b>85,944</b>	<b>291,260</b>

The carrying amounts of all current trade and other receivables are equal to their fair values as they are short term receivables (less than 30 days) and non-interest bearing.

Current receivables are all on 30-day terms and no provision for impairment was considered necessary in relation to any particular account as at balance date.

The movement in the allowance for expected credit losses of trade and other receivables is as follows:

Balance at beginning of the year	-	-
Provision for expected credit losses	5,802	-
<b>Balance at end of the year</b>	<b>5,802</b>	<b>-</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 6 Financial assets

	2019	2018
	\$	\$
CURRENT		
Amortised cost financial assets:		
- Bank term deposit (general member funds)	2,033,134	1,594,000
<p>Term deposit accounts are managed by ifsinvest, with NAB, ME Bank, and Bank of Queensland, which are short-term deposit with no more than 12 months to maturity. The rate of interest at balance date ranged from 2.55% to 2.65%.</p>		
NON-CURRENT		
Unlisted shares in AFI Pte Ltd at cost	41,334	41,334
Unlisted units in ACTU Member Connect at cost	38,919	38,919
Total non-current financial assets	<u>80,253</u>	<u>80,253</u>

AFI Pte Ltd is a Singapore not-for-profit company which holds property for the use of UNI-APRO. National Office holds 60,000 shares representing a 6.3% interest. The net asset value of the company for the financial year ended 31 December 2018 was SGD\$870,057, which equates to a value for the National office of SGD\$54,814 (AUD\$55,194).

ACTU Member Connect is a trust established to provide benefits to union members with National Office holding 120,790 units (2018: 120,790) or 6.3%. The net asset value of the trust for the financial year ended 30 June 2018 was \$756,072, which equates to a value for the National office of \$47,633.

### 7 Other current assets

CURRENT		
Prepayments	37,295	95,370
Accrued interest	30,505	12,070
	<u>67,800</u>	<u>107,440</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 8 Property, plant and equipment

	2019	2018
	\$	\$
<b>LAND AND BUILDINGS</b>		
<b>Freehold land</b>		
116-124 Queensberry Street Carlton at cost	332,784	332,784
<b>Total Land</b>	<b>332,784</b>	<b>332,784</b>
<b>Buildings</b>		
116-124 Queensberry Street Carlton at cost	799,350	799,350
Accumulated depreciation	(612,961)	(592,978)
<b>Total buildings</b>	<b>186,389</b>	<b>206,372</b>
<b>Total land and buildings</b>	<b>519,173</b>	<b>539,156</b>
<b>PLANT AND EQUIPMENT</b>		
<b>Furniture and equipment</b>		
At cost	1,066,255	1,030,046
Accumulated depreciation	(635,184)	(543,609)
<b>Total furniture, fixtures and fittings</b>	<b>431,071</b>	<b>486,437</b>
<b>Motor vehicles</b>		
At cost	132,951	127,599
Accumulated depreciation	(62,726)	(77,249)
<b>Total motor vehicles</b>	<b>70,225</b>	<b>50,350</b>
<b>Total plant and equipment</b>	<b>501,296</b>	<b>536,787</b>
<b>Total property, plant and equipment</b>	<b>1,020,469</b>	<b>1,075,943</b>

#### VIC Property

Office premises at 116-124 Queensberry Street Carlton is wholly-owned by the Union with National Office having a 23.3% share and Victorian and Tasmanian Authorities & Services Branch having a 76.7%. With reference to note 1(m), the property is stated in the accounts at historical cost less accumulated depreciation. The indicative fair value of the property based on 16 May 2016 independent valuation by WBP Property Group based on continuation of existing use basis is \$10,080,000 (23.3% = \$2,348,640).

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 8 Property, plant and equipment

#### (a) Movements in carrying amounts of property, plant and equipment

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

	Land	Buildings	Furniture and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
<b>Year ended 30 June 2019</b>					
Balance at the beginning of year	332,784	206,372	486,437	50,350	1,075,943
Additions	-	-	39,438	53,085	92,523
Disposals	-	-	-	(2,604)	(2,604)
Depreciation expense	-	(19,984)	(94,805)	(30,604)	(145,393)
<b>Balance at the end of the year</b>	<b>332,784</b>	<b>186,389</b>	<b>431,071</b>	<b>70,225</b>	<b>1,020,469</b>

	Land	Buildings	Furniture and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
<b>Year ended 30 June 2018</b>					
Balance at the beginning of year	332,784	226,356	424,242	58,228	1,041,610
Additions	-	-	160,869	19,500	180,369
Depreciation expense	-	(19,984)	(98,674)	(27,378)	(146,036)
<b>Balance at the end of the year</b>	<b>332,784</b>	<b>206,372</b>	<b>486,437</b>	<b>50,350</b>	<b>1,075,943</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 9 Investment Property

	2019	2018
	\$	\$
Unit 6, 40 Brisbane Avenue, Barton at cost	364,569	364,569
	<u>364,569</u>	<u>364,569</u>

#### ACT Property

Rental property including twelve car parks at Unit 6, 40 Brisbane Avenue Barton is owned by National Office (50%) and the NSW United Services Branch (50%). With reference to note 1(n), the investment property is measured using cost model. The indicative fair value of the property based on 30 June 2016 independent valuation by CBRE is \$1,000,000 (50% share being \$500,000).

### 10 Trade and Other Payables

#### CURRENT

Trade creditors and accruals	436,398	414,860
ATO receivable	(9,716)	(82,329)
Consideration payable to employers for payroll deductions	-	-
Legal fees payable - litigation	-	-
Legal fees payable - other legal matters	16,350	2,440
	<u>443,032</u>	<u>334,971</u>
Payable to branches and related parties		
QLD (Services & Northern Administrative) Branch	6,387	-
VIC & TAS Authorities & Services Branch	83,343	41,241
SA & NT Branch	-	226,661
VIC Private Sector Branch	343	-
Queensland Together Branch	860	2,613
	<u>90,933</u>	<u>270,515</u>
Total trade and other payables	<u>533,965</u>	<u>605,486</u>

#### Trade and other payables

The average credit period on purchases of goods and services by National Office is one month. There is no interest charged on the outstanding trade payables balance.

Financial risk management policies are in place to ensure that all payables are paid within normal trading terms.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 11 Employee Benefits

	2019	2018
	\$	\$
<b>Office holders:</b>		
Annual leave	92,025	89,629
Long service leave	369,545	344,064
Separations and redundancies	-	-
Other	-	2,801
	<u>461,570</u>	<u>436,494</u>
<b>Employees other than office holders:</b>		
Annual leave	131,263	147,848
Long service leave	327,796	287,768
Separations and redundancies	-	-
Other	-	2,520
	<u>459,059</u>	<u>438,136</u>
<b>Total employee provisions</b>	<u>920,629</u>	<u>874,630</u>
<b>Analysis of total provisions</b>		
Current	913,189	864,982
Non-current	7,440	9,648
<b>Total employee provision</b>	<u>920,629</u>	<u>874,630</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 11 Employee Benefits

#### Analysis of total provisions

The liability for employee entitlements represents the amount accrued for annual leave and long service leave. The current portion represents entitlements that have vested due to employees having completed the required period of service whilst the non-current portion represents those entitlements that have not yet vested.

National Office does not expect the full amount of the liability classified as current to be settled within the next twelve months. However, there is no unconditional right to defer settlement in the event of employees wishing to use their entitlements and, accordingly, the amount must be shown as a current liability.

### 12 Capital and Leasing Commitments

#### 12(a) Hire purchase & finance lease commitments

No hire purchase or finance lease contracts were entered into during the year, nor were there any on hand as at the end of the financial year (nor the end of the previous financial year).

#### 12(b) Non-cancellable operating lease commitments

National Office is not a party to any non-cancellable operating leases for which a commitment to make minimum lease payments exist.

#### 12(c) Capital expenditure and/or other commitments

No capital expenditure or other contracts were entered into during the year, nor subsisted at the end of the financial year for which a commitment to make a payment exists.

#### 12(d) Rental property lease commitments as lessor

The current non-cancellable operating lease is in relation to the rental property in the ACT and the National Office's premises in Victoria.

The term for the ACT rental property is for five years and commenced 1 August 2016. The lease expires on 31 July 2021. The National Office has fifty per cent interest in the property which is shown as an asset of National Office and therefore is entitled to fifty per cent of the future minimum lease rentals receivable.

