



23 November 2023

Simon Collins
President
Media, Entertainment and Arts Alliance

Sent via email: mail@meaa.org

CC: jonathan@sdja.com.au

Dear Simon Collins

**Media, Entertainment and Arts Alliance
Financial Report for the year ended 30 June 2023 – FR2023/148**

I acknowledge receipt of the financial report for the year ended 30 June 2023 for the Media, Entertainment and Arts Alliance (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 22 November 2023.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under sections 253, 265, 266 and 268 of the *Fair Work (Registered Organisations) Act 2009 (RO Act)* have been satisfied, all documents required under section 268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that next year's financial report may be subject to an advanced compliance review.

You are not required to take any further action in respect of the report lodged. I make the following comments to assist you when you next prepare a financial report. The Commission will confirm these matters have been addressed prior to filing next year's report.

You must rotate your registered auditor

Correspondence was provided to the reporting unit on 23 June 2023, which alerted you that your registered auditor is approaching their statutory limit on how many consecutive financial years they are permitted to audit your financial report. The financial report lodged identifies that Simon Joyce was the reporting unit's registered auditor for this financial year. Our records indicate that you have now used your current registered auditor for five consecutive financial years, which is the statutory limit under section 256A.

Please ensure that Simon Joyce is not assigned to audit the financial report of the reporting unit for at least the following two financial years. Further information on the rotation of registered auditor requirement can be found via [this link](#).

If you have any queries regarding this letter, please contact me on (03) 8650 0183 or via email at ken.morgan@fwc.gov.au.

Yours sincerely

A handwritten signature in black ink, appearing to read 'K. Morgan', is enclosed in a light grey rectangular box.

KEN MORGAN
Assistant Director, Financial Analysis
Registered Organisations Services Branch

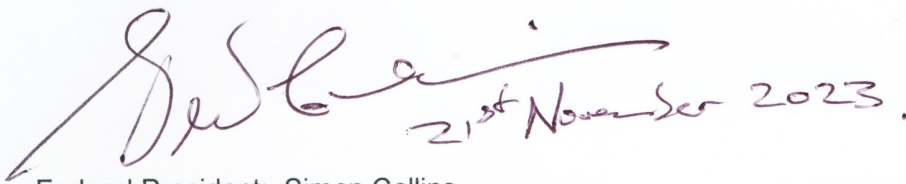
s.268 *Fair Work (Registered Organisations) Act 2009*

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER¹

Certificate for the year ended 30 June 2023

I Simon Collins being the Federal President of the Media, Entertainment & Arts Alliance certify:

- that the documents lodged herewith are copies of the full report for the Media, Entertainment & Arts Alliance and controlled entities for the year ended 30 June 2023 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the MEAA on 13 November 2023; and
- that the full report was presented to a meeting of the MEAA Board on 21 November 2023 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.



Federal President: Simon Collins

Dated 21 November 2023

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.



Annual Report | 2022-23





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PRODUCTION DETAILS

Editor: Erin Madeley **Design:** Blair Pagan

Front cover Clockwise from top: MEAA members who were part of the crew on the ABC television series *Gold Diggers* shooting in regional Victoria show their pride in their union colours; dancers from The Australian Ballet gathered together ahead of industrial action for the first time in several decades in June; Musicians Australia members with British singer/songwriter Billy Bragg at the National Folk Festival in Canberra in April; members at the ABC get their message across during a day of action for a new enterprise agreement in March.

Back cover The National Secretary of the Transport Workers Union, Michael Kaine (centre), visited the MEAA Federal Council meeting in Sydney on February 17. He is pictured with MEAA Federal President Simon Collins and Chief Executive Erin Madeley.

ACKNOWLEDGEMENT OF COUNTRY

The Media, Entertainment & Arts Alliance acknowledges the traditional custodians and cultures of the lands and seas on which we live and work. We pay our respects to all First Nations peoples, Elders and ancestors. We acknowledge that sovereignty was never ceded, and stand in solidarity towards a shared future.

SNAPSHOT 2022-23



Financial members: 15,684
(Media 5128, Equity 5381,
ECS 3533, Musicians/SOMA 1642)
as at June 30, 2023*



Incoming members:
2974**



**Monies recovered for
members:** \$1,513,640



**Residuals distributed
to Equity members:**
\$13,474,745



**Cases handled by national
membership inquiry team:**
952



Website page views: 609,831



Facebook followers: 33,258



X/Twitter followers: 21,341



Instagram followers: 11,131

* including 819 students but not including 1820 (non-fee paying) honorary members.

** including new members and those converting back to financial from suspended, resigned, or terminated, but not including 2524 members who converted from unfinancial to financial.

ABOUT MEAA

The Media, Entertainment & Arts Alliance is the largest and most established union and industry advocate for workers in the media, entertainment and arts sectors. Our members include people working in TV, radio, theatre and film, entertainment and sporting venues, journalists, actors, dancers, sportspeople, cartoonists, photographers and orchestral musicians, as well as people working in public relations, advertising and book publishing and for websites.

PRESIDENT'S MESSAGE | SIMON COLLINS



We have tremendous opportunities ahead of us over the next few years and with your ongoing support and commitment, I have no doubt we will make the most of them.

The past 12 months has been a period of transition for the Media, Entertainment & Arts Alliance.

