



Australian Services Union - National Office

ABN: 28 519 971 998

Financial Statements

For the Year Ended 30 June 2020

Australian Services Union - National Office

ABN: 28 519 971 998

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For the Year Ended 30 June 2020

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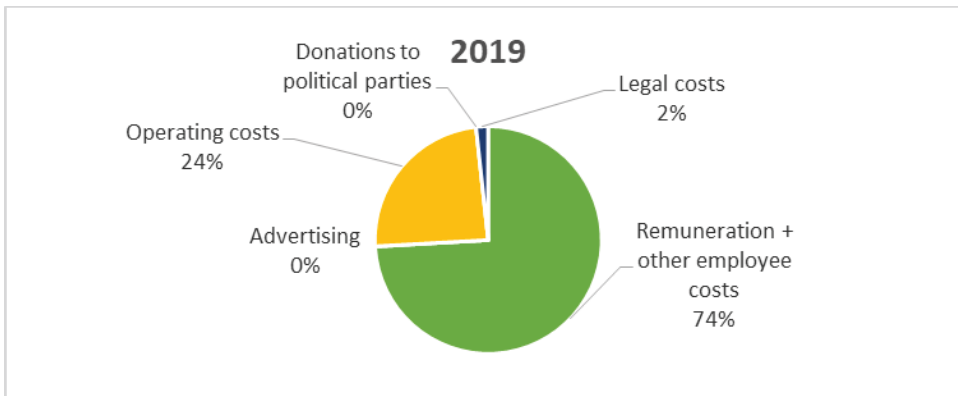
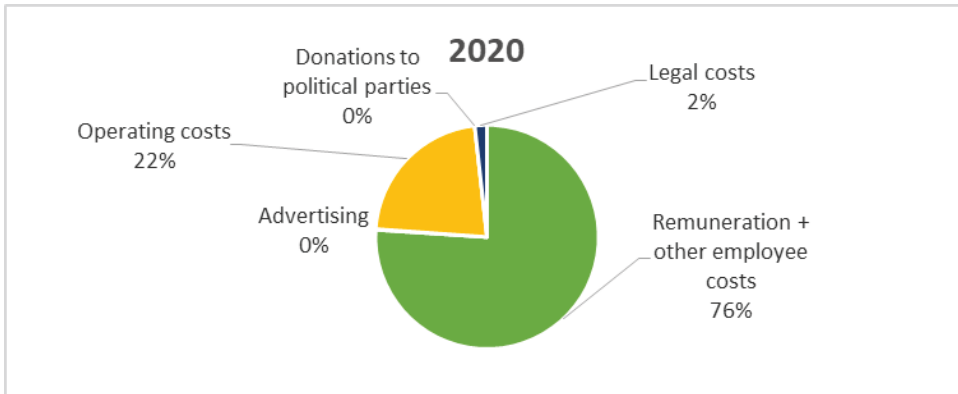
Australian Services Union – National Office

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Expenditure Report Required under Section 255(2A)

For the Year Ended 30 June 2020

The National Executive presents the expenditure report as required under subsection 255(2A) on the National Office for the year ended 30 June 2020.



*Excluded expenses include affiliation fees, GSA and NADC expenses, depreciation & impairment, grants and donations

National Secretary:

Robert Potter

Dated 14 October, 2020

Australian Services Union - National Office

ABN: 28 519 971 998

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2020

	Note	2020 \$	2019 \$
Revenue			
Capitation fees	2(a)	3,630,117	3,478,358
Levies	2(b)	43,483	43,483
Campaign contribution - ACTU	2(d)	-	486,959
Investment income	2(c)	130,034	144,188
Other revenue	2(e)	286,124	164,042
		<u>4,089,758</u>	<u>4,317,030</u>
Expenses			
Employee benefits expense	3(a)	(2,071,668)	(2,117,346)
Office and administration	3(b)	(629,641)	(726,796)
National Airlines Division expenses	3(c)	(64,825)	(3,000)
Depreciation and amortisation expense	3(d)	(142,435)	(145,392)
Affiliation fees	3(e)	(774,072)	(820,029)
Grants and donations	3(f)	(6,257)	(506,533)
Legal expenses	3(g)	(49,223)	(50,364)
Auditor's remuneration	3(h)	(23,079)	(20,876)
Write-down and impairment of assets	3(i)	(41,334)	-
		<u>(3,802,534)</u>	<u>(4,390,336)</u>
Surplus/(deficit) from operating activities			
Distribution from Government Skills Australia	13	-	35,960
GSA training expense	13	(104,532)	(141,308)
		<u>182,692</u>	<u>(178,654)</u>
Surplus/(deficit) for the year			
Other comprehensive income			
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>182,692</u>	<u>(178,654)</u>
Total comprehensive income for the year			

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 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	2,230,020	1,389,876
Trade and other receivables	5	203,224	85,944
Inventories		-	14,451
Financial assets	6	1,223,000	2,033,134
Other current assets	7	25,031	67,800
TOTAL CURRENT ASSETS		<u>3,681,275</u>	<u>3,591,205</u>
NON-CURRENT ASSETS			
Financial assets	6	38,919	80,253
Property, plant and equipment	8	911,050	1,020,469
Investment property	9	364,569	364,569
TOTAL NON-CURRENT ASSETS		<u>1,314,538</u>	<u>1,465,291</u>
TOTAL ASSETS		<u>4,995,813</u>	<u>5,056,496</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	357,361	533,965
Employee provisions	11	837,641	913,189
TOTAL CURRENT LIABILITIES		<u>1,195,002</u>	<u>1,447,154</u>
NON-CURRENT LIABILITIES			
Employee provisions	11	16,217	7,440
TOTAL NON-CURRENT LIABILITIES		<u>16,217</u>	<u>7,440</u>
TOTAL LIABILITIES		<u>1,211,219</u>	<u>1,454,594</u>
NET ASSETS		<u>3,784,594</u>	<u>3,601,902</u>
EQUITY			
Reserves	13	408,972	534,846
Accumulated Surplus		3,375,622	3,067,056
TOTAL EQUITY		<u>3,784,594</u>	<u>3,601,902</u>

The accompanying notes form part of these financial statements.

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Statement of Changes in Equity

For the Year Ended 30 June 2020

2020

	Accumulated Surplus	Government Skills Australia Reserves	National Airlines Industry Division Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2019	3,067,056	394,652	140,194	3,601,902
Surplus for the year	182,692	-	-	182,692
Transfers to/from reserves	125,874	(104,532)	(21,342)	-
Balance at 30 June 2020	3,375,622	290,120	118,852	3,784,594

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	-
Balance at 30 June 2019	3,067,056	394,652	140,194	3,601,902

The accompanying notes form part of these financial statements.