The term for the Victorian property is for five years and commenced 1 July 2016. The lease expires on 30 June 2021. An option to renew the lease for a further term of five years is available at the conclusion of the current agreement.

	2019	2018
	\$	\$
Within one year	77,386	74,804
Later than 1 year but less than 5 years	86,123	163,510
Later than 5 years	-	-
<b>Minimum future lease rentals</b>	<b>163,509</b>	<b>238,314</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 13 Reserves

#### 13(a) National Airlines Industry Division Reserve

The National Airlines Industry Division Reserve relates to unexpended National Airlines Industry Division levies received from the branches. These funds are reserved for activities of airline industrial actions.

#### 13(b) Government Skills Australia Reserve

Government Skills Australia (GSA) have ceased operations as of 11 December 2015. The board of GSA resolved to make a distributions to ASU National Office in its capacity as Local Government Employee Peak Body and Water Industry Peak Body. ASU National Office has undertaken that it will use these funds for training purposes in the Water and Local Government industries.

### 14 Contingencies

The Australian Municipal Administrative Clerical & Services Union is registered as a body corporate with perpetual succession under the *Fair Work (Registered Organisations) Act 2009* and is divided into the National Office and nine constituent branches (each a separate reporting unit).

Notwithstanding that each branch of the Union is a separate reporting unit for financial reporting purposes under the *Fair Work (Registered Organisations) Act 2009* all assets including property, plant and equipment vests in the National Office in accordance with the rules of the organisation.

The Union together with National Office has a contingent liability in relation to all debts incurred by other reporting units. No provision is considered necessary on the basis that each reporting unit is able to pay its debts as and when they fall due from their own income and reserves.

Apart from the above matters, members of the committee of management are not aware of any contingent asset or liability which existed at balance date, nor to the date of issue of this financial report, which would have a material effect in relation to the disclosures in the report.

### 15 Events Occurring After the Reporting Date

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

### 16 Other specific disclosures - funds

	2019	2018
	\$	\$
Compulsory levy/voluntary contribution fund - if invested in assets	-	-
Other fund required by rules	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>



# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 17 Economic dependence

The National Office relies on funding by way of capitation fees from its branches and, accordingly, is economically dependent on the ability of those branches to continue as a going concern in order to continue to service the needs of members on industrial and workplace matters.

### 18 Cash Flow Information

#### 18(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2019	2018
	\$	\$
Deficit for the year	(178,654)	(618,654)
Non-cash flows in result:		
- depreciation	145,393	146,036
- impairment of receivables	5,275	-
- net loss/(gain) on disposal of property, plant and equipment	(14,971)	-
Changes in assets and liabilities		
- (increase)/decrease in trade and other receivables	239,154	(275,884)
- (increase)/decrease in inventories	921	1,055
- increase/(decrease) in trade and other payables	(70,994)	(48,461)
- increase/(decrease) in provisions	45,999	43,314
Cashflow from operations	<u>172,123</u>	<u>(752,594)</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 18 Cash Flow Information

#### 18(b) Other cash flow information

	2019	2018
	\$	\$
<b>Cash flow from branches</b>		
Queensland Together Branch	1,123,253	861,383
QLD (Services & Northern Administrative) Branch	382,615	453,815
NSW United Services Branch	1,155,838	1,017,457
NSW & ACT (Services) Branch	460,171	446,829
VIC & TAS Authorities & Services Branch	1,457,297	976,362
VIC Private Sector Branch	261,053	234,177
SA & NT Branch	174,854	193,800
WA Branch	179,662	216,507
Taxation Officers' Branch	41,166	34,935
	<u>5,235,909</u>	<u>4,435,265</u>
<b>Cash outflow to branches</b>		
Queensland Together Branch	1,200	3,747
QLD (Services & Northern Administrative) Branch	10,586	6,700
NSW United Services Branch	45,170	40,475
NSW & ACT (Services) Branch	11,088	10,987
VIC & TAS Authorities & Services Branch	99,645	111,812
VIC Private Sector Branch	3,514	5,925
SA & NT Branch	241,261	21,200
WA Branch	7,070	8,930
Taxation Officers' Branch	670	1,423
	<u>420,204</u>	<u>211,199</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 19 Financial Risk Management

Financial instruments held by the National office consist mainly of cash, deposits with banks (either at-call or on short-term deposit) and accounts receivable and accounts payable.

The total of each category of financial instrument together with their weighted-average interest rate and their maturity profile may be summarised as follows:

	Weighted Average Interest Rate	Floating Interest Rate	1 year or less to Maturity	1 to 5 years to Maturity	Non Interest Bearing	Total
	%	\$	\$	\$	\$	%
<b>30 June 2019</b>						
Cash on hand	-	-	-	-	379	379
Cash at bank	1.3	1,389,397	-	-	-	1,389,397
Fixed term deposit	2.6	-	2,033,134	-	-	2,033,134
Trade and other receivables	-	-	-	-	85,944	87,484
<b>Total financial assets</b>		<b>1,389,397</b>	<b>2,033,134</b>	<b>-</b>	<b>86,323</b>	<b>3,510,394</b>
<b>Less financial liabilities</b>						
Trade and other payables	-	-	-	-	(534,492)	(534,492)
<b>Net financial assets</b>		<b>1,389,397</b>	<b>2,033,134</b>	<b>-</b>	<b>(448,169)</b>	<b>2,975,902</b>

	Weighted Average Interest Rate	Floating Interest Rate	1 year or less to Maturity	1 to 5 years to Maturity	Non Interest Bearing	Total
	%	\$	\$	\$	\$	\$
<b>30 June 2018</b>						
Cash on hand	-	-	-	-	10,244	10,244
Cash at bank	1.5	1,721,590	-	-	-	1,721,590
Fixed term deposit	2.6	-	1,594,000	-	-	1,594,000
Trade and other receivables	-	-	-	-	291,260	291,260
<b>Total financial assets</b>		<b>1,721,590</b>	<b>1,594,000</b>	<b>-</b>	<b>301,504</b>	<b>3,617,094</b>
<b>Less financial liabilities</b>						
Trade and other payables	-	-	-	-	(605,485)	(605,485)
<b>Net financial assets</b>		<b>1,721,590</b>	<b>1,594,000</b>	<b>-</b>	<b>(303,981)</b>	<b>3,011,609</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 19 Financial Risk Management

#### 19(a) Net fair value of financial instruments

The fair values disclosed in the above table have been determined based on the following methodology:

Cash and cash equivalents, trade and other receivables, trade and other payables are short term instruments in nature whose carrying value is equivalent to fair value. Long term borrowings relate to a commercial loan whose carrying value is equivalent to fair value. Trade and other payables excludes amounts provided for relating to annual and long service leave which is not considered a financial instrument.

#### 19(b) Financial risk management policies

The National Executive have overall responsibility for the establishment of the Union's financial risk management framework. This includes the development of policies covering specific areas.

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the National Office's activities. The overall risk management policies seek to assist the National Office in meeting its financial targets, while minimising potential adverse effects on financial performance.

Mitigation strategies for specific risks faced are described below:

##### Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to the National Office and arises principally from the National Office's receivables.

##### Credit risk exposure

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 19 Financial Risk Management

#### 19(c) Liquidity risk

Liquidity risk arises from the possibility that the National Office might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The entity manages this risk through the following mechanisms:

- preparing forward-looking cash flow analysis in relation to its operational, investing and financial activities which are monitored throughout the year;
- maintaining a reputable credit profile;
- managing credit risk related to financial assets;
- only investing surplus cash with major financial institutions; and
- maintaining adequate reserves.

#### 19(d) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

#### 19(e) Price risk

The National Office is not exposed to any material commodity price risk.

#### 19(f) Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period, whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The National Office is also exposed to earnings volatility on floating rate instruments.

The financial instruments that expose the National Office to interest rate risk are limited to held-to-maturity financial assets and cash at bank.

The activities of the National Office are not sensitive to changes in interest rates as neither interest income nor interest on borrowings are significant to the organisation.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 19 Financial Risk Management

#### 19(f) Interest rate risk

##### Interest rate risk sensitivity analysis

At 30 June 2019, the effect on profit and equity as a result of changes in the interest rate, with all other variables remaining constant would be as follows:

	2019	2018
	\$	\$
<b>Change in profit</b>		
- Increase in interest rate +/- 1%	34,225	33,156
<b>Change in equity</b>		
- Increase in interest rate +/- 1%	34,225	33,156

#### 19(g) Asset pledged or held as collateral

No assets have been pledged as security or held as collateral for any loan, borrowing or credit facility.