The appointment of Erin Madeley as Chief Executive was an opportunity to reset the union following the necessity to focus on survival during the COVID pandemic. Erin has hit the ground running with a plan to strengthen our union internally; to unite all four sections in shared campaigns for respect at work, better pay and conditions and safe and inclusive workplaces; and to draw on the goodwill of the wider community to amplify our voice and increase our impact politically and industrially.

This plan was discussed and endorsed by the Federal Council in Sydney in February this year — the first time the peak decision-making body of our union had met face-to-face since the start of the pandemic.

Out of the Federal Council meeting came a shared commitment to a more ambitious, more unified and more diverse union. We found that while we may have different jobs in different sectors of the creative and information industries, the struggles of workers are the same regardless of whether they are journalists, voice-over artists, back-of-house theatre workers or gigging musicians.

Long hours, lack of recognition and respect from employers, poor remuneration, bullying and harassment and the overarching impact of insecure work are common problems most of us experience in our working lives. This is why we bind together collectively as a union.

Another transitional feature of the past 12 months has been adapting to working with a Labor government — one that has a commitment to workplace rights, and that acknowledges the value of the creative and cultural industries to our society and economy.

At the Federal Council meeting in February, we heard from — and put tough questions to — the Minister for Workplace Relations and the Arts, Tony Burke. This was the first time any government minister had attended this forum for at least a decade.

The *Fair Work Legislation Amendment (Secure Jobs, Better Pay) Bill*, which was passed by Parliament last December, was the first major piece of industrial relations reform by the Labor Government, ending nine years of attacks on working conditions by the Coalition.

Further improvements to workplace laws are still to come. It will be up to us as unionists to make sure there are benefits for MEAA members from these reforms.

Tony Burke has successfully shepherded the National Cultural Policy, *Revive*, through Parliament, delivering on a key election commitment to MEAA members.

Under *Revive*, there will be increased funding for vital cultural

institutions, renewed support for local content creation, and enhanced access to artistic experiences for all Australians. These developments not only uplift the work of our members but also ensure that our society continues to thrive through the power of creativity and expression.

Revive not only recognises the crucial role our sectors play in shaping the cultural landscape of our nation but also emphasises the importance of fair remuneration, diversity, and accessibility.

The practical implementation of this is the establishment of Creative Workplaces, a new body that will put in place standards of employment in the creative industries and use the power of the public purse to encourage cultural change.

The Albanese Government has also reinstated funding to our public broadcasters and it has committed to introduce local content requirements for streaming services like Netflix and Disney+ by the middle of next year.

MEAA applauds these government initiatives, but we cannot rely solely on the goodwill of friendly governments to fix all our problems. Governments are pushed and pulled from all directions and will only respond to community pressure. Our job, as the largest and most established voice for creative workers, is to keep up the impetus for change.

As a union, our primary role will always be to safeguard the rights and interests of our members. Throughout the past year, we have engaged in robust negotiations, advocacy, and collective bargaining to secure fair wages, safe working conditions, and avenues for professional growth. Our efforts have resulted in significant improvements across various workplaces, ensuring that our members are valued, protected, and given the opportunity to excel in their respective fields.

We have also extended our reach by fostering alliances with other unions, industry partners, and community groups. This collaborative approach strengthens our advocacy, amplifies our impact, and underscores the interconnectedness of our industry with broader societal progress.

The past year has further highlighted the importance of adaptability and innovation in our industry. Rapid technological advancements (prominent among them the growing usage of artificial intelligence), shifts in consumer behaviour, and the ongoing impact of global events have presented challenges, but, as always, our members have risen to the occasion. MEAA remains at the forefront of embracing change, equipping our members with the tools and knowledge needed to navigate an ever-evolving landscape.

Congratulations to all MEAA members for your many wins over the past 12 months, testament to the power of solidarity and collective action as a union.

SIMON COLLINS
Federal President



Regardless of our status as a smaller union in terms of raw membership numbers, MEAA has an outsized role to play in the labour movement by connecting with other unions to advocate for and engage with insecure workers.

When I began as Chief Executive of MEAA in July last year, I laid out three goals for our union: strong internal organisation; one whole union for everyone working in the arts, media and entertainment sectors; and connecting to and mobilising the community.

I am pleased to report that in 2022-23 we have made significant progress on each of these priorities.

The foundation of a strong internal organisation is a solid financial performance, and our commitment to rigorous financial management produced a surplus of slightly over \$1 million for the year. This was achieved while constraining membership fee increases to less than half the rate of inflation.

During the COVID years, we were able to stabilise membership numbers so that as at June 30 this year we had 15,684 financial members. This is partly due to initiatives for freelance journalists, musicians and dancers, but also a greater focus on retention of members when they become unfinancial.

The dividend from our financial discipline is that we now have the capacity to invest in opportunities to strengthen the union and improve the services we provide to members.

Over the next 12 months, we will be installing a new IT membership system, which will improve how our organisers, industrial officers and membership staff interact with members.

Following our IT and industrial reviews in recent years, a comprehensive review of our internal and external communications is under way to identify enhancements in how we present ourselves to members and the wider world.

As part of our commitment to internal development, MEAA sent a cohort of staff and members to the ACTU Organising Conference in Brisbane in June. The group had representation from all sections of the union and with varying levels of seniority and experience. This was an opportunity for them to be exposed to other initiatives by unions and to confirm that our path is one that is challenging to all unions across our movement.