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Statement of Cash Flows

For the Year Ended 30 June 2020

	2020	2019
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from branches	18 4,675,371	5,235,909
Interest received	59,110	44,062
Other receipts	304,803	553,485
Payments to employees and suppliers	(4,698,942)	(5,241,129)
Payments to branches	18 (308,333)	(420,204)
Net cash provided by/(used in) operating activities	18 <u>32,009</u>	<u>172,123</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of assets	41,500	17,575
Payment for equipment and vehicles	(43,499)	(92,523)
Redemption (placement) of term deposits	810,134	(439,134)
Net cash used by investing activities	<u>808,135</u>	<u>(514,082)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net increase/(decrease) in cash and cash equivalents held	840,144	(341,959)
Cash and cash equivalents at beginning of year	1,389,876	1,731,835
Cash and cash equivalents at end of financial year	4 <u>2,230,020</u>	<u>1,389,876</u>

The accompanying notes form part of these financial statements.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

1 Summary of Significant Accounting Policies

1(e) Leases

At inception of a contract, the National Office assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The National Office has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The National Office has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Right-of-use Asset

At the lease commencement, the National Office recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the National Office believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

Lease Liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the National Office's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the National Office's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The National Office has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The National Office recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

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For the Year Ended 30 June 2020

1 Summary of Significant Accounting Policies

1(f) Revenue and other income

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the National Office expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the National Office have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

When the National Office received operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the National Office:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the National Office:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

1 Summary of Significant Accounting Policies

1(f) Revenue and other income

If a contract liability is recognised as a related amount above, the National Office recognises income in profit or loss when or as it satisfies its obligations under the contract.

The key changes to the National Office's accounting policies and the impact on these financial statements from applying AASB 15 and AASB 1058 are described below.

Capitation fees

Where the National Office's arrangement with a branch or another reporting unit meets the criteria to be a contract with a customer, the National Office recognises the capitation fees promised under that arrangement when or as it transfers the services as part of its sufficiently specific promise to the branch and other reporting unit.

In circumstances where the criteria for a contract with a customer are not met, the National Office will recognise capitation fees as income upon receipt (as specified in the income recognition policy).

Government grant

Government grants are not recognised until there is reasonable assurance that the National Office will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in profit or loss on a systematic basis over the periods in which the National Office recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the National Office should purchase, construct otherwise acquire non-current assets are recognised as deferred revenue in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the National Office with no future related costs are recognised in profit or loss in the period in which they become receivable.

Interest income

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

Other revenue

Other revenue is recognised when the right to receive the revenue has been established.

All revenue stated is net of the amounts 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.

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For the Year Ended 30 June 2020

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.

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For the Year Ended 30 June 2020

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:

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

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For the Year Ended 30 June 2020

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.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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 2020, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the National Office

Impact on adoption of AASB 15 Revenue from Contracts with Customers (AASB 15) and AASB 1058 Income of Not-for-Profit Entities (AASB 1058)

AASB 15 Revenue from Contracts with Customers supersedes AASB 111 Construction Contracts, AASB 118 Revenue and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with its customers.

AASB 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer. AASB 15 also includes implementation guidance to assist not-for-profit entities to determine whether particular transactions, or components thereof, are contracts with customers. If a transaction is outside the scope of AASB 15, the recognition and measurement of income arising from the transaction may instead be specified by another Standard, for example AASB 1058 Income of Not-for-Profit Entities.

AASB 1058 replaces the income recognition requirements in AASB 1004 Contributions that had previously applied to the National Office. AASB 1058 provides a more comprehensive model for accounting for income of not-for-profit entities and specifies that:

- the timing of revenue or income recognition will depend on whether a performance obligation is identified or a liability is recognised;
- not-for-profit lessees can elect to recognise assets, including leases provided at significantly less than fair value, at their fair value; and
- all not-for-profit entities can elect to recognise volunteer services at fair value if the fair value of those services can be reliably measured.

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ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2020

1 Summary of Significant Accounting Policies

1(s) Adoption of new and revised accounting standards

(i) Adoption of new Australian Accounting Standards requirements

The National Office adopted AASB 15 and AASB 1058 using the modified retrospective method of adoption, with the date of initial application of 1 July 2019. The National Office has not made any adjustment to opening retained earnings at the date of initial application, i.e., 1 July 2019. Consequently, the comparative information presented has not been restated and continues to be reported under the previous standards on revenue and income recognition.

The adoption of AASB 15 and AASB 1058 did not have a material impact on the National Office's financial statements

Impact on adoption of AASB 16 Leases

AASB 16 Leases supersedes AASB 117 Leases, Interpretation 4 Determining whether an Arrangement contains a Lease, Interpretation 115 Operating Leases—Incentives and Interpretation 127 Evaluating the Substance of Transactions Involving the Legal Form of a Lease. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet.

Lessor accounting under AASB 16 is substantially unchanged from AASB 117. Lessors will continue to classify leases as either operating or finance leases using similar principles as in AASB 117. Therefore, AASB 16 does not have an impact for leases where the National Office is the lessor.

The National Office does not have lease contracts, hence the change in accounting policy has no impact on the National Office.

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Revenue and Other Income

2(a) Capitation fees from branches

	2020	2019
	\$	\$
Queensland Together Branch	891,342	831,858
QLD (Services & Northern Administrative) Branch	345,857	334,667
NSW United Services Branch	904,025	893,046
NSW & ACT (Services) Branch	387,375	358,243
VIC & TAS Authorities & Services Branch	618,342	602,962
VIC Private Sector Branch	131,250	128,124
SA & NT Branch	152,089	154,097
WA Branch	174,534	151,293
Taxation Officers' Branch	25,303	24,069
	<u>3,630,117</u>	<u>3,478,358</u>

2(b) Levies

National Airlines Industry Division

Queensland Together Branch	4,477	4,477
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	1,564
WA Branch	2,873	2,873
	<u>43,483</u>	<u>43,483</u>

2(c) Investment revenue

Bank interest	39,519	62,497
Property rentals - ACT property	66,239	61,488
Property rent - Taxation Officers' Branch	7,571	7,058
Trust distribution - ACTU	16,705	13,145
	<u>130,034</u>	<u>144,188</u>

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Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Revenue and Other Income

2(d) Campaign contribution - ACTU

	2020	2019
	\$	\$
QLD (Services & Northern Administrative) Branch	-	-
NSW & ACT (Services) Branch	-	37,754
WA Branch	-	-
VIC & TAS Authorities & Services Branch	-	66,020
NSW United Services Branch	-	153,846
VIC Private Sector Branch	-	14,366
SA & NT Branch	-	34,457
Queensland Together Branch	-	175,242
Taxation Officers' Branch	-	5,275
	<u>-</u>	<u>468,959</u>

In the financial year 2019, the National office invoiced the Taxation Officers' Branch for campaign contribution to ACTU. However this amount was disputed, resulting in a provision for doubtful debt being raised in that year. This matter was resolved in the financial year 2020 and this invoice was written off as disclosed in note 5.