### 20 Related Parties

#### 20(a) Key management compensation

Aggregate amount of compensation paid or payable to key management personnel during the year was as follows:

Short-term employee benefit	461,469	455,976
Post-employment benefits	74,331	83,303
Other long term benefits	20,920	46,427
Termination benefits	-	1,642
	<u>556,720</u>	<u>587,348</u>

Key management personnel of National Office comprise the following four elected officers -

National Secretary: David Smith  
Assistant Secretary: Greg McLean (retired in 2018 financial year)  
Assistant Secretary: Robert Potter  
Assistant Secretary: Linda White

No other transactions occurred during the year with elected officers, close family members or other related parties other than those related to their membership or employment and on terms no more favourable than those applicable to any other member or employee.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 20 Related Parties

#### 20(a) Key management compensation

Board representation fees to which officers were entitled in respect of their appointment to any superannuation fund board were \$101,675 (2018: \$54,117). Fees assigned and paid to the National Office are brought to account as income of the National Office - refer Note 2(e).

#### 20(b) Holders of office and related reporting units

The names of those persons who held office for all or part of the year and are deemed to be a related party for financial reporting purposes are set out in the accompanying Operating Report.

Officeholders other than key management were remunerated by other reporting units of the Union details of which are set out in the individual financial reports of those reporting units.

There were no transactions during the year between National Office and officeholders, close family members or related parties other than those related to their membership or employment and on terms no more favourable than those applicable to any other member or employee.

For financial reporting purposes under the *Fair Work (Registered Organisations) Act 2009* the Union is divided into National Office and the following branches each of which is a separate reporting unit and deemed to be a related party -

- Queensland Together Branch (Central & Southern Queensland Clerical & Administrative)
- Queensland (Services & Northern Administrative) Branch
- New South Wales United Services Branch
- New South Wales & Australian Capital Territory (Services) Branch
- Victorian & Tasmanian Authorities & Services Branch
- Victorian Private Sector Branch
- South Australian & Northern Territory Branch
- Western Australia Branch
- Taxation Officers' Branch

The national office also transacts with the following state registered union, which operates in conjunction with its branches. This state registered union is deemed to be a related party under the Australian Accounting standards:

- United Services Union.

#### 20(c) Transactions with other reporting units and state registered union

	2019	2018
	\$	\$
<b>Revenue from other reporting units and state registered union</b>		
Capitation fees as per note 2(a)	3,478,358	3,358,640
Airline division council levy from branches as per note 2(b)	43,483	43,483
Investment income from branches note 2(d)	7,058	28,622
ACTU campaign contribution note 2(c)	486,959	269,001
<b>Total revenue from other reporting units and state registered union</b>	<b>4,015,858</b>	<b>3,699,746</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 20 Related Parties

#### 20(c) Transactions with other reporting units and state registered union

	2019	2018
	\$	\$
<b>Reimbursements from other reporting units and state registered union</b>		
State payroll tax reimbursements	481,972	468,891
Share of insurance premiums	46,575	54,607
Other costs recharged	80,247	159,301
<b>Total reimbursements from other reporting units and state registered union</b>	<b>608,794</b>	<b>682,799</b>
<sup>^</sup> Received from -		
Queensland Together Branch	9,618	10,463
QLD (Services & Northern Administrative) Branch	12,274	11,583
NSW & ACT (Services) Branch	13,958	20,205
VIC & TAS Authorities & Services Branch	468,376	453,462
VIC Private Sector Branch	70,480	74,141
SA & NT Branch	3,144	27,534
WA Branch	9,184	3,254
Taxation Officers Branch	5,027	5,131
United Services Union	16,733	77,026
<b>Total reimbursements from other reporting units and state registered union</b>	<b>608,794</b>	<b>682,799</b>



# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 20 Related Parties

#### 20(c) Transactions with other reporting units and state registered union

	2019	2018
	\$	\$
<b>Purchases from other reporting units and state registered union</b>		
Motor vehicle purchase from United Services Union	-	19,500
Employee benefits costs reimbursed to United Services Union	-	6,626
<b>Office and administration expenses as per note 3(b):</b>		
Queensland Together Branch	-	772
QLD (Services & Northern Administrative Branch)	884	2,376
NSW & ACT (Services) Branch	1,443	1,452
NSW United Services Branch	-	1,261
VIC & TAS Authorities & Services Branch	95,202	96,349
VIC Private Sector Branch	-	1,166
SA & NT Branch	6,000	6,000
WA Branch	1,782	3,936
Taxation Officers Branch	609	1,294
United Services Union	30,887	29,750
<b>Total office and administration expenses</b>	<b>136,807</b>	<b>144,356</b>
<b>Reimbursements to other reporting units and state registered union</b>		
Queensland Together Branch	1,951	1,091
QLD (Services & Northern Administrative Branch)	12,751	6,091
NSW & ACT (Services) Branch	8,636	8,182
NSW United Services Branch	41,068	35,534
VIC & TAS Authorities & Services Branch	38,573	8,643
VIC Private Sector Branch	3,858	4,574
SA & NT Branch	233,934	7,273
WA Branch	45,450	4,182
United Services Union	496	563
<b>Total reimbursements to other reporting units and state registered union</b>	<b>386,717</b>	<b>76,133</b>
<b>Amounts owed by other reporting units and state registered union</b>		
Current branch receivables as per note 5	74,447	290,194
<b>Amounts owed to other reporting units and state registered union</b>		
Current branch payables as per note 10	90,933	270,515

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 20 Related Parties

#### 20(c) Transactions with other reporting units and state registered union

Reimbursement from other reporting units

The amounts reimbursed for payroll tax, insurance premiums and other costs are treated as deductions from the corresponding expenses on the basis of the costs being expenses of the branch. Accordingly the income and expenses relating to reimbursement of these items are not recognised in the Statement of Profit or Loss and Other Comprehensive Income of the National Office.

Reimbursement to other reporting units

These reimbursement are collected on behalf of the other reporting units. The National Office acts only as intermediary to the transaction and does not receive any benefits. Accordingly the income and expenses relating to reimbursement of these items are not recognised in the Statement of Profit or Loss and Other Comprehensive Income of the National Office.

Terms and conditions

Transactions with other reporting units were made on terms and conditions equivalent to those that prevail in arms-length transactions. Outstanding balances for sales and purchases at year-end are unsecured and interest-free and settlement is expected to occur in cash. No guarantees have been given or received for any related party receivable or payable and no impairment has been recorded or considered necessary.

Former related party

The National Office did not make any payments to a former related party in the current year.

### 21 Section 272 Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or Commissioner

(1) A member of a reporting unit, or the Commissioner, 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).

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2019

### 22 Other information

#### Financial support

In 2018, an additional cash advancement of \$2,500,000 was provided to the SA & NT Branch from 13 April 2018 to 7 May 2018. Cash advancement was fully repaid during the year. Total interest charged for cash advancement was \$21,769.

No financial support has been provided to reporting units to ensure that they continue as a going concern.

#### Going concern

The ability of the National Office to continue as a going concern is reliant on capitation fees from branches and such support is required to be provided under the Rules. No other forms of financial support has been received during the year.

#### Union details and registered office

The registered office and principal place of business of the Australian Municipal Administrative Clerical & Services Union trading as "Australian Services Union" is 116-124 Queensberry Street Carlton South Victoria.

#### Acquisition of assets and liability under specific sections:

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

- An amalgamation under part 2 of Chapter 3, of the RO Act;
- A restructure of the Branches of the organisation;
- A determination by the Commissioner under s245(1) of the RO Act
- A revocation by the Commissioner under s249(1) of the RO Act.

#### Acquisition of assets and liability as part of a business combination:

No assets or liabilities were acquired during the year as part of a business combination.