Participants were buoyed by understanding that our challenges of working with insecure workers were shared and that we were at the lead of working with freelance and gig-like workers. The learnings from the conference will be integrated into further staff development within MEAA.

We continue to build on the work of our First Nations and diversity and inclusion organisers towards making MEAA an organisation in which all voices are not only welcome but also listened to, and which has a leadership that is reflective of the diversity of Australian society.

MEAA will always be a union that has four distinct sections with long and proud histories, but more regularly we are seeing members from all parts of the union coming together as one to fight the battles we have in common.

Musicians Director Paul Davies has been given an additional role as national Campaigns Director to build cohesion between our sections so we can collectively campaign to include all potential members and maximise opportunities to act as one whole union for everyone in the media, entertainment and arts industries.

Regardless of our status as a smaller union in terms of raw

membership numbers, MEAA has an outsized role to play in the labour movement by connecting with other unions to advocate for and engage with insecure workers.

We are consciously seeking to be more visible, to make it known that we're not just there to make up the numbers and sit quietly in the corner.

I was part of the ACTU delegation that attended the Jobs and Skills Summit in September 2022 ensuring our issues were heard by decision makers in government and industry. Our message is plain: laws and policies affecting the media, arts and entertainment sectors must recognise the interests of workers and their essential public role. We cannot have the robust media sector that our community needs and deserves without secure media jobs; if we aspire to develop a nation where local stories are heard, we need an arts and entertainment sector that supports the creative and technical workforce that makes this possible.

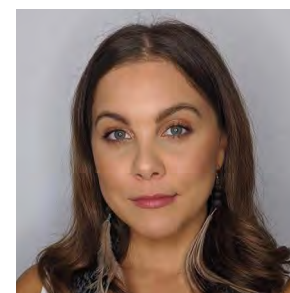
We are also putting this into action through direct alliances with other unions. The national secretary of the Transport Workers Union, Michael Kaine, was invited to speak at our Federal Council meeting in February. At first glance, it may seem that our two industries have little in common, but the TWU is at the very forefront of the battle to civilise the gig economy by taking on some of the most powerful employers, like Uber. We have a shared struggle and have pledged to work together to support the efforts of each other towards safer workplaces, respect from the broader community and better pay.

We also need to connect the non-union community to our agenda for change. Our Let's Get Creative campaign recognises that our audiences, viewers, listeners and readers are the other key stakeholders in our industry. They want to participate in and experience Australian storytelling in all formats and as a union we want the community to recognise and value the work of our members and the economic and social contribution they make to the life of our nation.

When the working lives of our members are threatened, audiences will also suffer. By connecting with community, we can mobilise and harness the power of those audiences to collectively defend and advance the working lives of our members.

The next 12 months will not be without its challenges for MEAA, but the great strides we have made over the past year give me confidence that we will make the most of our opportunities.

ERIN MADELEY
Chief Executive



The MEAA Indigenous Committee – ICMEAA – was established in 2019 to provide a forum for First Nations members to progress strategies and actions that improve work outcomes for Aboriginal and Torres Strait Islander peoples in the media, arts and entertainment industries. Our strategic plan was developed in 2020 and endorsed by our committee in 2021.

ICMEAA's goals include building First Nations power in our union by increasing our membership density among Aboriginal and Torres Strait Islander peoples and ensuring that our campaigns and industrial objectives always meet their interests and needs. We empower our First Nations members to lead the way, to have ownership, to take action and to be a driving force for equality in our union.

We aspire to be a strong, foundational and influential voice for First Nations members by being seen as industry leaders and experts.

Our members work across the country, informing and entertaining communities locally and nationally. Our members on country and in rural and regional communities work under significant pressures as seen across most sectors and their concerns need to be incorporated into all our union actions and campaigns.

However, despite our growing profile and productive contribution, Aboriginal and Torres Strait Islander people working in the media, entertainment and arts industries continue to face systemic racism and discrimination.

They experience job uncertainty and insecurity that stem from socio-political and socio-economic disadvantage.

Through our current and ongoing ICMEAA survey we're starting to gather more information from First Nations arts and media workers around the country about what matters to them and any barriers they have engaging with our union. Time, location, and lack of knowledge about our union stand out as major barriers. Survey participants were also asked what the most needed improvements to working conditions are and the most common answers were job security, access, inclusion, and cultural safety.

One of the hurdles that we face in growing our First Nations membership is to make MEAA, along with the media, arts and entertainment industries, safe spaces for First Nations people to show up and participate in the running of the union.

This will be achieved by building a welcoming, diverse and inclusive community of First Nations members and leaders committed to building industrial power, professional influence and ethical practice through collective action and solidarity; and by communicating in a way that is relevant to Indigenous Australians.

Cultural safety is about recognising that racism is a serious health and safety hazard; and no worker should experience racism at work. The employers of First Nations arts and media workers and their representatives have a duty to provide a working environment that is culturally safe and without risk to health.

Understanding the context of culture in our work as First Nations people means supporting flexible hours and flexible models of work for us,

including attending Sorry Business and lore and respecting the moral and ethical obligations we have to balance our family and community responsibilities with work commitments.

MEAA as whole must be a strong advocate for cultural safety and respecting the customs and protocols of the people or communities we work with, and to that end our non-Indigenous staff and officers have undertaken cultural awareness and competency training. Our Reconciliation Action Plan contains concrete targets for engagement and representation of our First Nations members.