2(e) Other revenue

Board representation fees	189,411	101,675
Sale of promotional goods	696	629
Gain/(loss) on sale of fixed assets	31,017	14,971
Revenue from recovery of wages activity	-	-
Grants and donations	-	-
Membership subscription	-	-
Conference sponsorship and other income	65,000	46,767
	<u>286,124</u>	<u>164,042</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Expenses

3(a) Employee benefits

	2020	2019
	\$	\$
 Holders of office:		
Salaries and wages	376,499	409,991
Employer superannuation	69,025	74,331
Leave entitlement	72,403	72,398
Separations and redundancies	-	-
Other employee expenses	-	-
	<u>517,927</u>	<u>556,720</u>
 Other employees:		
Salaries and wages	1,150,997	979,489
Superannuation	202,147	179,443
Leave entitlement	159,512	148,328
Separations and redundancies	-	139,047
Payroll tax and workcover	37,836	111,504
Other employee expenses	3,249	2,815
	<u>1,553,741</u>	<u>1,560,626</u>
Total employee benefits	<u>2,071,668</u>	<u>2,117,346</u>

3(b) Office and administration

Utilities	85,600	72,549
Insurance expense	34,536	31,926
Meeting and conference	15,141	194,990
Rent of Sydney office - United Services Union	29,750	29,750
Motor vehicle	7,328	6,145
Telephone and teleconferencing	31,195	39,422
Office expenses	39,863	30,402
Repair and maintenance	17,663	15,052
Employment related expenses	37,189	43,488
Travel expenses	98,076	66,568
Doubtful debt expense	-	5,275
Other expenses	233,300	191,228
Fees/allowances - meetings and conferences	-	-
Consideration to employers for payroll deductions	-	-
Capitation fees	-	-
Penalties - via RO Act or RO Regulations	-	-
	<u>629,641</u>	<u>726,795</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Expenses

3(c) National Airlines Division expenses

	2020	2019
	\$	\$
National Airlines Division expenses	64,825	3,000

ASU state branches contributes a levy for members employed or engaged in the Airlines industry to National Airlines Division Council. The levies collected as disclosed in note 2(b) is used exclusively for the purposes of the National Airlines Industry Division and is reported as National Airlines Division expenses. National Airlines Division expenses is not a levy paid by the National Office.

No levies were paid by the National office during this financial year (2019: Nil).

3(d) Depreciation and amortisation

Depreciation

Building	19,984	19,984
Motor vehicles	29,401	30,604
Furniture, equipment and library	93,050	94,805
	<u>142,435</u>	<u>145,392</u>

3(e) Affiliation fees

Australian Council of Trade Unions	695,525	678,596
Public Services International	45,854	92,413
Union Network International	12,679	16,675
International Transport Workers Federation	15,545	14,842
APHEDA - Union Aid Abroad	4,378	4,262
Australasian Railway Association	-	1,000
Australian Council of Social Services	-	386
EE-OZ Training Standards	91	91
Australian Fair Trade and Investment Network	-	5,764
Trade Unions for Energy Democracy	-	5,500
First Nations Workers Alliance	-	500
	<u>774,072</u>	<u>820,029</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Expenses

3(f) Donations and grants

	2020	2019
	\$	\$
Donations		
Total paid that were \$1,000 or less	604	1,510
Total paid that exceeded \$1,000	5,653	505,023
Total donations	6,257	506,533
Grants		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Total grants	-	-
Total grants and donations	6,257	506,533

3(g) Legal costs

Litigations	-	-
Other matters	49,223	50,364
	49,223	50,364

3(h) Auditor's remuneration

Accounts and financial statement audit	13,300	14,876
Other services	9,779	6,000
	23,079	20,876

3(i) Write-down and impairment of assets

Asset write-downs and impairments of:		
Unlisted shares in AFI Pte Ltd	41,334	-
Total write-down and impairment of assets	41,334	-

4 Cash and Cash Equivalents

Cash on hand	2	379
Cash at bank	2,230,018	1,389,497
	2,230,020	1,389,876

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Notes to the Financial Statements

For the Year Ended 30 June 2020

5 Trade and Other Receivables

	2020	2019
	\$	\$
Current receivable from branches:		
NSW & ACT (Services) Branch	8,082	1,205
VIC & TAS Authorities & Services Branch	-	6,104
VIC Private Sector Branch	2,844	5,439
SA & NT Branch	43,104	43,262
Taxation Officers' Branch	11,605	18,437
Total current receivables from branches	<u>65,635</u>	<u>74,447</u>
Less provision for doubtful debt:		
Taxation Officers' Branch	-	(5,802)
Total provision for doubtful debts from other reporting units	<u>-</u>	<u>(5,802)</u>
Other current receivables:		
Other debtors	137,589	17,299
Total other current receivables	<u>137,589</u>	<u>17,299</u>
Total current trade and other receivables	<u>203,224</u>	<u>85,944</u>

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	5,802	-
Provision for expected credit losses	-	5,802
Bad debts written off	(5,802)	-
Balance at end of the year	<u>-</u>	<u>5,802</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2020

6 Financial assets

	2020	2019
	\$	\$
CURRENT		
Amortised cost financial assets:		
- Bank term deposit (general member funds)	1,223,000	2,033,134
<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 1.7% to 2%</p>		
NON-CURRENT		
Unlisted shares in AFI Pte Ltd at cost	41,334	41,334
Impairment of AFI investment	(41,334)	-
Unlisted units in ACTU Member Connect at cost	38,919	38,919
Total non-current financial assets	<u>38,919</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.

ACTU Member Connect is a trust established to provide benefits to union members with National Office holding 120,790 units (2019: 120,790) or 6.3%. The net asset value of the trust for the financial year ended 30 June 2020 was \$702,597, which equates to a value for the National office of \$43,912.