#### Administration of financial affairs by a third party

The National Office did not have another entity administer the financial affairs of the reporting unit.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Statement by the Committee of Management

On the 3rd October 2019 the National Executive being the committee of management of the Australian Municipal Administrative Clerical & Services Union ("the organisation") passed the following resolution in relation to the general purpose financial report (GPFR) of the National Office ("reporting unit") for the year ended 30 June 2019:

The National Executive declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with 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);
- (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; and
- (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 organisation; and
  - ii. the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
  - iii. the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
  - iv. the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
  - v. the information sought in any request of a member of the reporting unit or the Commissioner duly made under section 272 of the RO Act has been provided to the member or Commissioner; and
  - vi. there has been compliance where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act; and
  - vii. no revenue has been derived from undertaking recovery of wages activity during the reporting period.

This declaration is made in accordance with a resolution of the National Executive:

National Secretary .....  .....  
David Smith

Dated this 3rd ..... day of October ..... 2019

## Australian Services Union - National Office

ABN: 28 519 971 998

### Independent Audit Report to the members of Australian Services Union - National Office

#### *Audit Report*

We have audited the financial report of Australian Services Union - National Office, which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, subsection 255(2A) report and the statement by the committee of management.

In our opinion:

- (a) the general purpose financial report of Australian Services Union presents fairly, in all material respects, the financial position as at 30 June 2019, and of its financial performance and its cash flows for the year then ended and is in accordance with:
  - (i) Australian Accounting Standards; and
  - (ii) 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).
- (b) the management's use of the going concern basis of accounting in the preparation of the National Office's financial report is appropriate.

#### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibility section of our report. We are independent of the National Office in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Australian Accounting Standards (including Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009, which has been given to the committee of managements of the National Office, would be in the same terms if given to the committee of managements as at the time of this auditor's report.

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

## **Australian Services Union - National Office**

ABN: 28 519 971 998

### **Independent Audit Report to the members of Australian Services Union - National Office**

#### ***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.

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

In connection with my audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### ***Committee of Management's Responsibility for the Financial Report***

The National Executive being the committee of management of the National Office is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the RO Act, and for such internal control as the National Executive determine is necessary to enable the preparation and fair presentation of the financial report that 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***

Our 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 our 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, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## Australian Services Union - National Office

ABN: 28 519 971 998

### Independent Audit Report to the members of Australian Services Union - National Office

- 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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.

We 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 we identify during our audit.

We declare that Peter Shields is an approved auditor registered under the RO Act.

*Saward Dawson*

Saward Dawson

*Peter Shields*

Peter Shields

Dated this .....3..... day of .....October.....2019

Registration Number: A2017/112





**A•S•U**  
Australian Services Union



# OPERATING REPORT 2019



## **ASU Operating Report 2019**

Published 3 October 2019 by the Australian Services Union (ASU)

INQUIRIES: All inquiries about this report should be directed to David Smith, ASU National Secretary, [info@asu.asn.au](mailto:info@asu.asn.au), 03 9342 1400.

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Authorised by David Smith, National Secretary, Australian Services Union, Ground floor, 116 Queensberry Street, Carlton South, Victoria, 3053, Australia.



A•S•U

# Operating Report

File14.1

Period 01/07/18 to 30/06/19

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The Australian Municipal, Administrative, Clerical and Services Union (ASU) presents its report on the operation of the Union/Branch for the financial year ended **June 30<sup>th</sup> 2019**.

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

[Refer s.254(2)(a)]

The results and any significant changes in the nature of those activities during the year have been dominated by the following activities:

- Award Reviews – review of all Modern Awards (4 Yearly Review), by the Fair Work Commission (FWC);
- National ASU Enterprise Bargaining – the negotiation of agreements across all ASU industries;
- Submissions to Federal & State Government Inquiries;
- National Campaigns;
- Governance – Regulatory Compliance, rule changes and WGEA reporting;

### **1.1 4 yearly Award Review (2014-2018)**

The (4 yearly) Award Review process commenced in early 2014, continued in 2015-2018 and won't be completed until the end of 2019. The FWC Full Bench determined the 4 yearly review would comprise of Common Award issues, the review of individual modern awards and would be allocated into 4 groups to be reviewed commencing in mid-2014. The majority of the ASU awards were allocated to groups 3 and 4 to be dealt with in the period 2015-2019. These awards include:

- Airline Operations-Ground Staff Award 2010
- Business Equipment Award 2010
- Clerks – Private Sector Award 2010
- Contract Call Centres Award 2010
- Educational Services (Post-Secondary Education) award 2010
- Electrical Power Industry Award 2010
- Labour Market Assistance Industry Award 2010
- Legal Services Award 2010
- Local Government Industry Award 2010
- Social, Community, Home Care and Disability Services Industry Award 2010
- State Government Agencies Administration Award 2010
- Water Industry Award 2010

The ASU National Office has also lodged applications/submissions/witness statements with the FWC supporting common claims for all modern awards and opposing employer claims in relation to : annual leave, public holidays; award flexibility/facilitative provisions; casual and part-time employment; transitional/sunset provisions relating to accident pay, district/remote allowances, annualised salaries redundancy and penalty rates.

The ASU has been particularly active in supporting the ACTU Common Claims for minimum award entitlements to Domestic Violence leave, which the ASU pioneered in enterprise agreements in 2013, and Family Friendly Working Arrangements. The ASU has also led the fight to retain/enhance district/remote allowances and also led the fight in improving annualised salary clauses in 6 Modern Awards. Full Bench cases have been conducted on all these matters.

### **1.2 National ASU Enterprise Bargaining**

The National Office of the ASU leads negotiations for National Enterprise Agreements, in conjunction with ASU Branches who have membership with these employers. These negotiations take place across many varied industries as detailed below:

#### **a) Airlines**

The ASU has completed or is negotiating with the following companies: Malaysia Airlines, PT Garuda Indonesia, Regional Air Express, Dnata Passenger Service (VIC,SA, QLD), Dnata

Ramp and Cargo, Menzies (Melb and Syd), Thai Airways, Jetstar, Virgin, Singapore Airlines, Emirates, Australian Air Express, Aerocare, Qatar Airlines-Majority Support Determination application dispute, Dnata Perth Airport.

b) **Business Equipment**

The ASU has completed or is negotiating with the following companies: NCR and Canon.

c) **General Administrative and Clerical**

The ASU has completed or is negotiating with the following companies: Tabcorp, Bupa, Flight Centre, Maurice Blackburn, AMWU and NTEU.

d) **Social & Community Services (SACS)**

The ASU has completed or is negotiating with the following organisations: Mission Australia, Mission Providence (now known as Konekt Employment), Amnesty International, Neami and Vision Australia.

e) **Other**

The ASU has also completed or is negotiating with the following organisations: Glen Eira City Council; Glen Eira City Council Leisure Centre, AEMO.

### 1.3 Submissions to Government Inquiries and the Productivity Commission

The following submissions have been made to various Federal Government/State Government inquiries:

<u>ASU Submission in response to Amendment Generator three year notice of closure Rule 2018 - ERC0239</u>	06/06/2018
<u>ASU Submission Australian Government – Increasing the Integrity of the Commonwealth Procurement process</u>	15/06/2018
<u>ASU Submission - Commonwealth procurement-Supplementary submission</u>	19/07/2018
<u>Productivity Commission inquiry National Disability Agreement Review</u>	03/09/2018
<u>Inquiry into Fair Work Amendment (Family and Domestic Violence Leave) Bill 2018</u>	24/08/2018
<u>ASU Submission in response to Australia-EU FTA e-commerce (digital trade) chapter</u>	21/02/2019
<u>ASU Submission - Review of Tasmania's Local Government Legislation Framework</u>	01/03/2019
<u>ASU Submission - Australian Human Rights Commission White Paper on Artificial Intelligence</u>	08/03/2019
<u>ASU Submission - Productivity Commission Mental Health Inquiry</u>	04/04/2019

### 1.4 National Campaigns

a) **NDIS Campaign**

Throughout 2018-2019 the ASU has undertaken a number of actions regarding the NDIS:

- The ASU lobbied Federal Labor in 2018, and campaigned for and won Labor committing to a trial of the NDIS Portable Training Entitlement Scheme in three locations around the country if elected and a trial being included in the Federal ALP Platform;
- The union also won commitments from Labor to list the staffing cap to create more jobs for disability workers and an NDIS pricing review;
- The union met with Federal Ministerial and Departmental staff around the funding cliff for key mental health programs that our members work in, namely PHaMS, PIR and Day to Day Living;

- The union lodged a written submission to the Productivity Commission review into Mental Health and launched an online petition;
- The Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability: the ASU lobbied together with People with Disability Australia for changes to the appointed commissioners due to conflicts of interest;
- NDIS campaign activities and social media garnered strong community support throughout the 2019 Federal Election campaign.

b) **Stop Cut Rate Casuals**

The ASU launched the Stop Cut-Rate Casuals campaign in March 2019 in response to employer group ABI attempting to introduce a new type of employment which they call 'flexible ongoing employment' to the SCHADS Award.

