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By your side

Wednesday 17 November, 2021

Registered Organisations Commission
GPO Box 2983
Melbourne VIC 3001

By E-mail: regorgs@roc.gov.au

Dear Sir/Madam

Re: Australian Municipal, Administrative, Clerical and Services Union Lodgement of Financial Statements for year ended 30th June 2021 [FR2021/102] Fair Work (Registered Organisations) Act 2009 (the RO Act)

In accordance with Section 268 of the Fair Work (Registered Organisations) Act 2009, sub-sections (a), (b) and (c), attached is the Operating Report, Financial Statements and Certificate by Prescribed Designated Officer of the Australian Municipal, Administrative, Clerical and Services Union for the year ending 30th June 2021.

Yours faithfully

A handwritten signature in black ink, appearing to read "R Potter", is written over a light grey horizontal line.

Robert Potter
NATIONAL SECRETARY

Enc.

Australian Services Union – National Office

s.268 *Fair Work (Registered Organisations) Act 2009*

Certificate by prescribed designated officer¹

Certificate for the year ended 30 June 2021

I Robert Potter being the National Secretary of the Australian Services Union – National Office certify:

- that the documents lodged herewith are copies of the full report for the Australian Services Union – National Office for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on **21 October 2021**; and
- that the full report was presented to a meeting of the committee of management² of the reporting unit on **10 November 2021** in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:



Name of prescribed designated officer:

Robert Potter

Title of prescribed designated officer:

National Secretary

Dated:

23rd November 2021

¹ Regulation 162 of the *Fair Work (Registered Organisations) Regulations 2009* defines a 'prescribed designated officer' of a reporting unit for the purposes of s.268(c) as:

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

² Adjust certificate as appropriate to reflect the facts.

By your side



ASU Operating Report 2021

Period 01/07/2020 to 30/06/2021

ASU Operating Report 2021

Published 13 October 2021 by the Australian Services Union (ASU)

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

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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

File14.1

Period 01/07/20 to 30/06/2021

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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 2021**.

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) and other modern award matters, 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, Governance & Right of Entry training, rule changes and WGEA reporting;

1.1 4 yearly Award Review (2014-2021) and other modern award matters

The (4 yearly) Award Review process commenced in early 2014, continued in 2015-2021 and won't be completed until the end of 2021. The FWC Full Bench determined the 4 yearly review would comprise of Common Award issues, the review of individual modern awards and 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 2015-2021. 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 also been actively involved in a significant number of modern award cases relating to the COVID-19 pandemic. This includes supporting the ACTU claims for paid pandemic leave in the Social, Community, Home Care and Disability Services Industry Award 2010. The ASU also ran a case to secure additional compensation for disability sector employees providing services to clients infected with COVID-19. The ASU negotiated a significant temporary variation to the Clerks (Private Sector) Award 2010 to provide flexible working arrangements for employees working from home. The ASU has lodged a variation to update the Victorian Local Government Industry Award 2015 to reflect changes made to Modern Awards by the Fair Work Commission during the Four Yearly Review of Modern Awards.

The ASU has been particularly active in supporting the ACTU case for 10 days paid family and domestic violence leave in the FWC review of unpaid domestic violence leave entitlements.

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. The ASU has negotiated fewer enterprise agreements in the past year because of the COVID-19 pandemic.

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, Qantas, Virgin, Singapore Airlines, Emirates, Australian Air Express, Aerocare and Swissport.

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: Redcross Lifeblood, Slater and Gordon, Maurice Blackburn, AMWU, FSU, and AEMO.

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

The ASU has completed or is negotiating with the following organisations: Max Solutions and Amnesty International.

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 - Senate Inquiry into family, domestic and sexual violence	23 July 2020
ASU Supplementary Submission – Select Committee on COVID-19 regarding Higher Education reforms	28 July 2020
ASU Submission – Joint Standing Committee on the NDIS inquiry into the NDIS Quality and Safeguards Commission	7 August 2020
ASU Submission - ASEA draft Asbestos-Cement (AC) Water and Sewer Pipe Management Guidelines	11 August 2020
ASU submission on the exposure draft for Higher Education Support Amendment (Job-ready Graduates and Supporting Regional and Remote Students) Bill 2020	17 August 2020
ASU submission – Senate Inquiry into Higher Education Support Amendment (Job-Ready Graduates and Supporting Regional and Remote Students) Bill 2020	10 September 2020
ASU Submission - Climate Change (National Framework for Adaptation and Mitigation) Bill 2020 and Climate Change (National Framework for Adaptation and Mitigation) (Consequential and Transitional Provisions) Bill 2020 (“Climate Bills”)	26 November 2020
ASU Submission – Inquiry into the future of Australia’s aviation sector, in the context of COVID-19 and conditions post-pandemic	15 January 2021
ASU Submission - Fair Work Amendment (Supporting Australia's Jobs and Economic Recovery) Bill 2020 [Provisions]	12 February 2021
ASU Submission - Review of the Security Legislation Amendment (Critical Infrastructure) Bill 2020 and Statutory Review of the Security of Critical Infrastructure Act 2018	18 February 2021
ASU Submission - Improving Industry Engagement and Reforming Qualifications in Vocational and Education Training - 1 March 2021	1 March 2021
ASU Submission Inquiry into the Social Services Legislation Amendment (Strengthening Income Support) Bill 2021	5 March 2021
ASU Submission - Treasury Laws Amendment (Your Future, Your Super) Bill 2021	17 March 2021
ASU Submission to the Senate Select Committee on Job Security	7 April 2021
ASU Submission – National Skills Commission, Care Workforce Labour Market Study	30 June 2021

1.4 National Campaigns

a) **Stand Up for Super**

Since 2017 the ASU has been campaigning for better retirement outcomes for women. Most recently as part of the Stand Up for Super campaign, launched in 2019 together with the ANMF and SDA, the ASU has campaigned for the following: removal of the \$450 minimum threshold; super to be paid on every dollar earned including parental leave; and the federal government to honour the legislated increase of the super contribution guarantee to 12%.