ICMEAA's concerns were taken directly to the Minister for the Arts and Workplace Relations Tony Burke during the Cultural Policy Roundtable discussions at Parliament House in 2022, which also informed the Jobs & Skills summit, and we have begun working closely with the ACTU First Nations Workers Alliance to build power.

In late June, First Nations delegates also met with Tony Burke to highlight the hurdles we face in live performance and screen and the need for cultural safety being linked to funding in the arts. Delegates also spoke of the need to implement funding and policy initiatives to reduce barriers of entry and long-term employment across the industry.

With the referendum on a First Nations Voice to Parliament to be held in 2023, ICMEAA engaged widely with First Nations members and community to ensure all perspectives were given an airing. This culminated in a Town Hall meeting in August. The 32 attendees heard from representatives of the Sovereign Embassies Working Group, Yes23 and the ACTU.

We've been on call to support and guide workers through negotiations and have provided guidance and tools to ensure they are paid correctly.

The existence of ICMEAA has made our union a safer space for Aboriginal and Torres Strait Islander people. Our offices are becoming more culturally competent and there's a greater understanding of the cultural load and cultural safety as a workplace health and safety issue and how this affects the workers we represent. Our sections and section directors can now work toward the goals and actions endorsed by ICMEAA.



First Nations members met with Arts Minister Tony Burke in our Sydney office in June: (from left) MEAA Equity, Diversity, Inclusion & Access Organiser Ashley Rose, Jimi Bani, Tony Burke, Bjorn Stewart and Matt Jeffery.

THE YEAR IN REVIEW

2022 HIGHLIGHTS

JULY

- The International Federation of Journalists launches a new global campaign on July 13 to call on the US government to drop all charges against MEAA Media member Julian Assange and allow him to be reunited with his family.
- Erin Madeley formally begins her role as the new Chief Executive of MEAA on July 18. Paul Murphy remains until September, working in an advisory capacity to assist with transition.
- After a long campaign involving members of Musicians Australia, Heritage Victoria announces on July 26 that it will recommend the Curtin Hotel in Melbourne for permanent protection as a live music venue and a cultural icon for the labour movement.
- Results from MEAA's commercial theatre crew survey show that the industry's ability to attract and retain skilled workers has deteriorated. The survey also shows strong support on key claims that have been developed by members working in the industry, including better pay, recognition for skill and experience, safer hours, and improved conditions for touring.
- After 37 years providing work for hundreds of actors and crew, the final episode of the long-running small screen drama *Neighbours* goes to air on Network 10 on July 28.

AUGUST

- On August 13, Australian broadcast journalist and former MEAA member Cheng Lei clocks up two years in detention in Beijing. MEAA urges Chinese authorities to release our journalist colleague so that she can be reunited with her children and family in Melbourne.
- Members at the Sydney Opera House vote overwhelmingly in favour of a new two-year union collective agreement that delivers fair pay rises, no loss to their current conditions and stronger consultation. It comes in the wake of efforts by management to cut pay and conditions in 2019 and 2021.
- After 12 months of collective action involving thousands of union members, theatre producers finally come to the negotiating table to begin constructive discussions for a new Performers Collective Agreement. Members' top priorities are a fair pay rise to address the rising cost of living, controls on nine show weeks and cultural consulting provisions.
- Screen crew members demand producers lift the quality of the food that is served on set. Crew have come across food that is clearly unsafe, or sometimes falling way short of the basic standards, particularly for off-set crew, and have even had to call in a food inspector from the local council to get action.
- More than 82% of MEAA members at Nine Publishing mastheads vote in favour of



Actors Rodger Corser and Rarriwuy Hick along with supervising art director Maxine Dennett and costume designer Rita Carmody represented MEAA at a Make It Australian event in Parliament House, Canberra on November 23, 2022.

taking protected industrial action in pursuit of a fair pay rise. MEAA describes bumper profits reported by Nine as a slap in the face for journalists at the company's mastheads. For the first time ever, permanent and freelance journalists at Nine stand together, with the freelancers seeking minimum rates, superannuation, kill fees and timeliness of payments.

SEPTEMBER

- MEAA Chief Executive Erin Madeley attends the Jobs and Skills Summit in Canberra on September 1 and 2 to argue how lack of access to the bargaining system, the uncertainty of freelance and gig employment, and lack of minimum pay and entitlements threatens the sustainability of the media, entertainment and arts industries.
- The Equity Wellness Challenge — a week-long program of exercises to improve participants' physical and mental wellbeing and health — is launched on September 5.
- On September 13, members at *The Sydney Morning Herald*, *The Age*, *Financial Review*, *Brisbane Times* and *WAtoday* call off potential industrial action after accepting an improved offer in their long-running enterprise bargaining negotiations with Nine Publishing.
- The minimum pay rates for commercial voice-over work increases by more than 5%, following MEAA negotiations with the Advertising Council Australia. Rates will increase annually in line with CPI so that voice-over artists are not left behind with inflation and all performers are compensated fairly for their work.
- The National Media Section committee unanimously condemns an attempt by NT Police to seek powers that would have allowed it to raid the online media outlet *NT Independent*. NT Police sought the powers following the *Independent's* reporting that the police media unit had suppressed information about a sex crime

involving a child victim— the news story won Best Crime Reporting at the NT Media Awards in 2021.