We call this new type of employment Cut-Rate Casual Employment because it is a cheaper and more insecure type of casual work and can apply to all jobs, including part and full-time.

Cut-Rate Casuals would mean no minimum hours of work, no regular roster, no right to say no and at least a 15% pay cut.

The union held live campaign briefing webinars for SACS members, attended the launch of the Per Capita-ACTU report on the proposed new employment type, and ran a social media and workplace endorsement campaign on the issue. The union will continue the campaign and introduce a new industrial strategy as the case is proceeding.

c) **Get Super Working for Women**

Since the launch of our "Not so Super for Women" report the issue of the inadequacy of superannuation for women has gained momentum.

Our report and/or the issue has been sighted in the media more than 30 times since the July 2017 launch, including TV, newspapers, online and radio.

The union met with the ALP in October 2018 and arranged for a delegation of ASU members and officials to attend a roundtable with the Shadow Minister in November 2018 to lobby for our claims in the campaign. Federal Labor adopted two of our claims - namely, abolishing the \$450 threshold for super contributions to be made, and paying superannuation on government paid parental leave.

After further lobbying in the lead up to the ALP National Conference in December 2018, Labor also agreed to an expert review of our proposal for an accumulation pathway and other measures including government top ups to superannuation accounts that aren't on track for an adequate retirement, and the Federal ALP Platform includes commitments to our key campaign demands.

The union also wrote to a large number of superannuation funds to ask them what they are doing to improve retirement outcomes for women, as this is an issue of great concern to ASU members and the wider community.

d) **We Won't Wait – Domestic Violence Leave Campaign**

The ASU campaign "We Won't Wait" continues as we strive to achieve 10 days paid family violence leave in the NES. The ALP agreed to implement this change when in Government which we put down to the campaign of ASU members.

ASU branches continue to spread this type of leave to hundreds of agreements covering hundreds and thousands of employees across Australia.

e) **Change the Rules**

Throughout 2018-19 the ASU actively campaigned as part of the ACTU Change the Rules campaign and 2019 Federal Election campaign. The ASU campaigned on key issues including secure jobs, fair pay, reducing inequality, domestic and family violence leave, closing the

gender pay gap and superannuation gap, improving paid parental leave, ending wage theft, and reversing penalty rate cuts.

The ASU engaged in political lobbying of MPs, target seat and community campaigning, workplace campaigning and social media on these and various other ASU issues, such as better funding for community services and NDIS changes.

ASU members vigorously campaigned in target seats around the country making persuasion phone calls, doorknocking, leafleting train stations, holding street stalls, attending campaign launches and events, and handing out at pre-poll and election day.

f) **ASU Career Launchpad**

The ASU Career Launchpad professional development program was launched in October 2017 following focus groups of local government indoor workers that provided positive results about the union offering online professional development to members. The focus groups and subsequent surveys have shown that these workers, along with many others in ASU industries do not receive sufficient, if any professional development through their employer and that offering professional development opportunities to members would attract new people to join the union and make members more likely to stay in the union.

In 2019 the ASU Career Launchpad program expanded from live webinar courses to also include short videos training courses and recorded webinars available to members on-demand, and the customised ASU Career Launchpad database, learning management system and website were also launched.

From February to July 2019 we ran 26 live webinar sessions on 13 different topics including Dealing with Difficult Customers/Customer Aggression, Excel and PowerPoint, Understanding Stress to Avoid Burnout, Introduction to Leading Others, Effective Time Management and more. Each live webinar course is run twice – at lunchtime and in the evening to ensure members have the best possible chance of attending around work and family commitments, and time zone differences.

Since launching the ASU Career Launchpad, there have been over 5,300 member registrations for 44 online live professional development webinars, and the program is a hit with overwhelmingly positive feedback from ASU members around the country.

ASU Career Launchpad courses are attended by ASU members from all over Australia including all major cities as well as far regional and rural locations – from Mount Isa to Hobart, Broken Hill to Perth, Sydney, Whyalla, Kalgoorlie and more – the online nature of the program allows members from all parts of the country to participate and interact with each other. This includes a large number of WA members who attend the live webinars despite the time differences.

g) **National Communications and Improving the Member Experience**

Throughout 2018-19 the ASU has undertaken extensive research and data analysis aimed at improving the member experience and membership value. This work has included:

- Streamlining member benefits and the membership value proposition;
- Coordinating the development of a new membership system, data and website project;
- Developing new member engagement and retention strategies;
- Brand research and development;
- Analysis of member and industry demographic profiles to develop customised member journeys;
- The creation of a suite of custom videos and new member communications.

h) **Young worker and student engagement**

In December 2018 the ASU launched a new project to engage with young workers and students in ASU industries around the country. The union met with dozens of unions and other organisations working with young people to identify best practice engagement and retention strategies.

The union commenced an intensive student engagement project for young people entering the workforce in social and community services, and launched a series of professional development videos targeted at assisting young people newly in the workforce.

i) **ASU Campaigns, Communications and Growth Team**

The union's growth and campaign work is managed by ASU Assistant National Secretary Linda White. Throughout 2018-19 the growth and campaign work has included:

- Coordination of whole of union campaigns, including Change the Rules, NDIS, Domestic and Family Violence Leave and Get Super Working for Women;
- Coordination of ASU Industry Campaigning including Social and Community Services and NDIS campaigns;
- Coordination of national political campaigns for the union, including responding to national inquiries and performing critical research;
- Prioritised National Bargaining campaigns;
- Organisation and management of a comprehensive professional development program for members – the ASU Career Launchpad;
- Development and implementation of membership engagement and retention strategies, including streamlining member benefits and improving the member experience;
- Coordinating the development of membership systems, data and websites projects;
- Young member and student engagement projects;
- National communications, including content, design and production;
- Running regular National ASU Communications Officers meetings for branch officials across the country, and National Youth Committee meetings.

j) **Energy Industry – “Just Transition” Campaign**

In 2015-2016 the ASU commenced a national campaign to assist members in the energy industry impacted by the transition from fossil fuels to renewables. This has led to the closure of the Port Augusta Power Station and the Leigh Creek Mine in South Australia in 2016 and Hazelwood Power Station in the LaTrobe Valley in March 2017, costing hundreds of jobs. The ASU is devising policy papers, lodging submissions and lobbying Federal and State Governments to assist workers to achieve a “just transition” by providing re-training and re-deployment into emerging renewable energy generators and protecting jobs in local communities.

Regarding lobbying politicians, in September 2018, the ASU held its National Energy Industry Committee meeting in Canberra, where for 2 days Union Officials and Delegates met with dozens of Members of Parliament around Just Transition matters, particularly establishing a National Just Transition Authority. Meanwhile, our Committee meeting was attended by current ACTU President, Michele O'Neil, and former President of the ACTU, Ged Kearney, who is now the MP for Cooper. Both of whom supported the establishment of such an Authority.

As a result of our lobbying activities in concert with other Energy unions, the Federal ALP did adopt as its policy the establishment of a National Just Transition Authority. Unfortunately, however, as a result of the ALP not winning the election in May 2019, the Just Transition Authority has not yet been realised.

k) **Local Government Campaigns**

i) **Local Government Financial Sustainability**

The ASU is always campaigning to get the Federal Government to boost financial grants. Community expectations of Local Government are always growing with this Sector dealing with the frontline impact of Australia's increasing population and the demand for new infrastructure and services.

The ASU continually engages with Local Government peak associations and academics in the field to improve the financial position of Local Governments which is good for the community and our members who work in Local Government. For example, the union lobbied for the Drought Communities Program which saw relief flowing in the form of \$1m in grants to Local Government areas to help stimulate regional and rural economies. The funding will be used to construct new buildings, road upgrades, amenities upgrades and water infrastructure projects. This all amounts to more jobs and more secure employment for our members.

ii) **Training**

The ASU continually campaigns for more apprentices and trainees in the Local Government sector, for more training of members while sitting on various VET committees to promote local government employment. Thus the ASU was involved with the UTS Growing Apprentices and Trainees Project. This Project involved many Councils from around the country and other relevant organizations so to better promote new employees in a sector in which the workforce is ageing.

iii) **Professional Development of Local Government Workers**

In 2017 the ASU organised many focus groups of members non-members across the country to see what was important to local government workers and what the union could do to better service its members. One of the things that was important to local government workers was professional development. So over the course of 2018-19 the union has been developing and offering professional development courses to members across the country usually through things like webinars.