The ASU campaigned strongly for changes to the Morrison Government's Your Future, Your Super Legislation. Members from South Australia and Queensland lobbied Crossbenchers and Coalition MPs for significant changes to the Your Future, Your Super Bill resulting in amendments to drop the sweeping Ministerial powers and some changes to stapling.

Sustained campaigning efforts by ASU members have delivered multiple wins in the May 2021 Federal Budget including the removal of the \$450 earning threshold and the increase of the superannuation contribution guarantee to 10% on 1 July 2021.

b) **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 2020 to June 2021, the ASU Career Launchpad ran 33 live webinar courses with 7,694 member registrations and 3,042 attendees. In that period there were also 4,800 individual members registered 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 - 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.

c) **White Collar Engagement**

The ASU has implemented a plan to grow membership of professional administrative workers. The campaign includes refreshed ASU materials directed at a professional administrative workforce, workplace organising, digital marketing and strategic disputation. The ASU has produced a series of industrial relations fact sheets for white collar workers.

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

The ASU campaign "We Won't Wait" continues as we strive to achieve at least 10 days paid family violence leave in the NES. ASU branches continue to negotiate this type of paid leave in hundreds of agreements covering hundreds and thousands of employees across Australia.

e) **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;
- Improving the DSS National Workforce Plan for the NDIS;
- Stopping fee hikes on social and community services degrees;
- Winning ERO supplementation for social and community services workers, including in homelessness services.

f) **Aviation Campaigns: Keep Australia Flying Campaign**

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;
- Provide government support to stood down Dnata and overseas airlines workers;
- Reinstate JobKeeper or implement AviationKeeper - Income support for all affected aviation industry employees regardless of their employer.

ASU activity for these campaigns has included online campaigning and lobbying of the Federal Government, including the Deputy PM, for a real wage subsidy for all members in the aviation sector after the Government announced the axing of JobKeeper and their bungling of the vaccine rollout.

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

Throughout 2020-21 the ASU has undertaken extensive research and data analysis aimed at improving the member experience and membership value, and begun building a new national database and website. This work has included:

- Building a new national membership database and member portal;
- Streamlining member benefits and the membership value proposition, including a new member discount for first aid training;
- A new website and ASU join form;
- Research and testing of new learning management systems for the professional development program, to be integrated with the new database;
- Development of new member journey and lifecycle communications;
- 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.

h) **OHS Vote Yes for Safe Work**

The ASU supported active campaigning by the union movement for key reforms to national OHS model laws resulting in WHS Ministers voting in favour of regulating mental health hazards at work, including bullying, occupational violence, sexual harassment and workload, at the State and Federal WHS Ministers meeting on 20 May 2021.

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

Throughout 2019-20 the growth and campaign work has included:

- Coordination of whole of union campaigns, including Stand Up for Super and OHS;
- Coordination of ASU Industry Campaigning including Save Equal Pay, Keep Australia Flying, SACS and NDIS campaigns;
- Coordination of national political campaigns for the union, including responding to national inquiries and performing critical research;
- 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 a new membership system, data and website projects;
- Young member and student engagement projects;
- National communications, including social media management, content, design and production; and
- Running regular National ASU Communications Officers meetings for branch officials across the country, and National Youth Network meetings.

j) **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 shifts 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.

k) **Health, Safety & Workers Compensation**

An ASU Health, Safety and Workers Compensation Committee, comprising Branch WHS representatives and coordinated by the national office, has been created and meets every two months to discuss Work Health & Safety and Workers Compensation issues and campaigns on the national agenda. The meeting also provides branches with the opportunity to exchange WHS campaign ideas traditionally run by Branches at the State level.

Recent national WHS issues and campaigns the ASU has been actively involved with include: COVID-19 updates, Boland Review of National harmonised WHS laws & Psychosocial regulation, the annual ACTU WHS Survey and Comcare reviews. The ASU also participates in the ACTU WHS & Workers Compensation Committee which meets quarterly.

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 2021 ASU Annual Return [AR2021/18] was lodged by the National Office on 30 March 2021.
- 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
01/02/2021	NSW & ACT Services Branch rule changes extended non-physical meetings to Branch Council and Industry Division Council.	R2021/12
22/03/2021	QLD Together Branch structural rule change replaced Division2 A Rules 1-56 in its entirety.	R2021/40

- vi) The ASU has been reviewing its governance policies and procedures including developing and reviewing policies as follows:
 - Training and Development Investment Fund Governance Framework (updated November 2020)
 - Subscription Refund (created November 2020)
 - Operational Risk Management (updated March 2021)

- Network Intrusion (updated March 2021)
- Disclosure, Financial Training Audit and Financial Reporting (updated July 2020)
- National Office Credit Card (updated July 2020)
- Procurement and Asset Management (updated July 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.

- **AWU (NSW) s158A Application (R2020/107)**

A settlement was reached, via written undertakings, in relation to the AWU s158A application to upload AWU NSW State union coverage into their federal eligibility rules. The comprehensive Undertakings were in relation to the work covered by Local Government, Sydney and Hunter Water corporations.