OCTOBER

- Cassie Derrick is appointed the new Director of the Media section, taking over from Adam Portelli who moves on from the Director role to be the Deputy Chief Executive of MEAA.
- Workers at Penguin Random House, one of Australia's largest book publishers, secure an 11% pay rise and the inclusion of marketing staff alongside their editorial colleagues in the workplace agreement.
- After months of negotiations and collective action, members at Nine Publishing vote overwhelmingly to accept their new enterprise agreement, which includes a 7.5% pay rise over two years and expanded career progression.
- MEAA calls for the ABC to invest in its workforce after the broadcaster wins an extra \$84 million in the Federal Budget.
- MEAA welcomes the introduction into Parliament of the *Secure Jobs, Better Pay Bill* as a solid start to increasing wages at a time of rising living costs. The Bill seeks to modernise the workplace relations system to make it simple, fair and accessible for workers to bargain with employers to improve their pay packets.

NOVEMBER

- After weeks of campaigning and activism, MEAA members working in Sydney's Walsh Bay arts precinct secure discounted car parking. This is an important win for workers who have no choice but to drive to work because the late hours they finish either rule out public transport as an option, or make it unsafe to use.
- MEAA members take action at the launch of the Perth Fringe Festival by handing out flyers to attendees, including WA Culture

and Arts Minister David Templeman, highlighting the serious problems causing crisis-level staff shortages. These include low wages and dangerous levels of fatigue; including 60, 70, and even a recent 81-hour week to cover shifts.

- Anne Connolly, Ali Russell and Stephanie Zillman from the ABC's *Four Corners* team take out the Gold Walkley for their investigation of Public Guardian and Trustee agencies around the country. Brendan Esposito is named the Nikon-Walkley Press Photographer of the Year, while the award for Outstanding Contribution to Journalism goes to Sally Neighbour for her impactful career, which includes seven years as executive producer of *Four Corners* during which it won 18 Walkleys.
- MEAA says Australia's media employers must step up their policies to increase cultural and racial diversity in newsrooms following a new report that shows television networks have actually gone backwards over the past two years. "Clearly there is a long way to go before Australian television news can claim to be representative of the broader population," says MEAA Media Federal President Karen Percy.
- On November 24, a Make It Australian delegation of actors, crew, writers, directors and producers deliver a direct message to politicians in Canberra that our screen industry needs urgent action to ensure streaming platforms like Netflix and Disney+ make an ongoing contribution to telling Australian stories. MEAA members involved in the Parliament House visit included actors Bryan Brown, Rarriwuy Hick, Rodger Corser, Erik Thomson, Marta Dusseldorp, and Sigrid Thornton, costume designer Rita Carmody, and supervising art director Maxine Dennett.
- In-house and freelance members at Private Media, publisher of *Crikey*, *Smart Company* and *The Mandarin*, secure a new agreement with an 11.75% pay rise over three years, 12 weeks paid parental leave for primary and secondary carers, and a commitment to agreed minimum rates of pay for freelancers.

DECEMBER

- ABC staff deliver a resounding No to a substandard offer from management and begin to prepare for industrial action for a better deal. 72.8% of eligible employees vote to reject the management proposal, which would have left many going backwards.
- At the AACTA Awards, ECS member Rita Carmody wins Best Costume Design in Television for her work on *Heartbreak High*; Shane Thomas is one of the recipients of Best Hair and Makeup for *Elvis*; and David Lee wins Best Sound in Film, also for *Elvis*.
- In a big win for Musicians Australia members, NSW Opposition Leader Chris Minns commits a future Labor government to a \$250 minimum fee for any musician playing at a publicly funded performance. This would bring NSW into line with most other states and territories.

2023 HIGHLIGHTS

JANUARY

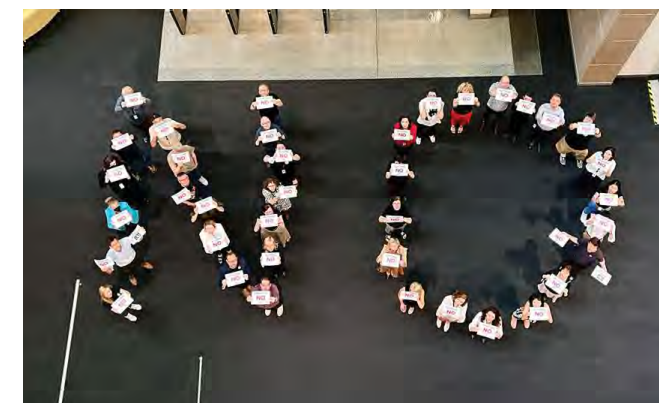
- MEAA and other media organisations urge the Chief Justice of the Federal Court to reconsider new rules restricting access to court documents that were introduced without consultation.
- *Overland Literary Journal* is the first publication to sign on to the Freelance Charter of Rights. This includes minimum rates and annual rate increases; timely payment following submission; superannuation; kill fees; retention of all copyright; and respect for the MEAA *Journalist Code of Ethics*.
- Former Equity Federal President Chloe Dallimore is made a Member of the Order of Australia (AM) for significant service to the performing arts, particularly as a performer.
- The Dancers Australia website goes live with a new MEAA membership offer for freelance dancers that includes free public liability, product liability and journey insurance. It is part of the *#paythedancers* campaign to establish minimum rates and standards for the sector.