The union has run courses dealing with workplace bullying, stress and conflict, while also running practical courses such as understanding spreadsheets. These courses have proven to very popular with members and the ASU continues to think about further courses relevant to our members' jobs and careers.

l) **Airlines Industry Ground Handling Campaign**

In 2017-18, two ground handling companies, Dnata and Aerocare continue to undermine employment conditions in this part of the industry. The ASU has spent several thousands of dollars in legal fees in both the FWC and the Federal Court and many hours of ASU Organisers time and resources to stop this from happening.

Dnata-in early 2017, tried to have approved through the FWC an inferior enterprise agreement by establishing a company called Airport Handling Services Australia (AHSA) to undermine the existing dnata Ramp and Cargo Agreement and the dnata Passenger Service agreements in Victoria, NSW, SA and Queensland. During 2017, the ASU and its members across the country campaigned hard on the ground, in agreement negotiations and in the FWC to stop this from occurring with considerable success. The ASU stopped AHSA from proceeding and renewed all agreements during negotiations with Dnata in 2017-19.

**Aerocare** - In 2017-18, Aerocare tried to have approved by the FWC an inferior agreement which also includes split shifts, which the ASU opposed. The ASU and the TWU have fought a long battle on the ground, in the FWC and Federal Court to stop this agreement proceeding, which combined with Dnata's AHSA plan would have severely reduced employment conditions in this part of the airline industry. The split shifts dispute is being heard before the FWC and the Federal Court in 2018-19.

Furthermore, in 2019, the FWC terminated the old 2012 Aerocare Agreement, while the Federal Court has rejected Aerocare's view that the Award allows split shifts. The new Aerocare agreement is still before the FWC awaiting approval which the ASU opposes on the grounds that it does not meet the BOOT.

m) **National ASU Industry Meetings**

For decades now the ASU has been running National meetings of officials and delegates in some of its key industries, including Airlines, Energy, Local Government and the Social and Community Services Sector (SACS). The location of these meetings shift from State to State so



as to give Branches better local access. It is at these meetings that many national campaigns are discussed and devised while keeping officials and delegates informed about current industry issues.

## 1.5 Governance

### a) Regulatory Compliance

- i) Administration of the ASU in accordance with the National Rules of the Union; including meeting pre-existing and emerging reporting requirements imposed by the *Fair Work (Registered Organisations) Act 2009* with respect to registered organisations; convening of meetings of the National Executive of the Union and implementing decisions made by the National Executive.
- ii) Maintaining the National finances and assets of the Union in accordance with the Union's rules. This includes the annual lodgement of Financial Statements, the Operating Report and Disclosure Statements such as the Officer and Related Party Statement and political donations with the AEC.
- iii) National coordination of ASU governance obligations for consistency across the Union and to assist Branches' obligations. Branch Governance/Compliance teleconferences are held every 6 weeks. The 2019 Annual Return was lodged by the National Office on 29 March 2019.
- iv) The national data base of all elected National and Branch Officers is being maintained with details and changes regularly updated by Branches as notified to the Registered Organisations Commission.
- v) The ASU National rules have been amended to meet new obligations, legislative requirements and governance best practice as follows:

FWC lodgement date	Rule change	FWC approval decision
30/07/18	VIC & TAS A&S Branch variations to address a Branch restructure and specific drafting problems that were raised in the 2015 ASU Election Report. Rules 5, 5A, 6A, 7, 8, 9A, 12, 14, 19, 20A, 20B, 20C, 21 and 23	<u>R2018/207</u>
27/08/18	National variations to PARTS IV, V, VII: <ul style="list-style-type: none"> <li>• Rule 20 – Capitation - Removal of 6 monthly rule;</li> <li>• Rule 30 - Purging of the Register – Inserting a minimum unfinancial period of 26 weeks to complement the maximum of 104 weeks</li> <li>• Rule 37 – Elections to be Held - Inserting an Affirmative Action requirement to ensure a female holds at least one office of National or Assistant National Secretary;</li> <li>• Rule 38 and 39 – Returning Officer &amp; Eligibility of Candidates – Clarifying the generic status of returning officers and tidying drafting ;</li> <li>• Rules 40 – Nomination of Candidates - Removal of newspaper advertisement requirements and replaced with union website notice;</li> <li>• Rule 41 – Procedure at Elections – Clarifying Offices rather than positions elected, tidying drafting and inserting an option for an electronic balloting system;</li> <li>• Rule 41A – Delete proportional representation</li> <li>• Rules 42 – Casual Vacancies – Branch Elections require a determination of a date to open nominations;</li> <li>• Rule 42A – Insert a delegation of National and Branch Officer powers and authorities; and</li> <li>• Rule 43 – Assumption and Tenure of Office – Clarification that an Officers ceasing membership also cease tenure and clarifying the need for</li> </ul>	<u>R2018/230</u>

FWC lodgement date	Rule change	FWC approval decision
21/09/18	<p>subsequent elections.</p> <p>SA &amp; NT Branch variations:</p> <ul style="list-style-type: none"> <li>• A new Branch Conference and Council tables of Industry Section delegates;</li> <li>• A new rule enabling postal votes for SA/NT Branch Council and Executive resolutions similar to National Rule 8 j.;</li> <li>• Confirming Branch Executive as the Branch Committee of Management as of 2019 Branch election;</li> <li>• An election table for office holders as per the ASU model template;</li> <li>• Converting 2 year term offices to 4 i.e. Branch President, Deputy President and Vice Presidents;</li> <li>• Clarifying National Conference representation; and</li> <li>• An election table for office holders as per the ASU model template</li> </ul>	<a href="#">R2018/243</a>
25/09/18	<p>NSW &amp; ACT (Services) Branch variations to Rule 26:</p> <ul style="list-style-type: none"> <li>• The current 12 positions on the Hunter Water Industry Division Committee of Management be reduced to 8;</li> <li>• The 8 positions include a President and Vice President;</li> <li>• The positions of Divisional Secretary and Assistant Secretary be removed;</li> <li>• The references to “wages” and “salaried” employees be removed;</li> <li>• Inclusion of a transitional provision to commence the operation of the rule change from the 2019 Branch quadrennial elections and also maintain current offices and office holders.</li> </ul>	<a href="#">R2018/247</a>
3/10/18	<p>NSW United Services Branch variations:</p> <ul style="list-style-type: none"> <li>• Sub Branch number of delegates</li> <li>• Amalgamation of the ‘Metropolitan Salaried Officers’ and ‘Sydney’ Sub Branches to form the ‘Sydney Metropolitan Sub Branch’</li> <li>• Branch life membership</li> <li>• Sub branch Secretary rule</li> </ul>	<a href="#">R2018/252</a>
14/12/18	<p>QLD (Services &amp; Northern Administrative) Branch variations:</p> <ul style="list-style-type: none"> <li>• 7 - THE BRANCH EXECUTIVE</li> <li>• 18 - BRANCH COUNCIL MEMBERSHIP</li> <li>• 33 - ELECTION OF BRANCH OFFICE/ POSITION HOLDERS</li> </ul>	<a href="#">R2018/308</a>
04/04/19	<p>National variation:</p> <p>PART VII – ELECTIONS rule 40 – NOMINATION OF CANDIDATES sub-rule i. after the words ‘sub-rule 40’ delete the letter ‘e’ and insert the letter ‘g’</p>	<a href="#">R2019/35</a>
28/05/19	<p>WA rule 6 – Powers and Duties of the Branch Executive Council 25 - Political Affiliation</p>	<a href="#">R2019/65</a>

vi) The ASU has been reviewing its governance policies and procedures including developing and reviewing policies as follows:

- Audit Review (updated March 2019)
- Board Appointment (updated November 2018)
- Code of Conduct (updated March 2019)

- Conflict of Interest (updated March 2019)
- Disclosure, Financial Training Audit and Financial Reporting (updated August 2018)
- Privacy (updated November 2018)
- Network Intrusion (new July 2018)
- Travel (updated July 2018)

**b) 2019 Quadrennial Elections**

- Prescribed Information for the arrangement of the 2019 quadrennial national and branch elections were issued by the Registered Organisations Commission after some initial interpretation and approval delays.
- Elections were held for all elected offices of the ASU firstly at the branch level, including direct and collegiate elections, and then from the newly formed National Executive a collegiate election of the five national offices.
- Except for the Queensland Together and Victorian & Tasmanian Authorities & Services Branches and certain minor offices in the New South Wales United Services Branch all incumbent administrations were elected unopposed. In the two contested Branch elections incumbent administrations were re-elected.
- As a result of AEC misinterpretation of Union rules affecting a number of branches, particularly Qld Together, ASU elections rules are being reviewed and where necessary will be amended.