- **UWU Rule Change re SA Remand Centre/Serco (D2020/7)**

A Memorandum of Agreement was reached and signed in relation to the UWU not enrolling or otherwise seeking to cover employees who are employed at the Adelaide Remand Centre in: clerical and administrative capacities or professional social work; and who are members or who are eligible to be members of the ASU.

- **CPSU Rule Change re SA Private Prisons (D2020/5)**

A Memorandum of Agreement was reached and signed in relation to the CPSU excluding clerical and administrative employees and professional social workers from coverage in SA Private Prisons.

- **DREA Enterprise Association registration (D2020/14)**

As a result of an application by DREA to be registered as an Enterprise Association covering Della Rosa Fresh Food' Bervar employees the ASU lodged an Objection in relation to clerical/administrative workers joining the UWU and AMWU as union objectors. The application ultimately failed with clear evidence provided that the entity was directly supported financially by, and otherwise not independent of, the employer.

- **UFUA (D2020/16)**

A written undertaking has been provided by the UFUA's proposed expansion of 'fire-fighting' coverage in Tasmania, and potentially the mainland, to honour the current express exclusion in their rules for ASU (previously MEU & MOA) coverage in local government. This is sufficient for the ASU to withdraw its' objection.

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

ASU annual compliance report for the period 1 April 2020 to 31 March 2021, 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 2021 was a surplus of \$114,533 [deficit 2020: \$182,692]. 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
Emeline Gaske	HESST Australia Ltd	HESTA	Director	Current
Jennifer Thomas	ESI Financial Services	Energy Super	Director	Current
Jennifer Thomas	ESIS(QLD) Ltd	Energy Super	Director	Current
Scott Cowen	EISS (SA) Ltd	ElectricSuper	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	Chair	Current

6. Officers & employees who are directors of a company or members of a board as at 30/06/2021.

[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	

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
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
	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
Emeline Gaske Assistant National Secretary	ACTU Executive	National Unions' peak organisation	ASU National Secretary
	ACTU Growth & Campaigns Committee	National Unions' peak organisation	ACTU Executive
	UNI Apro Executive Committee	International Unions' peak organisation	ASU National Secretary
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	ASU National Secretary
	Director, Aspire Training and Consulting Ltd	Advisory	ASU [one of two members of this company]
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 VIC PS	Australian Industry and Skill Committee Business Services Industry Reference Committee	ASU	ASU
Lisa Darmanin VIC & TAS A&S	Victorian Government Home	Advisory	Victorian 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]
	care for older Victorians Roundtable		
	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
	President, Bundeena Community and Services Club	RSL	Election by Members
	ALP National Executive	Political party	ALP National Executive

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
Sharon Sewell NSW US	Unity Bank Limited	Unity Bank Limited	Nominated by Credit Union
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 Shareholder/member	Political party	ALP Admin
	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

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
	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
	Local Government Association's Research & Development Scheme Advisory Committee	Advisory	LGA
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
	Committee of Management for the Australian Labour & Employment Relations Association SA	Advisory	
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 128,696 [2020:128,430].

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 15.3.

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	
Paul O'Neill	National President	1/7/20	30/06/21
Jennifer Thomas	National Vice President	1/7/20	30/06/21
Robert Potter	National Secretary	1/7/20	30/06/21
Linda White	Assistant National Secretary	1/7/20	07/08/20
Emeline Gaske	Assistant National Secretary	12/10/20	30/06/21
Alex Scott	National Executive Representative	1/7/20	30/06/21
Vivienne Doogan	National Executive Representative	1/7/20	30/06/21
Kate Flanders	National Executive Representative	1/7/20	30/06/21
Natalie Lang	National Executive Representative	1/7/20	30/06/21
Judith Wright	National Executive Representative	1/7/20	30/06/21
Angus McFarland	National Executive Representative	1/7/20	30/06/21
Graeme Kelly	National Executive Representative	1/7/20	30/06/21
Glen McAtear	National Executive Representative	1/7/20	30/06/21
Clare Raffan	National Executive Representative	1/7/20	16/10/20
Sharon Sewell	National Executive Representative	21/10/20	30/06/21
Neil Henderson	National Executive Representative	1/7/20	30/06/21
Lynette Henson	National Executive Representative	1/7/20	30/06/21
Abbie Spencer	National Executive Representative	1/7/20	30/06/21
Scott Cowen	National Executive Representative	1/7/20	30/06/21
Jeff Lapidos	National Executive Representative	1/7/20	30/06/21
Ancel Greenwood	National Executive Representative	1/7/20	30/06/21
Lisa Darmanin	National Executive Representative	1/7/20	30/06/21
Billy King	National Executive Representative	1/7/20	30/06/21
Barry Gough	National Executive Representative	1/7/20	30/06/21
Matt Norrey	National Executive Representative	1/7/20	30/06/21
Imogen Sturni	National Executive Representative	1/7/20	30/06/21
Wayne Wood	National Executive Representative	1/7/20	30/06/21

Signature of designated officer:



Name and title of designated officer:

Robert Potter
National Secretary
Australian Municipal, Administrative, Clerical and Services Union

Dated:

13 October 2021

ASU directory

ASU National Office



Melbourne & Sydney Office

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Emeline Gaske, Assistant National Secretary

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Western Australian Branch



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Wayne Wood, Branch Secretary