7 Other current assets

CURRENT		
Prepayments	14,117	37,295
Accrued interest	10,914	30,505
	<u>25,031</u>	<u>67,800</u>

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Notes to the Financial Statements

For the Year Ended 30 June 2020

8 Property, plant and equipment

	2020	2019
	\$	\$
LAND AND BUILDINGS		
Freehold land		
116-124 Queensberry Street Carlton at cost	332,784	332,784
Total Land	332,784	332,784
Buildings		
116-124 Queensberry Street Carlton at cost	799,350	799,350
Accumulated depreciation	(632,945)	(612,961)
Total buildings	166,405	186,389
Total land and buildings	499,189	519,173
PLANT AND EQUIPMENT		
Furniture and equipment		
At cost	1,007,919	1,066,255
Accumulated depreciation	(656,615)	(635,184)
Total furniture, fixtures and fittings	351,304	431,071
Motor vehicles		
At cost	109,636	132,951
Accumulated depreciation	(49,079)	(62,726)
Total motor vehicles	60,557	70,225
Total plant and equipment	411,861	501,296
Total property, plant and equipment	911,050	1,020,469

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).

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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
	\$	\$	\$	\$	\$
Year ended 30 June 2020					
Balance at the beginning of year	332,784	186,389	431,071	70,225	1,020,469
Additions	-	-	13,283	30,216	43,499
Disposals	-	-	-	(10,483)	(10,483)
Depreciation expense	-	(19,984)	(93,050)	(29,401)	(142,435)
Balance at the end of the year	332,784	166,405	351,304	60,557	911,050

	Land	Buildings	Furniture and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
Year ended 30 June 2019					
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)
Balance at the end of the year	332,784	186,389	431,071	70,225	1,020,469

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Notes to the Financial Statements

For the Year Ended 30 June 2020

9 Investment Property

	2020	2019
	\$	\$
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	141,414	436,398
ATO receivable	79,316	(9,716)
Consideration payable to employers for payroll deductions	-	-
Legal fees payable - litigation	-	-
Legal fees payable - other legal matters	16,528	16,350
	<u>237,258</u>	<u>443,032</u>
Payable to branches and related parties		
QLD (Services & Northern Administrative) Branch	-	6,387
VIC & TAS Authorities & Services Branch	68,960	83,343
VIC Private Sector Branch	772	343
Queensland Together Branch	1,650	860
NSW United Services Branch	48,721	-
	<u>120,103</u>	<u>90,933</u>
Total trade and other payables	<u>357,361</u>	<u>533,965</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.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

11 Employee Benefits

	2020	2019
	\$	\$
Office holders:		
Annual leave	99,820	92,025
Long service leave	215,180	369,545
Separations and redundancies	-	-
Other	-	-
	<u>315,000</u>	<u>461,570</u>
Employees other than office holders:		
Annual leave	166,393	131,263
Long service leave	372,465	327,796
Separations and redundancies	-	-
Other	-	-
	<u>538,858</u>	<u>459,059</u>
Total employee provisions	<u>853,858</u>	<u>920,629</u>
Analysis of total provisions		
Current	837,641	913,189
Non-current	16,217	7,440
Total employee provision	<u>853,858</u>	<u>920,629</u>

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.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

12 Capital and Leasing Commitments

12(a) Hire purchase & lease commitments

No hire purchase or 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) 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(c) 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.

	2020	2019
	\$	\$
Within one year	80,059	77,386
Later than 1 year but less than 5 years	6,065	86,123
Later than 5 years	-	-
Minimum future lease rentals	86,124	163,509

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.

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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

As a result of the evolving nature of the COVID-19 outbreak and the rapidly evolving government policies of restrictive measures put in place to contain it, as at the date of these financial statements, the National Office is not in a position to reasonably estimate the financial effects of the COVID-19 outbreak on the future financial performance and financial position of the National Office. Other than the current disclosures, there has not been any other matter or circumstance occurring subsequent to the end of the financial year that has 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 subsequent financial periods.

The National Executive is not aware of any significant event since the end of the reporting period

16 Other specific disclosures - funds

	2020	2019
	\$	\$
Compulsory levy/voluntary contribution fund - if invested in assets	-	-
Other fund required by rules	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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:

	2020	2019
	\$	\$
Surplus/(Deficit) for the year	182,692	(178,654)
Non-cash flows in result:		
- depreciation	142,435	145,393
- impairment of receivables	-	5,275
- net loss/(gain) on disposal of property, plant and equipment	(31,017)	(14,971)
- unrealised (gains)/losses on investments	41,334	-
Changes in assets and liabilities		
- (increase)/decrease in trade and other receivables	(74,512)	239,154
- (increase)/decrease in inventories	14,451	921
- increase/(decrease) in trade and other payables	(176,603)	(70,994)
- increase/(decrease) in provisions	(66,771)	45,999
Cashflow from operations	<u>32,009</u>	<u>172,123</u>

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Notes to the Financial Statements

For the Year Ended 30 June 2020

18 Cash Flow Information

18(b) Other cash flow information

	2020	2019
	\$	\$
Cash flow from branches		
Queensland Together Branch	992,369	1,123,253
QLD (Services & Northern Administrative) Branch	394,218	382,615
NSW United Services Branch	1,000,190	1,155,838
NSW & ACT (Services) Branch	457,003	460,171
VIC & TAS Authorities & Services Branch	1,150,099	1,457,297
VIC Private Sector Branch	252,751	261,053
SA & NT Branch	184,956	174,854
WA Branch	201,211	179,662
Taxation Officers' Branch	42,574	41,166
	<u>4,675,371</u>	<u>5,235,909</u>
Cash outflow to branches		
Queensland Together Branch	2,660	1,200
QLD (Services & Northern Administrative) Branch	15,446	10,586
NSW United Services Branch	43,010	45,170
NSW & ACT (Services) Branch	10,843	11,088
VIC & TAS Authorities & Services Branch	176,241	99,645
VIC Private Sector Branch	4,927	3,514
SA & NT Branch	43,964	241,261
WA Branch	9,454	7,070
Taxation Officers' Branch	1,788	670
	<u>308,333</u>	<u>420,204</u>

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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
	%	\$	\$	\$	\$	%
30 June 2020						
Cash on hand	-	-	-	-	2	2
Cash at bank	0.1	2,230,018	-	-	-	2,230,018
Fixed term deposit	1.8	-	1,223,000	-	-	1,223,000
Trade and other receivables	-	-	-	-	203,224	203,224
Total financial assets		2,230,018	1,223,000	-	203,226	3,656,244
Less financial liabilities						
Trade and other payables	-	-	-	-	(357,361)	(357,361)
Net financial assets		2,230,018	1,223,000	-	(154,135)	3,298,883