**c) Eligibility Rules**

The ASU National Office maintains and protects the Union's eligibility rules, as required, and objecting, where necessary and appropriate to proposed variation to the rules of other registered organisations where the interests of the Union and its members are at stake.

A proposed s158A application by the AMIEU (R2018/275) in relation to federal coverage of their NSW state system coverage was settled by written undertakings to the ACTU preserving the status quo of ASU coverage in NSW and elsewhere.

**d) Workplace Gender Equality Agency (WGEA)**

ASU annual compliance report for the period 1 April 2018 to 31 March 2019, has been submitted, assessed by the Workplace Gender Equality Agency (WGEA) and found to be compliant with Workplace Gender Equality Act 2012 (the Act).

**2. Operating Result**

The operating result of the Union/Branch for the year ended 30<sup>th</sup> June 2019 was a deficit of \$178,654 [deficit 2018: \$618,654]. No provision for tax was necessary as the union/branch is considered exempt.

**3. Significant Changes in Financial Affairs**

*[Refer s.254(2)(b)]*

There was no significant change in the financial affairs of the organisation during the year.

**4. Right of Members to Resign**

*[Refer s.254(2)(c) and s174(1)]*

All members have the right to resign from the Union in accordance with National Rule 32 - Resignation, of the Union Rules (and Section 174(1) of the Act); namely, by providing written notice addressed and delivered to the Secretary of the Branch of which they are a member.

5. **Officers, employees and members who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee where being a member or officer of a registered organisation is a criterion for them holding such position**

[Refer s.254(2)(d)]

The following Officers/Employees/Members of the organisation are Directors of companies that are trustees of superannuation funds where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation:

Officer/Employee/Member	Trustee Company	Entity/Scheme	Position	Period position held for
David Smith	HEST Australia Ltd	HESTA	Director	Current
Jennifer Thomas	ESIS(QLD) Ltd	Energy Super	Director	Current
Jennifer Thomas	ESI Financial Services	Energy Super	Director	Current
Lisa Darmanin	Vision Super	Vision Super	Deputy Chair	Current
Imogen Sturni	Legal Super Pty Ltd	Legal Super Pty Ltd	Director	Current
Vicki Rogers	Legal Super	Legal Super Pty Ltd	Director	Ceased March 2019
Catherine Wood	CARE Super Pty Ltd	CareSuper	Chair	Ceased December 2018
Julie Bignell	CARE Super Pty Ltd	CareSuper	Deputy Chair	Current
Keith Harvey	CARE Super Pty Ltd	CareSuper	Director	Current
Robert Potter	CARE Super Pty Ltd	CareSuper	Director	Current

6. **Officers & employees who are directors of a company or members of a board as at 30/06/2019**

[Additional ASU reporting]

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
<b>Stephen Birney</b>	Burringbar Public Recreation Trust	NSW Government Lands Department	NSW Government Lands Department
<b>Jennifer Thomas</b>	Jobs QLD Board	QCU	QCU Delegates
	Council member	Qld Government Ministerial Housing Council	
	QCU Vice President, Executive and Management committee member	QCU	QCU Delegates
<b>David Smith</b>	ACTU Executive Member	National Unions' peak organisation	ASU National Executive
	ACTU Finance Committee	National Unions' peak organisation	ACTU Officers
	ACTU Education Inc. Committee of Management Member	National Unions' peak organisation	ACTU Executive
	Australian Institute of Superannuation Trustees (AIST) Member of the finance and audit committee and the remuneration and Governance Committee	Representation of Superannuation Trustees	HESTA
	Utilities Trust of Australia (UTA)	Infrastructure of investment funds	HESTA

<b>Linda White</b>	ACTU Executive	National Unions' peak organisation	ASU Affirmative Action Nominee
	Australian Labor Party National Executive Committee, Member	Political party	ALP National Executive
	Chifley Research Centre, Chairperson and Director	Research services	Chifley Research Board and ALP National Executive
	Australian Centre for the Moving Image, Board Member	Promotion of Victorian, Australian and International screen content	Victorian Minister for the Arts
	Business Services Industry Reference Committee (IRC)	Skills/Training	Nominated by David Smith and appointed by Australian Industry and Skills Committee (AISC)
	Melbourne Cricket Ground Trust	Advisory	Victorian Minister for Sport
	Portable Long Service Benefits Governing Board, Member	Advisory	Victorian Minister for Industrial Relations
<b>Robert Potter</b>	Industry Reference Committee Australian Local Government	Skills/Training Council	ASU
	Australian Industry and Skills Committee (AISC) (IRC) Culture and Related Industries	Skills/Training Council	ASU
	Australian Industry and Skills Committee (AISC) (IRC) Sport and Recreation	Skills/Training Council	ASU
	Australian Industry and Skills Committee (AISC) (IRC) Tourism, Travel and Hospitality.	Skills/Training Council	ASU
	ACTU Taskforce A New Union Agenda	National Unions' peak organisation	David Smith
	ACTU Taskforce Innovating and Learning	National Unions' peak organisation	David Smith
	E-Oz Energy Skills Australia, Director Board Member	Skills/Training Council	David Smith
	ACTU Taskforce 3 IR Legislation Change the Rules	National Unions' peak organisation	David Smith
<b>John Nucifora</b>	ACTU OH&S Workers Compensation Committee, ASU Rep	National Unions' peak organisation	ACTU
<b>Matt Norrey</b> VIC PS	Australian Industry and Skill Committee (AISC) (IRC) Aviation	Skills/Training Council	ASU
<b>Billy King</b> VIC & TAS A&S	Australian Industry and Skills Committee (IRC) Local Government	Skills/Training Council	ASU
<b>Barry Gough</b> VIC & TAS A&S	Geelong Trades & Labour Council	Advisory	ASU VIC/TAS A&S Branch

	Cooperative Power	Advisory	ASU VIC/TAS A&S Branch
<b>Natalie Lang</b> NSW & ACT (Services)	Advisory Board to Work & Organisational Studies, School of Business, Sydney University, Advisor	School of Business, Sydney University	University
	NSW Admin Committee, NSW ALP Member	Political party	Conference delegates
<b>Angus McFarland</b> NSW & ACT (Services)	NSW Labor Social Justice & Legal Affairs Policy Committee	Political party	Conference delegates
	NSW Left Executive	Political party	ASU NSW & ACT (Services) Branch
<b>Helen Westwood</b> NSW & ACT (Services)	Australian Industry and Skills Committee (AISC) (IRC) Client Services	Skills/Training Council	ASU
	Australian Industry and Skills Committee (AISC) (IRC) Community Sector and Development	Skills/Training Council	ASU
	Australian Industry and Skills Committee (AISC) (IRC) Direct Client Care and Support	Skills/Training Council	ASU
<b>Jan Primrose</b> NSW & ACT (Services)	Australian Industry and Skills Committee (AISC) (IRC) Disability Support	Skills/Training Council	ASU
<b>Graeme Kelly</b> NSW US	NSW Admin Committee, NSW ALP Member	Political party	Conference delegates
	ALP National Policy Forum Committee Member	Political party	Conference delegates
	Unions NSW Vice President	NSW Unions' peak organisation	Conference delegates
	Ministerial Advisory Committee for Local Government	Local Government	NSW Minister for Local Government
	President, Bundeena Community and Services Club	RSL	Election by Members
	ALP National Executive	Political party	ALP National Executive
<b>Clare Raffan</b> NSW US	Correctional Industries Consultative Council Proxy Member	Advisory	Unions NSW
	Councilor City of Canterbury Bankstown	Advisory	
	South Sydney Regional Organisation of Councils delegate	Advisory	Canterbury Bankstown Council
	NSW Department of Planning and Environment Sydney	Advisory	Canterbury Bankstown Council