Australian Services Union - National Office

ABN: 28 519 971 998

Financial Statements

For the Year Ended 30 June 2021

Australian Services Union - National Office

ABN: 28 519 971 998

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For the Year Ended 30 June 2021

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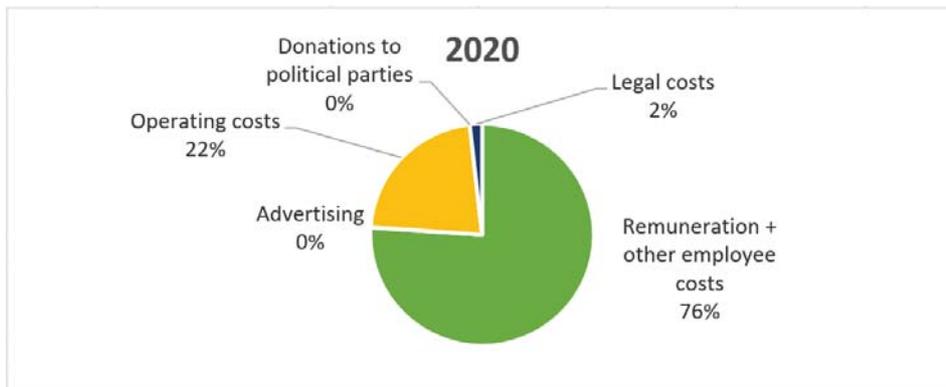
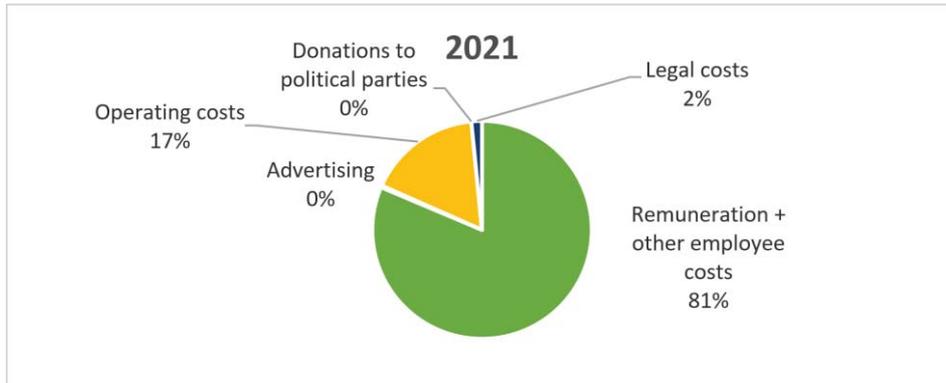
Australian Services Union – National Office

ABN: 28 519 971 998

Expenditure Report Required under Section 255(2A)

For the Year Ended 30 June 2021

The National Executive presents the expenditure report as required under subsection 255(2A) on the National Office for the year ended 30 June 2021.



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

National Secretary:

Robert Potter

Date

13 October 2021

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 2021

	Note	2021 \$	2020 \$
Revenue from contracts with customers			
Capitation fees	2(a)	3,772,397	3,630,117
Levies	2(b)	41,798	43,483
Total revenue from contracts with customers		3,814,195	3,673,600
Other income			
Investment income	2(c)	107,677	130,034
Other revenue	2(d)	193,830	286,124
Total other income		301,507	416,158
Total income		4,115,702	4,089,758
Expenses			
Employee benefits expense	3(a)	(2,398,304)	(2,071,668)
Office and administration	3(b)	(541,068)	(629,641)
National Airlines Division expenses	3(c)	(22,239)	(64,825)
Depreciation and amortisation expense	3(d)	(137,566)	(142,435)
Affiliation fees	3(e)	(749,278)	(774,072)
Grants and donations	3(f)	(5,133)	(6,257)
Legal expenses	3(g)	(47,035)	(49,223)
Auditor's remuneration	3(h)	(20,568)	(23,079)
Write-down and impairment of assets	3(i)	-	(41,334)
Total expenses		(3,921,191)	(3,802,534)
Surplus/(deficit) from operating activities		194,511	287,224
GSA training expense	14	(79,978)	(104,532)
Surplus/(deficit) for the year		114,533	182,692
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		-	-
Total comprehensive income for the year		114,533	182,692

The accompanying notes form part of these financial statements.

Australian Services Union - National Office

ABN: 28 519 971 998

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	3,236,934	2,230,020
Trade and other receivables	5	176,681	203,224
Financial assets	6	280,000	1,223,000
Other current assets	7	16,931	25,031
Non-current assets held for sale	10	364,569	-
TOTAL CURRENT ASSETS		<u>4,075,115</u>	<u>3,681,275</u>
NON-CURRENT ASSETS			
Financial assets	6	38,919	38,919
Property, plant and equipment	8	780,994	911,050
Intangible assets	9	83,770	-
Investment property	10	-	364,569
TOTAL NON-CURRENT ASSETS		<u>903,683</u>	<u>1,314,538</u>
TOTAL ASSETS		<u>4,978,798</u>	<u>4,995,813</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	382,519	357,361
Employee provisions	12	661,625	837,641
TOTAL CURRENT LIABILITIES		<u>1,044,144</u>	<u>1,195,002</u>
NON-CURRENT LIABILITIES			
Employee provisions	12	35,527	16,217
TOTAL NON-CURRENT LIABILITIES		<u>35,527</u>	<u>16,217</u>
TOTAL LIABILITIES		<u>1,079,671</u>	<u>1,211,219</u>
NET ASSETS		<u>3,899,127</u>	<u>3,784,594</u>
EQUITY			
Reserves	14	354,553	408,972
Accumulated Surplus		3,544,574	3,375,622
TOTAL EQUITY		<u>3,899,127</u>	<u>3,784,594</u>

The accompanying notes form part of these financial statements.