	Weighted Average Interest Rate	Floating Interest Rate	1 year or less to Maturity	1 to 5 years to Maturity	Non Interest Bearing	Total
	%	\$	\$	\$	\$	\$
30 June 2019						
Cash on hand	-	-	-	-	379	379
Cash at bank	1.3	1,389,876	-	-	-	1,389,876
Fixed term deposit	2.6	-	2,033,134	-	-	2,033,134
Trade and other receivables	-	-	-	-	85,944	87,484
Total financial assets		1,389,876	2,033,134	-	86,323	3,510,873
Less financial liabilities						
Trade and other payables	-	-	-	-	(534,492)	(534,492)
Net financial assets		1,389,876	2,033,134	-	(448,169)	2,976,381

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Notes to the Financial Statements

For the Year Ended 30 June 2020

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 2020

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 2020

19 Financial Risk Management

19(f) Interest rate risk

Interest rate risk sensitivity analysis

At 30 June 2020, 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:

	2020	2019
	\$	\$
Change in profit		
- Increase in interest rate +/- 1%	34,530	34,225
Change in equity		
- Increase in interest rate +/- 1%	34,530	34,225

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	420,281	461,469
Post-employment benefits	69,025	74,331
Other long term benefits	28,621	20,920
Termination benefits	-	-
	<u>517,927</u>	<u>556,720</u>

Key management personnel of National Office comprise the following 3 elected officers -

National Secretary: Robert Potter
National Secretary: David Smith (Deceased in 2019)
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 2020

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 \$189,411 (2019: \$101,675). 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.

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2020

20 Related Parties

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

	2020	2019
	\$	\$
Revenue from other reporting units and state registered union		
Capitation fees as per note 2(a)	3,630,117	3,478,358
Airline division council levy from branches as per note 2(b)	43,483	43,483
Investment income from branches note 2(d)	7,571	7,058
ACTU campaign contribution note 2(c)	-	486,959
Total revenue from other reporting units and state registered union	3,681,171	4,015,858
Reimbursements from other reporting units and state registered union		
State payroll tax reimbursements	428,050	481,972
Share of insurance premiums	73,046	46,575
Other costs recharged	106,127	80,247
Total reimbursements from other reporting units and state registered union	607,223	608,794
<i>^ Received from -</i>		
Queensland Together Branch	6,336	9,618
QLD (Services & Northern Administrative) Branch	11,667	12,274
NSW United Services Branch	1,369	-
NSW & ACT (Services) Branch	25,038	13,958
VIC & TAS Authorities & Services Branch	426,225	468,376
VIC Private Sector Branch	83,392	70,480
SA & NT Branch	15,362	3,144
WA Branch	5,556	9,184
Taxation Officers Branch	5,300	5,027
United Services Union	26,978	16,733
Total reimbursements from other reporting units and state registered union	607,223	608,794

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2020

20 Related Parties

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

	2020	2019
	\$	\$
Office and administration expenses as per note 3(b):		
QLD (Services & Northern Administrative Branch)	-	884
NSW & ACT (Services) Branch	-	1,443
VIC & TAS Authorities & Services Branch	115,551	95,202
SA & NT Branch	-	6,000
WA Branch	-	1,782
Taxation Officers Branch	-	609
United Services Union	29,750	30,887
Total office and administration expenses	145,301	136,807
Reimbursements to other reporting units and state registered union		
Queensland Together Branch	3,136	1,951
QLD (Services & Northern Administrative Branch)	8,235	12,751
NSW & ACT (Services) Branch	9,858	8,636
NSW United Services Branch	39,100	41,068
VIC & TAS Authorities & Services Branch	8,380	38,573
VIC Private Sector Branch	5,311	3,858
SA & NT Branch	39,967	233,934
WA Branch	8,595	45,450
Taxation Officers Branch	1,626	-
United Services Union	565	496
Total reimbursements to other reporting units and state registered union	124,773	386,717
Amounts owed by other reporting units and state registered union		
Current branch receivables as per note 5	65,635	74,447
Amounts owed to other reporting units and state registered union		
Current branch payables as per note 10	120,103	90,933

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2020

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 2020

22 Other information

Financial support

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 14 October, 2020 the National Executive being the committee of management of the Australian Municipal, Administrative, Clerical and 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 2020:

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.

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

Signature of designated officer: 

Name and title of designated officer: Robert Potter, National Secretary

Dated this 14th day of October 2020

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 2020, 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 2020, 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 14 day of October 2020

Registration Number: A2017/112

By your side



ASU Operating Report 2020

Period 01/07/2019 to 30/06/2020

ASU Operating Report 2020

Published 14 October, 2020 by the Australian Services Union (ASU)

INQUIRIES: All inquiries about this report should be directed to Robert Potter, ASU National Secretary, info@asu.asn.au, 03 9342 1400.

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Australian Services Union
Ground floor
116 Queensberry Street
Carlton South VICTORIA 3053

E: info@asu.asn.au

W: www.asu.asn.au

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

Operating Report

Period 01/07/19 to 30/06/2020

File14.1

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The Australian Municipal, Administrative, Clerical and Services Union (ASU) presents its report on the operation of the Union for the financial year ended **June 30th 2020**.

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 2015-2019 and won't be completed until the end of 2020. 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 2015-2020. 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, 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, Dnata Perth Airport, Air NZ, Australian Air Express.

b) **Business Equipment**

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

c) **General Administrative and Clerical**

The ASU has completed or is negotiating with the following companies: Tabcorp, Bupa, Flight Centre, Maurice Blackburn, AMWU, Spark and Cannon, FSU, Slater and Gordon, NHVR, Qantas Holidays.

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

The ASU has completed or is negotiating with the following organisations: Mission Australia, Max Solutions, Yourtown, Amnesty International, Neami and Vision Australia.

1.3 Submissions to Government Inquiries and the Productivity Commission

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

ASU Submission - Inquiry into the Fair Work (Registered Organisations) Amendment (Ensuring Integrity) Bill 2019	29 August 2019
ASU Submission - Review of Tasmania's Local Government Legislation Framework - Reform Directions Paper	19 September 2019
ASU Submission - Jobs for the Future in Regional Areas	20 September 2019
ASU Submission - NDIS Planning Joint Standing Committee on the National Disability	20 September 2019
ASU Submission - Productivity Commission Inquiry Mental Health	23 January 2020
ASU Submission - NDIS 2019-2020 pricing review	31 January 2020
ASU Submission - Retirement Income Review	3 February 2020
ASU Submission - Human Rights and Technology Discussion Paper	6 March 2020
ASU Submission - Senate Inquiry - Unlawful underpayment of employees remuneration	6 March 2020
ASU Submission – Joint Standing Committee on the NDIS inquiry into the NDIS Workforce	15 May 2020
ASU Submission - Select Committee on COVID-19	4 June 2020

1.4 National Campaigns

a) **Stand Up for Super**

In November 2019 the ASU launched the Stand Up for Super campaign, together with the ANMF and SDA. The campaign calls for better retirement outcomes for women, in particular: the \$450 minimum threshold to be removed; super to be paid on every dollar earned including parental leave; and the federal government to keep to the legislated increase to the super contribution guarantee to 12%.