	South Planning Panel alternate delegate		
<b>Sue Kealy</b> NSW US	Australian Industry and Skills Committee (AISC) (IRC) Children's Education and Care	Skills/Training Council	ASU
<b>David Scott</b> NSW US	Australian Industry and Skills Committee (AISC) (IRC) Water	Skills/Training Council	ASU
<b>Alex Scott</b> QLD Together	QCU Management Committee	Queensland Unions' peak organisation	QCU Delegates
<b>Vivienne Doogan</b> QLD Together	Member of QLD Council of Unions Executive	Queensland Unions' peak organisation	Union
<b>Kate Flanders</b> QLD Together	Member of QLD Council of Unions Executive	Queensland Unions' peak organisation	Union
	Member of the Minister's Queensland Industrial Relations Consultative Committee	Advisory	QCU Nominee
<b>Neil Henderson</b> QLD (S&NA)	Union Shopper Committee Member	Member benefits	ASU
	Labor Holding P/L Shareholder/member	Political party	ALP Admin
	Labor Resources P/L Shareholder/member	Political party	ALP Admin
	Labor Enterprises P/L Shareholder/member	Political party	ALP Admin
<b>Lynette Henson</b> QLD (S&NA)	QCU – Townsville Executive	Queensland Unions' peak organisation	QCU Delegates
<b>Michelle Robertson</b> QLD (S&NA)	Health & Community Services - Workforce Council, Chair	Advisory	QCU
<b>Abbie Spencer</b> SA & NT	Executive member and Secretary of Progressive Left Unions and sub branches	Political party	Membership of PLUS
	Executive member SA Unions Executive	SA Unions' peak organisation	ASU SA/NT Branch
	Australian Labor Party SA Branch State Executive	Political party	ALP SA Convention delegates
<b>Scott Cowen</b> SA & NT	Executive member, Rainbow Labor South Australia Inc. Executive	Political party	Membership of Rainbow Labor SA
	SA Regional Executive Committee - Pinnacle Foundation	Advisory	SA Regional Committee Chair
	Executive Committee Member - Rainbow Crows (LGBTIQ Supporter Group for the Adelaide Football Club)	Advisory	President, Rainbow Crows
	Executive member of	Advisory	Membership of PLUS

	PLUS		
	Deputy member SA Unions	SA Unions' peak organisation	ASU SA/NT Branch
<b>Paul O'Neill</b> WA	Standards Australia – Committee EL-052, Electrical Energy Networks, Construction & Operation	Advisory	Standards Australia Working Group
<b>Keith Harvey</b>	Director, Aspire Training and Consulting Ltd	Advisory	ASU [one of two members of this company]

## 7. Number of Members

*[Refer regulation 159(a) and s.254(2)(f)]*

In accordance with Regulation 159 of the Fair Work (Registered Organisations) Regulations 2009: The number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the RAO Schedule and who are taken to be members of the registered organisation/branch under sec. 244 of the RAO Schedule was 123,334 [2018: 122,520].

## 8. Number of Employees

*[Refer regulation 159(b) and s.254(2)(f)]*

The number of persons who were at the end of the financial year employees of the organisation/branch including both full-time and part-time employees measured on a full-time equivalent basis was 15.

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

*[Refer regulation 159(c) and s.254(2)(f)]*

The names of those who have been members of the Committee of Management of the organisation at any time during the financial year and the periods for which he or she held office were:

Name of officer	Position held	Period for which position held	
Stephen Birney	National President	01/07/18	30/06/19
Ingrid Stitt	National Vice President	01/07/18	16/10/18
Jennifer Thomas	National Vice President	21/11/18	30/06/19
David Smith	National Secretary	01/07/18	30/06/19
Linda White	Assistant National Secretary	01/07/18	30/06/19
Robert Potter	Assistant National Secretary	01/07/18	30/06/19
Alex Scott	National Executive Representative	01/07/18	30/06/19
Vivienne Doogan	National Executive Representative	01/07/18	30/06/19
Irene Monro	National Executive Representative	01/07/18	24/05/19
Kate Flanders	National Executive Representative	24/05/19	30/06/19
Natalie Lang	National Executive Representative	01/07/18	30/06/19
Judith Wright	National Executive Representative	01/07/18	30/06/19
Angus McFarland	National Executive Representative	01/07/18	30/06/19
Graeme Kelly	National Executive Representative	01/07/18	30/06/19
Sharon Sewell	National Executive Representative	01/07/18	16/05/19
Glen McAtear	National Executive Representative	16/05/19	30/06/19
Clare Raffan	National Executive Representative	16/05/19	30/06/19
Neil Henderson	National Executive Representative	01/07/18	30/06/19
Jennifer Thomas	National Executive Representative	01/07/18	20/11/18
Lynette Henson	National Executive Representative	01/07/18	30/06/19
Abbie Spencer	National Executive Representative	01/07/18	30/06/19
Scott Cowen	National Executive Representative	01/07/18	30/06/19
Jeff Lapidos	National Executive Representative	01/07/18	30/06/19
Ancel Greenwood	National Executive Representative	01/07/18	30/06/19



Lisa Darmanin	National Executive Representative	01/07/18	30/06/19
Billy King	National Executive Representative	01/07/18	30/06/19
Wendy Phillips	National Executive Representative	01/07/18	23/05/19
Barry Gough	National Executive Representative	23/05/19	30/06/19
David Leydon	National Executive Representative	01/07/18	16/10/18
Matt Norrey	National Executive Representative	16/10/18	30/06/19
Imogen Sturni	National Executive Representative	16/10/18	30/06/19
Wayne Wood	National Executive Representative	01/07/18	30/06/19
Paul O'Neill	National Executive Representative	01/07/18	30/06/19

Signature of designated officer:



Name and title of designated officer:

**David Smith**  
National Secretary  
Australian Municipal, Administrative and Clerical Services Union

Dated:

3<sup>rd</sup> October, 2019

# ASU directory

## ASU National Office



Melbourne & Sydney Office

All correspondence to Melbourne Office:

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David Smith, National Secretary  
Linda White, Assistant National Secretary  
Robert Potter, Assistant National Secretary

## Queensland (Services & Northern Administrative) Branch



State registered entity:  
Queensland Services, Industrial  
Union of Employees

Trading as:  
The Services Union

Ground floor, 32 Peel St  
South Brisbane QLD 4101  
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South Brisbane QLD 4101

T: (07) 3844 5300  
F: (07) 3846 5046  
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Neil Henderson, Branch  
Secretary

## Queensland Together Branch



State registered entity:  
Together Queensland,  
Industrial Union of Employees  
Level 1, 27 Peel Street  
South Brisbane QLD 4101

PO Box 3272  
South Brisbane BC QLD 4101  
T: 1800 177 244  
F: (07) 3017 6235  
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W: [www.together.org.au](http://www.together.org.au)  
Alex Scott, Branch Secretary

## NSW United Services Branch



State registered entity:  
New South Wales Local  
Government, Clerical,  
Administrative, Energy, Airlines  
and Utilities Union

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Sydney NSW 2000  
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Graeme Kelly, Branch  
Secretary

## New South Wales and ACT (Services) Branch



State registered entity:  
Australian Services Union of  
NSW

Level 1, 39-47 Renwick Street  
Redfern NSW 2016  
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Strawberry Hills NSW 2012

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Natalie Lang, Branch Secretary

## South Australian & Northern Territory Branch



State registered entity:  
Amalgamated ASU (SA) State  
Union

41 King William Road  
Unley SA 5061  
PO Box 2217  
Kent Town SA 5071  
NT Office  
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Abbie Spencer, Branch  
Secretary

## Taxation Officers' Branch



Operates nationally  
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Jeff Lapidos, Branch Secretary

## Victorian & Tasmanian Authorities & Services Branch



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Hobart TAS 7000

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Lisa Darmanin, Branch  
Secretary  
Billy King, Branch Executive  
President

## Victorian Private Sector Branch



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Matt Norrey, Branch Secretary

## Western Australian Branch



State registered entity:  
Western Australian Municipal,  
Administrative, Clerical and  
Services Union of Employees  
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Wayne Wood, Branch  
Secretary