Australian Services Union - National Office

ABN: 28 519 971 998

Statement of Changes in Equity

For the Year Ended 30 June 2021

2021

	Accumulated Surplus	Government Skills Australia Reserves	National Airlines Industry Division Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2020	3,375,622	290,120	118,852	3,784,594
Surplus for the year	114,533	-	-	114,533
Transfers to/from reserves	54,419	(73,978)	19,559	-
Balance at 30 June 2021	3,544,574	216,142	138,411	3,899,127

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

The accompanying notes form part of these financial statements.

Australian Services Union - National Office

ABN: 28 519 971 998

Statement of Cash Flows

For the Year Ended 30 June 2021

	2021	2020
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from branches	19 4,481,891	4,675,371
Interest received	30,322	59,110
Other receipts	307,229	304,803
Payments to employees and suppliers	(4,345,357)	(4,698,942)
Payments to branches	19 (328,058)	(308,333)
Net cash provided by/(used in) operating activities	19 <u>146,027</u>	<u>32,009</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of assets	24,105	41,500
Payment for equipment and vehicles	(22,448)	(43,499)
Payment for intangibles	(83,770)	-
Redemption (placement) of term deposits	943,000	810,134
Net cash used by investing activities	<u>860,887</u>	<u>808,135</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net increase/(decrease) in cash and cash equivalents held	1,006,914	840,144
Cash and cash equivalents at beginning of year	2,230,020	1,389,876
Cash and cash equivalents at end of financial year	4 <u>3,236,934</u>	<u>2,230,020</u>

The accompanying notes form part of these financial statements.

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies

1(a) Basis of preparation

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

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

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

1(b) Comparative figures

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

1(c) Income Tax

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

1(d) Goods and services tax (GST)

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

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

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

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

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.

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

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.

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

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.

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

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 21(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) 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(k) Financial instruments

Initial recognition and measurement

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

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

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies

1(k) 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.

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies

1(k) Financial instruments

De-recognition

A financial asset is derecognised when:

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

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

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

Offsetting

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

Impairment of financial assets - *Trade receivables*

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

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

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies

1(k) 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.

1(l) 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.

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies

1(l) Property, plant and equipment

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	10%
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.

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(m) 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.

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies

1(n) Intangible Assets

Amortisation

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets from the date that they are available for use.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

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.

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 - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies

1(q) Australian Services Union branches

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.

(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.

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Revenue and Other Income

Disaggregation of revenue from contracts with customers

Disaggregation of Australian Services Union - National Office's revenue by type of arrangement is provided on the face of the Statement of Comprehensive Income. The table below also sets out a disaggregation of revenue by type of customer.

	2021	2020
	\$	\$
Types of customer		
Other reporting units - ASU branches	3,814,195	3,673,600
Total revenue from contracts with customers	3,814,195	3,673,600

Disaggregation of income for furthering activities

A disaggregation of Australian Services Union - National Office's income by type of arrangement is provided on the face of the Statement of Comprehensive Income. The table below also sets out a disaggregation of income by funding source:

Income funding sources		
Australian government	50,000	50,000
Other reporting units - ASU branches	72,978	73,810
Other parties	178,529	292,348
Total income for furthering activities	301,507	416,158

2(a) Capitation fees from branches

Queensland Together Branch	929,408	891,342
QLD (Services & Northern Administrative) Branch	368,837	345,857
NSW United Services Branch	925,804	904,025
NSW & ACT (Services) Branch	415,540	387,375
VIC & TAS Authorities & Services Branch	624,948	618,342
VIC Private Sector Branch	141,936	131,250
SA & NT Branch	152,600	152,089
WA Branch	185,546	174,534
Taxation Officers' Branch	27,778	25,303
	3,772,397	3,630,117

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Revenue and Other Income

2(b) Levies

	2021	2020
	\$	\$
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	17,379	19,064
SA & NT Branch	1,564	1,564
WA Branch	2,873	2,873
	41,798	43,483

2(c) Investment revenue

Bank interest	22,231	39,519
Property rentals - ACT property	67,309	66,239
Property rent - Taxation Officers' Branch	5,669	7,571
Trust distribution - ACTU	12,468	16,705
	107,677	130,034

2(d) Other revenue

Board representation fees	120,965	189,411
Sale of promotional goods	146	696
Gain/(loss) on sale of fixed assets	7,357	31,017
Revenue from recovery of wages activity	-	-
Grants and donations	-	-
Membership subscription	-	-
Conference sponsorship and other income	-	15,000
Sundry income	15,362	-
Government subsidy - cash flow boost	50,000	50,000
	193,830	286,124

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

3 Expenses

3(a) Employee benefits

	Note	2021 \$	2020 \$
Holders of office:			
Salaries and wages		358,708	376,499
Employer superannuation		59,323	69,025
Leave entitlement		53,677	72,403
Separations and redundancies		-	-
Other employee expenses		-	-
		<u>471,708</u>	<u>517,927</u>
Other employees:			
Salaries and wages		1,258,036	1,150,997
Superannuation		245,599	202,147
Leave entitlement		191,755	159,512
Separations and redundancies		-	-
Payroll tax and workcover	(a)	220,947	37,836
Other employee expenses		10,259	3,249
		<u>1,926,596</u>	<u>1,553,741</u>
Total employee benefits		<u>2,398,304</u>	<u>2,071,668</u>

(a) Payroll tax for financial year 2021 includes both financial year 2020 and 2021 payroll tax amount.