- The release of the new National Cultural Policy, *Revive*, is a major show of faith in the arts sector by the Albanese government after years of wilful neglect by its Coalition predecessors, says MEAA. Chief Executive Erin Madeley says the government had listened to stakeholders and shown it was prepared to act to reinvest in the sector and lift the wages of arts workers. "Revive provides a solid framework for the arts going forward, and it recognises the central role that the arts and arts workers play in our national story and as a major part of the economy," she says.

FEBRUARY

- A full house attends Melbourne's Solidarity Hall on February 13 to see Kurdish-Iranian journalist, author and refugee activist Behrouz Boochani in conversation with writer Arnold Zable. The event is co-hosted by MEAA and PEN Melbourne. Media Federal President Karen Percy gives Boochani a MEAA T-shirt to take back home with him.
- For the first time since 2020, Federal Council, the decision-making body of MEAA made up of 95 elected members from all sections and from all around Australia, meets face-to-face in Sydney on February 17-18. The meeting is an opportunity to reflect on achievements since the last Federal Council, including membership growth despite COVID, and how MEAA can work with the Albanese Government to improve wages and conditions in the arts, entertainment and media industries and make the most of the opportunities presented by the new National Cultural Policy.
- On February 27, Media Federal President Karen Percy attends a roundtable hosted by Attorney-General Mark Dreyfus where she raises key press freedom issues including Journalism Information Warrants, whistleblower protections, Freedom of Information laws, and the incarceration of Julian Assange.
- After many months of hard work by Equity members at the Sydney Dance

From left: ABC members spell out the word NO in the foyer of the broadcaster's Ultimo building on November 21, 2022 after management attempted to push through an inferior offer for their new enterprise bargaining agreement; a contingent of MEAA members joining the Melbourne Pride March on February 5.



THE YEAR IN REVIEW

Company, dancers are offered a pay rise of 4.5% effective immediately, and other improvements to their conditions.

- 90% of ABC journalist members vote in favour of an indefinite strike in a protected action ballot following no meaningful improvement from management on pay and conditions in enterprise bargaining. Members also overwhelmingly approve a range of other potential actions.

MARCH

- Zerene Webster, a delegate at Sovereign Hill, is named recipient of the Athan McCaw Memorial Young Activist of the Year Award presented by the Ballarat Trades Hall.
- MEAA Media Federal President Karen Percy tells an event in Sydney on March 4 that the lack of progress by Australian authorities in lobbying for the US to drop its prosecution of Julian Assange

is symptomatic of a broader erosion of respect for the media and the important role journalists play in society.

- MEAA Media releases a draft position statement on artificial intelligence, acknowledging that while AI has the potential to enhance and extend the work of journalists, there are also many risks associated with its adoption by media companies. It says media companies should not use AI-generated tools to compromise ethical standards nor reduce employment opportunities for journalists and must be transparent with their audiences about the use of such tools.

- Legendary actor and honorary Equity member Terry Norris dies on March 20 aged 92. A proud Equity member since 1963, he worked on stage and screen, and detoured from acting to a 10-year term as a member of the Victorian Labor Government, a career

which emerged from his union work with Equity.

- MEAA members at the ABC secure big wins after reaching agreement with management for their new EBA. The deal is reached on March 21, following marathon talks with managing director David Anderson and a commitment from management that unions would be involved in the final drafting of the agreement. Consequently, two one-hour strikes planned for March 22 are called off. The new offer provides pay rises totalling 11% over three years, backdated to October 1, 2022, plus a \$1500 sign on bonus.

- Equity launches a new guide for understudies and swings, with information about their rates and allowances.
- Legendary Australian stunt performer Chris Anderson is named recipient of the Equity Lifetime Achievement Award at a ceremony in Sydney. Chris, a proud Equity member since 1976, has been actively involved in MEAA's National Stunt Committee and National Grading Committee for almost the entirety of his 40-year career.

- MEAA says the announcement that Australian Community Media intend to cease printing their remaining regional mastheads in WA is yet another blow for regional media and the communities and towns they serve.

APRIL

- Equity member Mary Doyle is elected to Federal Parliament in the Aston by-election on April 1, joining an illustrious group of past and present MPs from our union, including wartime PM John Curtin.

- On the four-year anniversary of Julian Assange's arrest on April 12, seven top US Democrats publicly demand the Biden Administration drop all charges against the MEAA member and withdraw its extradition request to the UK.

- Workers at the Australian Centre for Contemporary Art come together to join MEAA in pursuit of an EBA that will improve the conditions for all workers there.

- On April 24, a large audience attends a panel discussion hosted by MEAA in Brisbane to discuss the increasing trend of local artists not being prioritised for local work, and what can be done to make sure local talent are employed in a meaningful way.

MAY

- On World Press Freedom Day, May 3, MEAA calls for a range of reforms to restore Australia's reputation for press freedom, including lifting the veil of secrecy on national security, protecting whistleblowers, and defamation law reform. The same day, freelance journalists, photographers, writers, editors, producers, cartoonists and illustrators from around the nation come together for the launch of the next phase of the Fair Go for Freelancers campaign.