Campaign activities have included two lobbying trips to Canberra with members together with ANMF and SDA officials and members; significant media coverage; online/digital engagement with members and the broader community; a submission to the Retirement Income Review; Engagement with other stakeholders including the ACTU, Industry Super Australia, the Australian Institute of Superannuation Trustees, Per Capita, McKell and others; and participation in the ACTU superannuation survey for the Retirement Income Review.

b) **Save Equal Pay**

The ASU launched the Save Equal Pay Campaign in October 2019. The campaign aims to achieve continued wage rises for social and community services workers, and prevent attacks on the SCHADS Award and SACS wages and conditions prior to the end of the implementation period of the Equal Remuneration Order in December 2020. ASU branches and members have been undertaking workplace meetings and running campaign actions such as rallies, political lobbying, member selfies, online actions, and have won media attention on the issue. The ASU has also launched a new website and petition at: www.saveequalpay.com.

c) **ASU Career Launchpad**

The ASU Career Launchpad was launched in October 2017 to provide online professional development to ASU members around the country.

The ASU Career Launchpad program involves a live webinar course program, short videos training courses and recorded webinars available to members on-demand, and a customised ASU Career Launchpad database, learning management system and website.

From July 2019 to June 2020, the ASU Career Launchpad ran 39 live webinar courses with 5,899 member registrations and 2,601 attendees. In that period there were also 3,214 members register for a video course available on-demand. 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 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.

d) **Stop the Ensuring Integrity Bill**

The ASU campaigned strongly against the Morrison Government's anti-union Ensuring Integrity Bill following its reintroduction into Parliament after the 2019 election, and until the Bill's defeat in the second last sitting week of 2019. The Bill was defeated after intense lobbying and action by union members and officials, particularly by ASU members. ASU campaign activity included political lobbying, giving evidence at the Senate Inquiry Hearing; and a significant social media campaign driven by members.

e) **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. ASU branches continue to negotiate this type of paid leave to hundreds of agreements covering hundreds and thousands of employees across Australia.

f) **Other Community & Disability Services Campaigns**

We have also worked on various campaigns to improve working conditions in the community and disability services sectors, including:

- Improving job security and career pathways for NDIS workers;
- Introducing a portable training entitlement for NDIS workers; and
- Bringing forward the timing of the award pay increase payable to Employment Services workers.

g) **Aviation Campaigns: Keep Australia Flying & AviationKeeper**

COVID-19 has had a devastating impact on ASU members who work for airlines. The ASU has run several major campaigns since March 2020.

The ASU has tied these campaigns together under the banner of "Keep Australia Flying". The demands of the campaign to date have been:

- Back Australian aviation workers in the COVID-19 recovery;
- Pay JobKeeper to Dnata and overseas airlines workers;
- Provide Government support to Keep Virgin Flying; and
- We need AviationKeeper Now!

ASU activity for these campaigns has included: a national day of action; a virtual rally; online and digital actions including launching a campaign website www.aviationkeeper.com and petition which has almost 7000 signatures; full page ads in the Financial Review and the Australian; targeted digital ads on Facebook and news sites; television ads on Sky; online mass meetings with members, the ACTU and other unions; numerous press conferences and media mentions.

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

Throughout 2019-20 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 and rollout to all branches;
- Analysis of member and industry demographic profiles to develop customised member journeys; and
- The creation of a suite of new member communications and recruitment materials.

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

The union's growth and campaign work is managed by ASU Assistant National Secretary Linda White. Throughout 2019-20 the growth and campaign work has included:

- Coordination of whole of union campaigns, including Stand Up for Super and Stop the Ensuring Integrity Bill;
- Coordination of ASU Industry Campaigning including Save Equal Pay, Keep Australia Flying 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; and
- Running regular National ASU Communications Officers meetings for branch officials across the country, and National Youth Network meetings.

j) **ASU Local Government Glyphosate Project Group (Round-Up)**

There is international controversy surrounding the impact of the weed killer Round-Up on humans and the environment. Local Governments around the country use Round-Up in their maintenance of local parks, waterways etc. The ASU is concerned for the health and safety of its members. Therefore it has set up this National group with its Branches in 2019 to better understand the effects of glyphosate and to lobby for a Glyphosate Register for each Council. The campaign will be a long term project as we monitor the science and engage with the Councils around the country.

k) **Energy Industry -"Just Transition" Campaign**

This campaign launched in 2015-16 is also a long term project with the transition from fossil fuels to renewables being a decade long project. The ASU has already been heavily involved with the closure of the Port Augusta Power Station and the Leigh Creek mine in South Australia in 2016 and the Hazelwood Power Station in the LaTrobe Valley in 2017.

The ASU has also through its campaigning convinced the ACTU and the ALP to adopt Just Transition policies and establish a National Just Transition Authority. Thousands of ASU member jobs are affected by this historic shift away from fossil fuels and the ASU wants to be at the forefront of events so we can protect and/or transition jobs in the industry.

To this end the ASU engages in many forums to keep abreast of industry changes and to protect the livelihoods of members and their communities. For instance, in 2019 the ASU participated in the Australia-German Energy Symposium in Melbourne. This international conference looked at many technical innovations and changes in the industry and spent a considerable amount of time on transition implications for the Australian and German Energy sectors.

l) 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
24/09/2019	Taxation Officers' Branch – rule 35(a)(ii) GENERAL MEETINGS OF THE BRANCH correct the inconsistency between the Branch rule and the requirements of s266 FW(RO) Act.	R2019/120
02/03/2020	NSW US Branch rule changes entire rules	R2020/25
18/05/2020	National Rules 3, 7, 8, 16, 17, 35, 37, 40, 42A and 53 re abolish Second Assistant National Secretary and amend Meeting Rules in relation to the conduct of certain National and Branch meetings arising out of a critical event such as the COVID-19 pandemic	R2020/58

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

- Disclosure, Financial Training Audit and Financial Reporting (updated July 2019)
- Financial Management & Administration (updated July 2019)
- Information Technology User (updated November 2019)
- Privacy (updated November 2019)
- Procurement and Asset Management (updated November 2019)
- Travel (updated November 2019)
- Motor Vehicle (updated March 2020)
- National Office Whistleblower (updated March 2020)

b) **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.