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

3 Expenses

3(b) Office and administration

	2021	2020
	\$	\$
Utilities	80,383	85,600
Insurance expense	49,362	34,536
Meeting and conference	7,099	15,141
Rent of Sydney office - United Services Union	29,750	29,750
Motor vehicle	2,863	7,328
Telephone and teleconferencing	14,357	31,195
Office expenses	21,471	39,863
Repair and maintenance	24,483	17,663
Employment related expenses	49,361	37,189
Travel expenses	16,618	98,076
Other expenses	196,792	233,300
Membership database system expenses	48,529	-
Fees/allowances - meetings and conferences	-	-
Consideration to employers for payroll deductions	-	-
Capitation fees	-	-
Penalties - via RO Act or RO Regulations	-	-
	<u>541,068</u>	<u>629,641</u>

3(c) National Airlines Division expenses

National Airlines Division expenses	22,239	64,825
-------------------------------------	--------	--------

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 (2020: Nil).

3(d) Depreciation and amortisation

Depreciation

Building	19,984	19,984
Motor vehicles	9,567	29,401
Furniture, equipment and library	108,015	93,050
	<u>137,566</u>	<u>142,435</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

3 Expenses

3(e) Affiliation fees

	2021	2020
	\$	\$
Australian Council of Trade Unions	704,656	695,525
Public Services International	17,394	45,854
Union Network International	5,000	12,679
International Transport Workers Federation	14,670	15,545
APHEDA - Union Aid Abroad	4,111	4,378
Australasian Railway Association	1,000	-
Australian Council of Social Services	780	-
EE-OZ Training Standards	91	91
Aged & Community Services Australia	1,576	-
	<u>749,278</u>	<u>774,072</u>

3(f) Donations and grants

Donations

Total paid that were \$1,000 or less	155	604
Total paid that exceeded \$1,000	4,978	5,653
Total donations	<u>5,133</u>	<u>6,257</u>

Grants

Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Total grants	<u>-</u>	<u>-</u>
Total grants and donations	<u>5,133</u>	<u>6,257</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

3 Expenses

3(g) Legal costs

	2021	2020
	\$	\$
Litigations	-	-
Other matters	47,035	49,223
	<u>47,035</u>	<u>49,223</u>

3(h) Auditor's remuneration

Accounts and financial statement audit	16,800	13,300
Other services	3,768	9,779
	<u>20,568</u>	<u>23,079</u>

3(i) Write-down and impairment of assets

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

4 Cash and Cash Equivalents

Cash on hand	-	2
Cash at bank	3,236,934	2,230,018
	<u>3,236,934</u>	<u>2,230,020</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

5 Trade and Other Receivables

	2021	2020
	\$	\$
Current receivable from branches:		
QLD Together Branch	3,703	-
QLD (Services & Northern Administrative) Branch	1,460	-
NSW United Services Branch	3,608	-
NSW & ACT (Services) Branch	1,891	8,082
VIC & TAS Authorities & Services Branch	17,379	-
VIC Private Sector Branch	2,544	2,844
SA & NT Branch	644	43,104
WA Branch	801	-
Taxation Officers' Branch	7,985	11,605
Total current receivables from branches	40,015	65,635
Less provision for doubtful debt:		
Taxation Officers' Branch	-	-
Total provision for doubtful debts from other reporting units	-	-
Other current receivables:		
HESTA	12,600	11,600
CareSuper	8,156	440
Other debtors	460	27,000
Sundry debtors	114,455	97,554
Paypal account	995	995
Total other current receivables	136,666	137,589
Total current trade and other receivables	176,681	203,224

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
Bad debts written off	-	(5,802)
Balance at end of the year	-	-

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

6 Financial assets

	2021	2020
	\$	\$
CURRENT		
Amortised cost financial assets:		
- Bank term deposit (general member funds)	280,000	1,223,000
<p>Term deposit accounts are managed by Partnervest with ME Bank which is a short-term deposit with no more than 12 months to maturity.</p>		
NON-CURRENT		
Unlisted shares in AFI Pte Ltd at cost	41,334	41,334
Impairment of AFI investment	(41,334)	(41,334)
Unlisted units in ACTU Member Connect at cost	38,919	38,919
Total non-current financial assets	<u>38,919</u>	<u>38,919</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 (2020: 120,790) or 6.25%. The net asset value of the trust for the financial year ended 30 June 2020 was \$651,447, which equates to a value for the National office of \$40,715.

7 Other current assets

CURRENT		
Prepayments	14,107	14,117
Accrued interest	2,824	10,914
	<u>16,931</u>	<u>25,031</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

8 Property, plant and equipment

	2021	2020
	\$	\$
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	801,830	799,350
Accumulated depreciation	(652,929)	(632,945)
Total buildings	148,901	166,405
Total land and buildings	481,685	499,189
PLANT AND EQUIPMENT		
Furniture and equipment		
At cost	1,004,445	1,007,919
Accumulated depreciation	(741,619)	(656,615)
Total furniture, fixtures and fittings	262,826	351,304
Motor vehicles		
At cost	81,072	109,636
Accumulated depreciation	(44,589)	(49,079)
Total motor vehicles	36,483	60,557
Total plant and equipment	299,309	411,861
Total property, plant and equipment	780,994	911,050

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(l), the property is stated in the accounts at historical cost less accumulated depreciation. The indicative fair value of the property based on 16 May 2016 independent valuation by WBP Property Group based on continuation of existing use basis is \$10,080,000 (23.3% = \$2,348,640).