- The Federal Budget on May 9 has good news for workers in the media, arts and entertainment industries — and one big win

From top: On March 3, Zerene Webster, a MEAA delegate at Sovereign Hill, was announced as winner of the Athan McCaw Memorial Young Activist of the Year Award presented by Ballarat Trades Hall Council. She is pictured on the night with her workplace colleagues and MEAA Board member Caleb Cluff (far left); MEAA Gold Honour badges were presented to (from left) Mike Dobbie, Robyn Arthur, Jane Canaway, Abbe Holmes, Miki Perkins and Alan Fletcher at a ceremony in Melbourne on May 15.



From left: MEAA members marching on May Day in Brisbane this year; MEAA Media Federal President Karen Percy presents Kurdish-Iranian journalist, author and human rights activist Behrouz Boochani with a MEAA T-shirt after the union co-hosted an event where he spoke in Melbourne on February 13.

that is the result of years of campaigning by MEAA members. Overall, the Budget will deliver certainty and growth for Australia's cultural industries and for public interest journalism, through almost \$300 million of extra funding for the arts, funding certainty for public broadcasters, and more than \$100 million to attract offshore productions to our shores.

- On May 9, Australian journalist Cheng Lei marks 1000 days in prison in China where she is awaiting a verdict on espionage charges.

- Nine union stalwarts — Marcus Strom, Philippa McDonald, Greg Miskelly, Mike Dobbie, Robyn Arthur, Jane Canaway, Abbe Holmes, Miki Perkins and Alan Fletcher — are awarded Gold Honour badges for their service to MEAA.

- Members at SBS secure a 9.5% pay rise over the life of the agreement and an increase to the casual loading to 22.5%, along with greater opportunities for progression, a uniform classification structure and paid domestic and family violence leave. Over 200 MEAA members wrote to management during bargaining and outlined how years of undervaluing and unfair pay had affected them.

- On May 23, MEAA members at ABC headquarters in Sydney spontaneously walk off the job in solidarity with broadcaster Stan Grant who has temporarily taken a break due to racist abuse he has received since appearing on a panel discussion about the legacy of colonialism as part of coverage of the coronation of King Charles.

- Crew members on the Network Ten Australian drama *Paper Dolls* successfully secure missed payments for supper allowances and a delayed meal break after members raised the issues collectively.

- Following collective action by Equity members, Red Bull commits to paying all 64 participants for its annual street dance competition, Dance Your Style, in line with

the Dancers Australia minimum fee and industry code of practice.

- MEAA welcomes the introduction of legislation into Federal Parliament to establish Creative Australia, a new arts investment and advisory body that expands the functions and funding of the Australia Council. "It is a refreshing change to have a government that recognises that cultural and creative work is a professional activity that must be underpinned by enforceable fair pay and conditions, including safe and inclusive workplaces," says MEAA Chief Executive Erin Madeley.

- MEAA members representing musicians, performers, crew and freelance journalists visit Parliament House in Canberra on May 30 as part of an ACTU delegation to talk about their real life experiences of insecure work and low pay. They meet with MPs to explain how our workplace laws have not kept up with the changing nature of work and need to change.

JUNE

- On June 1, a Federal Court judge finds in favour of journalists Nick McKenzie, Chris Masters and David Wroe and the media organisations they work for in the long-running Ben Roberts-Smith defamation case. "This is an important case upholding the media's important role in undertaking public interest investigations and the public's right to know," says MEAA Media Federal President Karen Percy.

- Union members at Sovereign Hill in Victoria vote overwhelmingly in favour of a range of industrial actions to break a deadlock in negotiations for a new enterprise agreement. More than 82% vote in favour of a strike of up to 24 hours. They are angry that a wage offer from management is below the rate of inflation.

- Long-time Equity activist Camilla Ah Kin passes away in Sydney on June 9 aged 58

after a lengthy battle with illness. Camilla served variously as a NSW Branch committee member, long-term Equity delegate to Federal Council and NPC member, on staff as NSW Equity organiser for several years, and latterly a member of our Board. She was awarded a MEAA Gold Honour Badge earlier in 2023.

- MEAA says dozens of job cuts at the ABC, announced on June 15, will leave "gaping holes" in its journalism and arts coverage. Among the positions made redundant is the national political editor in Canberra and the specialist arts reporting team. The union lodges a dispute in the Fair Work Commission on June 23 over a lack of consultation about the changes.

- At the Walkley Foundation Mid-Year Celebration of Journalism, Patrick Abboud is named Freelance Journalist of the Year, while Daryna Zadvirna wins Young Journalist of the Year for her personal coverage of the war in Ukraine.

- In a devastating blow for more than 100 crew, including many who had moved from interstate, Universal Studios pulls the plug on its remake of the classic black & white film *Metropolis* shortly before it was due to begin shooting at Melbourne's Docklands studios. MEAA scrambles to provide support and advice for those affected.

- MEAA sends a contingent of delegates and staff to *Making History* — the 2023 ACTU Organising Conference on June 20-21 to learn new strategies to build power in the workplace and share their experiences with other workers from across the country.

- On June 22, dancers at The Australian Ballet take industrial action for the first time in four decades by holding the curtain for 15 minutes before a performance at the State Theatre in Melbourne. With inflation running at close to 7%, they are seeking to retain a cost of living clause in their enterprise bargaining agreement.



Journalism is a cornerstone of any functioning liberal democracy, and essential to a thriving, connected society. Changing technologies, business models, ownership and funding arrangements and attacks on press freedom have threatened our capacity to provide accountable public interest journalism in recent years. Through all of this, MEAA members have held the line, and pushed back on the forces that undermine quality journalism and the quality jobs it demands.