An objection against a s158 application by the AMIEU (D2019/12) was settled by written undertakings excluding the ASU's coverage of clerical and administrative employees in the meat industry.

Applications by the enterprise based CSR & Holcim Staff Association to vary their name (D2019/3) and eligibility rules (D2019/4) were settled by written undertakings protecting the ASU's coverage of clerical and administrative employees generally and restricting the applicant's coverage to the amended agreed definition of the 'enterprise'.

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

ASU annual compliance report for the period 1 April 2019 to 31 March 2020, has been submitted, assessed by the Workplace Gender Equality Agency (WGEA) and found to be compliant with Workplace Gender Equality Act 2012 (the Act).

d) **Union Governance and Right of Entry Permit training**

As required under the Fair Work (Registered Organisations) Act 2009 the National Office conducts and coordinates the processing of Union Governance and Right of Entry Permit training for the majority of ASU Branch staff and all National Office staff.

2. Operating Result

The operating result of the Union for the year ended 30th June 2020 was a surplus of \$182,692 [deficit 2019: \$178,654]. No provision for tax was necessary as the union 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
Robert Potter	CARE Super Pty Ltd	CareSuper	Director	Current
Tony Cavanagh	CARE Super Pty Ltd	CareSuper	Director	Current
Keith Harvey	CARE Super Pty Ltd	CareSuper	Director	Current
David Smith	HEST Australia Ltd	HESTA	Director	1/7/19-22/11/19
Emeline Gaske	HEST Australia Ltd	HESTA	Director	12/2/20-Current
Jennifer Thomas	ESI Financial Services	Energy Super	Director	Current
Jennifer Thomas	ESIS(QLD) Ltd	Energy Super	Director	Current
Imogen Sturni	Legal Super Pty Ltd	Legal Super Pty Ltd	Director	Current
Linda White	Statewide Super	Statewide Super	Director	Current
Lisa Darmanin	Vision Super	Vision Super	Deputy Chair	Current

6. **Officers & employees who are directors of a company or members of a board as at 30/06/2020.**

[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]
Paul O'Neill National President	Standards Australia – Committee EL-052, Electrical Energy Networks, Construction & Operation	Advisory	Standards Australia Working Group
Jennifer Thomas National Vice President	Jobs QLD Board	QCU	QCU Delegates
	Council member	Qld Government Ministerial Housing Council	
	QCU Vice President, Executive and Management committee member	QCU	QCU Delegates
	Australian Labor Party Electoral College (QLD Branch)	ALP QLD Branch	
	Energy Skills Advisory Committee for the Just Transition Group	QLD Government	
Robert Potter National Secretary	Australian Industry and Skills Committee Sport & Recreation Industry Reference Committee	Skills/Training Council	ASU
	E-Oz Energy Skills Australia, Director Board Member	Skills/Training Council	David Smith

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
	ACTU Executive	National Unions' peak organisation	ASU
	ACTU Education Inc. Committee of Management Member	National Unions' peak organisation	David Smith
	ACTU Compliance and Enforcement Reference Group, advising the Government's IR Working Group on Compliance and Enforcement	National Unions' peak organisation	ASU
Linda White Assistant National Secretary	ACTU Executive	National Unions' peak organisation	ASU Affirmative Action Nominee
	Australian Labor Party National Executive Member and National Executive Committee, Member	Political Party	ALP National Executive
	Chifley Research Centre, Chairperson and Director	Advisory	Chifley Research Board and ALP National Executive
	Australian Centre for the Moving Image, Board Member	Arts	Victorian Minister for the Arts
	Australian Labor party - Victorian Branch - Finance Risk and Audit Committee	Political Party	ALP Victorian Branch Administrative committee
	Melbourne Cricket Ground Trust	Advisory	Victorian Minister for Sport
	Portable Long Service Benefits Governing Board, Member	Advisory	Victorian Minister for Industrial Relations
John Nucifora National Office	ACTU OH&S Workers Compensation Committee, ASU Rep	National Unions' peak organisation	ACTU
	E-Oz Energy Skills Australia, alternate Director Board Member	Skills/Training Council	Robert Potter
Joanne Knight National Office	Australian Industry and Skills Committee Tourism, Travel and Hospitality Industry Reference Committee	Skills/Training Council	ASU
Matt Norrey VIC PS	Australian Industry and Skill Committee Aviation Industry Reference Committee	Skills/Training Council	ASU
Sarah Haar	Australian Industry	ASU	

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
VIC PS	and Skill Committee Business Services Industry Reference Committee		
Lisa Darmanin VIC & TAS A&S	Victorian Government Home care for older Victorians Roundtable	Advisory	Victorian Government
	Equal Workplace Advisory Committee	Advisory	Victorian Government
Barry Gough VIC & TAS A&S	Geelong Trades & Labour Council	Advisory	ASU
	Cooperative Power	Advisory	ASU
Natalie Lang 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
Angus McFarland NSW & ACT (Services)	NSW Labor Social Justice & Legal Affairs Policy Committee	Political party	Conference delegates
	NSW Left Executive	Political party	ASU
Helen Westwood NSW & ACT (Services)	Australian Industry and Skills Committee Client Services Industry Reference Committee	Skills/Training Council	ASU
	Australian Industry and Skills Committee Community Sector and Development Industry Reference Committee	Skills/Training Council	ASU
	Australian Industry and Skills Committee Direct Client Care and Support Industry Reference Committee	Skills/Training Council	ASU
Jan Primrose NSW & ACT (Services)	Australian Industry and Skills Committee Disability Support Industry Reference Committee	Skills/Training Council	ASU
Graeme Kelly 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

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
	President, Bundeena Community and Services Club	RSL	Election by Members
	ALP National Executive	Political party	ALP National Executive
Clare Raffan NSW US	Correctional Industries Consultative Council Proxy Member	Advisory	Unions NSW
	Councilor City of Canterbury Bankstown	Advisory	Council
	South Sydney Regional Organisation of Councils delegate	Advisory	Council
	NSW Department of Planning and Environment Sydney South Planning Panel alternate delegate	Advisory	Council
Sue Kealy NSW US	Australian Industry and Skills Committee Children's Education and Care Industry Reference Committee	Skills/Training Council	ASU
David Scott NSW US	Australian Industry and Skills Committee Water Industry Reference Committee	Skills/Training Council	ASU
Luke Hutchins NSW US	Australian Industry and Skills Committee Local Government Industry Reference Committee	Skills/Training Council	ASU
Alex Scott QLD Together	QCU Management Committee	Queensland Unions' peak organisation	QCU Delegates
Vivienne Doogan QLD Together	Member of QLD Council of Unions Executive	Queensland Unions' peak organisation	Union
Kate Flanders 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
	Australian Industry and Skills Committee Culture and Related Industries Industry Reference Committee	ASU	ASU
Neil Henderson QLD (S&NA)	Labor Holding P/L Shareholder/member	Political party	ALP Admin
	Labor Resources P/L	Political party	ALP Admin