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

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 2021					
Balance at the beginning of year	332,784	166,405	351,304	60,557	911,050
Additions	-	2,480	19,537	-	22,017
Disposals	-	-	-	(14,507)	(14,507)
Depreciation expense	-	(19,984)	(108,015)	(9,567)	(137,566)
Balance at the end of the year	332,784	148,901	262,826	36,483	780,994

	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

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

9 Intangible Assets

	2021	2020
	\$	\$
iMIS Cloud System		
Cost	83,770	-
Total Intangible assets	83,770	-

(a) Movements in carrying amounts of intangible assets

	iMIS Cloud System	Total
	\$	\$
Year ended 30 June 2021		
Balance at the beginning of the year	-	-
Additions	83,770	83,770
Amortisation	-	-
Closing value at 30 June 2021	83,770	83,770

10 Investment Property/Non Current Asset Held for Sale

	2021	2020
	\$	\$
CURRENT		
Unit 6, 40 Brisbane Avenue, Barton at cost	364,569	-
	-	-
NON-CURRENT		
Unit 6, 40 Brisbane Avenue, Barton at cost	-	364,569
	364,569	364,569

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(m), the investment property is measured using cost model. The property has been sold for \$1,296,000 in July 2021.

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

11 Trade and Other Payables

	2021	2020
	\$	\$
CURRENT		
Trade creditors and accruals	297,105	141,414
ATO receivable/(payable)	(42,047)	79,316
Consideration payable to employers for payroll deductions	-	-
Legal fees payable - litigation	-	-
Legal fees payable - other legal matters	2,729	16,528
	<u>257,787</u>	<u>237,258</u>
Payable to branches and related parties		
QLD (Services & Northern Administrative) Branch	27,249	-
VIC & TAS Authorities & Services Branch	40,730	68,960
VIC Private Sector Branch	-	772
Queensland Together Branch	-	1,650
NSW United Services Branch	56,753	48,721
	<u>124,732</u>	<u>120,103</u>
Total trade and other payables	<u>382,519</u>	<u>357,361</u>

Trade and other payables

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

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

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

12 Employee Benefits

	2021	2020
	\$	\$
Office holders:		
Annual leave	78,196	99,820
Long service leave	129,255	215,180
Separations and redundancies	-	-
Other	-	-
	<u>207,451</u>	<u>315,000</u>
Employees other than office holders:		
Annual leave	170,878	166,393
Long service leave	318,823	372,465
Separations and redundancies	-	-
Other	-	-
	<u>489,701</u>	<u>538,858</u>
Total employee provisions	<u>697,152</u>	<u>853,858</u>
Analysis of total provisions		
Current	661,625	837,641
Non-current	35,527	16,217
Total employee provision	<u>697,152</u>	<u>853,858</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.

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

13 Capital and Leasing Commitments

13(a) Capital expenditure and/or other commitments

The National Office has entered into an agreement with Union Innovation Hub to construct a National Database consisting of an integrated customer relationship management system, database and website solution. Total project cost is expected to range between \$380,000 to \$438,000. As of 30 June 2021, \$83,770 has been incurred and capitalised in intangible assets.

Except for the above, no other 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.

13(b) 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 2021. The lease expires on 30 June 2026. An option to renew the lease for a further term of five years is available at the conclusion of the current agreement.

	2021	2020
	\$	\$
Within one year	13,777	80,059
Later than 1 year but less than 5 years	33,234	6,065
Later than 5 years	-	-
Minimum future rental income	47,011	86,124

14 Reserves

14(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.

14(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.

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

15 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.

16 Events Occurring After the Reporting Date

Rental property including twelve car parks at Unit 6, 40 Brisbane Avenue Barton owned by National Office (50%) and the NSW United Services Branch (50%) has been sold for \$1,296,000 in July 2021.

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

17 Other specific disclosures - funds

	2021	2020
	\$	\$
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 2021

18 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.

19 Cash Flow Information

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

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

	2021	2020
	\$	\$
Surplus/(Deficit) for the year	114,533	182,692
Non-cash flows in result:		
- depreciation	137,566	142,435
- net loss/(gain) on disposal of property, plant and equipment	(9,168)	(31,017)
- unrealised (gains)/losses on investments	-	41,334
Changes in assets and liabilities		
- (increase)/decrease in trade and other receivables	34,644	(74,512)
- (increase)/decrease in inventories	-	14,451
- increase/(decrease) in trade and other payables	25,158	(176,603)
- increase/(decrease) in provisions	(156,706)	(66,771)
Cashflow from operations	<u>146,027</u>	<u>32,009</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

19 Cash Flow Information

19(b) Other cash flow information

	2021	2020
	\$	\$
Cash flow from branches		
Queensland Together Branch	1,038,160	992,369
QLD (Services & Northern Administrative) Branch	443,327	394,218
NSW United Services Branch	1,026,504	1,000,190
NSW & ACT (Services) Branch	507,825	457,003
VIC & TAS Authorities & Services Branch	779,805	1,150,099
VIC Private Sector Branch	200,635	252,751
SA & NT Branch	222,537	184,956
WA Branch	215,950	201,211
Taxation Officers' Branch	47,148	42,574
	<u>4,481,891</u>	<u>4,675,371</u>
Cash outflow to branches		
Queensland Together Branch	1,650	2,660
QLD (Services & Northern Administrative) Branch	113,697	15,446
NSW United Services Branch	48,721	43,010
NSW & ACT (Services) Branch	-	10,843
VIC & TAS Authorities & Services Branch	151,143	176,241
VIC Private Sector Branch	6,247	4,927
SA & NT Branch	6,600	43,964
WA Branch	-	9,454
Taxation Officers' Branch	-	1,788
	<u>328,058</u>	<u>308,333</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

20 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 2021	\$	\$	\$	\$	\$	\$
Cash on hand	-	-	-	-	-	-
Cash at bank	0.1	3,236,934	-	-	-	1,535,054
Fixed term deposit	1.2	-	280,000	-	-	1,981,880
Trade and other receivables	-	-	-	-	176,681	176,681
Total financial assets		3,236,934	280,000	-	176,681	3,693,615
Less financial liabilities						
Trade and other payables	-	-	-	-	(382,519)	(382,519)
Net financial assets		3,236,934	280,000	-	(205,838)	3,311,096

	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

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Notes to the Financial Statements

For the Year Ended 30 June 2021

20 Financial Risk Management

20(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.

20(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

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Notes to the Financial Statements

For the Year Ended 30 June 2021

20 Financial Risk Management

20(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.

20(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.

20(e) Price risk

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

20(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

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Notes to the Financial Statements

For the Year Ended 30 June 2021

20 Financial Risk Management

20(f) Interest rate risk

Interest rate risk sensitivity analysis

At 30 June 2021, 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:

	2021	2020
	\$	\$
Change in profit		
- Increase in interest rate +/- 1%	35,169	34,530
Change in equity		
- Increase in interest rate +/- 1%	35,169	34,530

20(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.

21 Related Parties

21(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	396,923	420,281
Post-employment benefits	59,323	69,025
Other long term benefits	15,462	28,621
Termination benefits	-	-
	<u>471,708</u>	<u>517,927</u>

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

National Secretary: Robert Potter
Assistant Secretary: Emeline Gaske
Assistant Secretary: Linda White (Resigned in 2020)

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 2021

21 Related Parties

21(a) Key management compensation

Board representation fees to which officers were entitled in respect of their appointment to any superannuation fund board were \$120,965 (2020: \$189,411). Fees assigned and paid to the National Office are brought to account as income of the National Office - refer Note 2(e).

21(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

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Notes to the Financial Statements

For the Year Ended 30 June 2021

21 Related Parties

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

	2021	2020
	\$	\$
Revenue from other reporting units and state registered union		
Capitation fees as per note 2(a)	3,772,397	3,630,117
Airline division council levy from branches as per note 2(b)	41,798	43,483
Investment income from branches note 2(c)	5,669	7,571
Total revenue from other reporting units and state registered union	3,819,864	3,681,171
Reimbursements from other reporting units and state registered union		
State payroll tax reimbursements	68,844	428,050
Share of insurance premiums	91,546	73,046
Subscription	5,457	15,039
Other costs recharged	139,696	91,088
iMIS database running cost	19,265	-
Total reimbursements from other reporting units and state registered union	324,808	607,223
<i>^ Received from -</i>		
Queensland Together Branch	10,857	6,336
QLD (Services & Northern Administrative) Branch	34,748	11,667
NSW United Services Branch	6,929	1,369
NSW & ACT (Services) Branch	31,270	25,038
VIC & TAS Authorities & Services Branch	99,031	426,225
VIC Private Sector Branch	91,709	83,392
SA & NT Branch	9,876	15,362
WA Branch	7,029	5,556
Taxation Officers Branch	1,034	5,300
United Services Union	32,325	26,978
Total reimbursements from other reporting units and state registered union	324,808	607,223

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

21 Related Parties

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

	2021	2020
	\$	\$
Office and administration expenses as per note 3(b):		
VIC & TAS Authorities & Services Branch	113,858	115,551
United Services Union	29,750	29,750
Total office and administration expenses	143,608	145,301
Reimbursements to other reporting units and state registered union		
Queensland Together Branch	-	3,136
QLD (Services & Northern Administrative Branch)	140,493	8,235
NSW & ACT (Services) Branch	-	9,858
NSW United Services Branch	51,593	39,100
VIC & TAS Authorities & Services Branch	1,275	8,380
VIC Private Sector Branch	5,475	5,311
SA & NT Branch	6,000	39,967
WA Branch	-	8,595
Taxation Officers Branch	-	1,626
United Services Union	575	565
Total reimbursements to other reporting units and state registered union	205,411	124,773
Amounts owed by other reporting units and state registered union		
Current branch receivables as per note 5	40,015	65,635
Amounts owed to other reporting units and state registered union		
Current branch payables as per note 11	124,732	120,103

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2021

21 Related Parties

21(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.

22 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

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Notes to the Financial Statements

For the Year Ended 30 June 2021

23 Other information

Financial support

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

Going concern - Economic dependency

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 General Manager of the Fair Work Commission under subsections 245(1) of the RO Act; or
- A revocation by the General Manager of the Fair Work Commission under subsection 249(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.

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Statement by the Committee of Management

On the 13 October 2021 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 2021:

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 13..... day of October..... 2021

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 2021, 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 2021, 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

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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



Peter Shields

Dated this20..... day ofOctober.....2021

Registration Number: A2017/112