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
	Shareholder/member		
	Labor Enterprises P/L Shareholder/member	Political party	ALP Admin
Lynette Henson QLD (S&NA)	QCU – Townsville Executive	Queensland Unions' peak organisation	QCU Delegates
Michelle Robertson QLD (S&NA)	Health & Community Services - Workforce Council, Chair	Advisory	QCU
Ben Jones QLD (S&NA)	Australian Industry and Skills Committee Local Government Industry Reference Committee	Skills/Training Council	ASU
Abbie Spencer 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
Scott Cowen 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 PLUS	Advisory	Membership of PLUS
	Deputy member SA Unions	SA Unions' peak organisation	ASU SA/NT Branch
	Board Member of the Electricity Industry Superannuation Scheme - SA t/a ElectricSuper Corporate Governance Committee	Advisory	SA Unions
Keith Harvey	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 under sec. 244 of the RAO Schedule was 128,430 [2019:123,334].

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 including both full-time and part-time employees measured on a full-time equivalent basis was 14.

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	01/07/19	24/07/19
Paul O'Neill	National President	24/07/19	30/06/20
Jennifer Thomas	National Vice President	01/07/19	30/06/20
David Smith	National Secretary	01/07/19	22/11/19
Robert Potter	Assistant National Secretary	01/07/19	11/03/20
Robert Potter	National Secretary	11/03/20	30/06/20
Linda White	Assistant National Secretary	01/07/19	30/06/20
Alex Scott	National Executive Representative	01/07/19	30/06/20
Vivienne Doogan	National Executive Representative	01/07/19	30/06/20
Kate Flanders	National Executive Representative	01/07/19	30/06/20
Natalie Lang	National Executive Representative	01/07/19	30/06/20
Judith Wright	National Executive Representative	01/07/19	30/06/20
Angus McFarland	National Executive Representative	01/07/19	30/06/20
Graeme Kelly	National Executive Representative	01/07/19	30/06/20
Glen McAtear	National Executive Representative	01/07/19	30/06/20
Clare Raffan	National Executive Representative	01/07/19	30/06/20
Neil Henderson	National Executive Representative	01/07/19	30/06/20
Lynette Henson	National Executive Representative	01/07/19	30/06/20
Abbie Spencer	National Executive Representative	01/07/19	30/06/20
Scott Cowen	National Executive Representative	01/07/19	30/06/20
Jeff Lapidos	National Executive Representative	01/07/19	30/06/20
Ancel Greenwood	National Executive Representative	01/07/19	30/06/20
Lisa Darmanin	National Executive Representative	01/07/19	30/06/20
Billy King	National Executive Representative	01/07/19	30/06/20
Barry Gough	National Executive Representative	01/07/19	30/06/20
Matt Norrey	National Executive Representative	01/07/19	30/06/20
Imogen Sturni	National Executive Representative	01/07/19	30/06/20
Wayne Wood	National Executive Representative	01/07/19	30/06/20
Paul O'Neill	National Executive Representative	01/07/19	24/07/19



Signature of designated officer:

Name and title of designated officer: **Robert Potter**
National Secretary
Australian Municipal, Administrative and Clerical Services Union

Dated: 14 October, 2020

ASU directory

ASU National Office



Melbourne & Sydney Office

All correspondence to Melbourne Office:

Ground Floor
116 Queensberry Street
Carlton South VIC 3053
T: (03) 9342 1400
E: info@asu.asn.au
W: www.asu.asn.au

Robert Potter, National Secretary

Linda White, 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
PO Box 3347
South Brisbane QLD 4101
T: (07) 3844 5300

E: general@theservicesunion.com.au

W: www.theservicesunion.com.au

Neil Henderson, Branch
Secretary

Queensland Together Branch



State registered entity:
Together Queensland,
Industrial Union of Employees

Level 6, 22 Cordelia Street
South Brisbane QLD 4101
PO Box 3272
South Brisbane BC QLD 4101
T: 1800 177 244

E: members@together.org.au
W: 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

Level 7, 321 Pitt Street
Sydney NSW 2000

T: (02) 9265 8211
T: 1300 136 604 Support Team
E: united@usu.org.au
W: www.usu.org.au

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

PO Box 1865
Strawberry Hills NSW 2012

T: (02) 9310 4000
T: 1300 784 278
E: membership@asu.org.au
W: www.asumembers.org.au

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
Level 1/38 Woods Street
Darwin NT 0800

T: (08) 8363 1322
E: union@asu-sant.asn.au
W: www.asu-sant.asn.au

Abbie Spencer, Branch
Secretary

Taxation Officers' Branch



Operates nationally

Ground Floor
116 Queensberry Street
Carlton South VIC 3053

T: (03) 9347 6080
E: asutax@asutax.asn.au
W: www.asutax.asn.au

Jeff Lapidos, Branch Secretary

Victorian & Tasmanian Authorities & Services Branch



Melbourne Office
116 Queensberry Street
Carlton South VIC 3053
PO Box 37
Carlton South VIC 3053
T: (03) 9342 3400



T: 1300 855 570 Member
Contact Centre

Hobart Office
265 Macquarie Street
Hobart TAS 7000

T: (03) 6224 3411
E: info@asuvictas.com.au
W: www.asuvictas.com.au

Lisa Darmanin, Branch
Secretary

Billy King, Branch Executive
President

Victorian Private Sector Branch



Level 2, 116 Queensberry St
Carlton South VIC 3053
PO Box 447
Carlton South VIC 3053
T: (03) 9342 3300

E: info@asupsvic.org
W: www.asuVIC.org

Matt Norrey, Branch Secretary

Western Australian Branch



State registered entity: Western
Australian Municipal,
Administrative, Clerical and
Services Union of Employees

102 East Parade
East Perth 6004

PO Box 8208
Perth Business Centre WA 6849

T: (08) 9427 7777
T: 1800 064 657
E: branch.secretary@asuwa.org
W: www.asuwa.org

Wayne Wood, Branch
Secretary