Over the past year, MEAA journalists across the industry have worked together to build a growing, powerful union, and act for a sustainable industry that the public can have faith in.

SOLIDARITY COMBATS UNDERCUTTING

United we bargain, divided we beg.

This year, working journalists have overcome tactics seeking to divide us, by building strength in numbers and fighting against undercutting.

MEAA members at Nine Publishing and Private Media called for management to agree to minimum rates, timely payment, kill fees and other key conditions for freelance contributors, as part of Enterprise Bargaining for in-house staff.

As staff at Nine went to industrial action, hundreds of freelancers who contribute to the mastheads resolved to stand with them, denying management the ability to easily source content during a potential strike.

This led to a stronger pay rise, automatic grade progression, commitment to diversity and more for in-house staff, and freelancers were able to collectively negotiate the first ever policy for minimum rates of pay and conditions for freelance contributors at Nine. Private Media are also negotiating a collective agreement with freelancers, after staff stood with them.

Overland Literary Journal became the first publication to sign the MEAA *Freelance Journalists' Charter of Rights* in full, leading to increased pay and paid superannuation for members.

Solidarity across geographical divides has helped win outcomes too, with MEAA members at the ABC putting sustainable careers in regional areas front and centre of their Enterprise Agreement negotiations. With regional voices at the table, members united against the pay disparities and unfair double standards their colleagues faced. MEAA membership at ABC grew to over 1000 strong, and 90% of members overwhelmingly endorsed and took protected industrial action to win essential changes to build sustainable careers in both regional and metro areas.

SUSTAINABLE CAREERS FOR GOOD JOURNALISM

At many outlets, roles that were once performed by senior, experienced journalists have been cut and replaced by junior workers on lower rates of pay and insecure forms of employment, or not replaced at all.

At SBS, ABC, Nine, News Corp, AAP and

elsewhere, MEAA members have improved access to pay and career progression through bargaining and fought back against cuts and unreasonably low-paid jobs every week.

Wage theft has become a prevalent problem and excessive hours continue to burn out media workers. Disputes with the ABC and Nine Publishing led to the retrieval of large sums in underpaid overtime, into the pockets of members.

Members continue to hold the line against casualisation and short-term contracts, which undermine security and members' ability to plan for the future. Over the past year, MEAA has supported dozens of members in enforcing and advancing their rights to convert to ongoing employment.

STANDING AGAINST RACISM

This year, MEAA members have been at the forefront of fighting for outlets to engage more journalists from diverse backgrounds and to build culturally safe and equal workplaces.

Members at the ABC went to protected action for, and won, an audit into gender and race pay gaps, so that inequalities can be found and addressed. Members also staged a walkout in support of Indigenous colleagues, including Stan Grant and others, who faced consistent racist attacks from the public and were not receiving enough support from management. This led to an investigation to specifically address these issues.

Members at AAP won cultural and ceremonial leave for First Nations and other diverse workers in their recent EA negotiations, a crucial step towards building a respectful and culturally safe workplace for staff from diverse backgrounds.

Following more than five years of campaigning, members at SBS won an end to structural inequality in their pay system. After decades of foreign language journalists reaching a pay ceiling three bands lower than their colleagues, all journalists and producers at SBS are now paid under one classification structure — regardless of the language they report the news in.

ETHICAL, ACCOUNTABLE JOURNALISM

Members have won industry-wide recognition of the MEAA *Journalist Code of Ethics*, with employers agreeing to respect it at Nine, Guardian, AAP, Private Media, *The Conversation*, several ACM publications, and others. It also forms a central point of the *Freelance Journalists' Charter of Rights*.

Despite this, Australian Community Media tried to remove their commitment to the Code of Ethics from the Ballarat *Courier Enterprise Agreement*. Members grew union density and stood together, alongside the Ballarat community, who signed a petition calling on management to support ethical journalism in their community.

As artificial intelligence technology rapidly advances, MEAA members have called for ethical and accountable practice in the use of new tools that could help journalists to deliver news and information to our communities more easily than ever.

PRESS FREEDOM

There has been a disappointing lack of progress on press freedom concerns at home, despite the early optimism presented by a change of government in 2022.

Over recent years, Australia's standing on world press rankings compiled by Reporters Without Borders has slid rapidly to 27th in 2023 from 19th in 2018. MEAA has urged the Albanese Government to implement a backlog of reforms including to national security laws, freedom of information, and defamation. MEAA Media Federal President Karen Percy directly raised these issues with Attorney-General Mark Dreyfus at a media round table in February.

The failure of state and territory jurisdictions to agree on a uniform approach to defamation law continues to be a problem, but in June MEAA welcomed the NSW Supreme Court decision in the Ben Roberts-Smith defamation case as an important affirmation of the role of journalism to investigate and report on serious matters of public interest. That decision has since been appealed.

SOLIDARITY ACROSS BORDERS

During the past 12 months, the Media Safety & Solidarity Fund has aided journalists from Ukraine, Afghanistan and Burma who have been forced to flee their home countries.

MEAA has worked with other media and journalism unions across the globe to assist them in their dealings with proposed international variations of Australia's flawed Mandatory Bargaining Code regime. We have represented Australia through the International Federation of Journalists.

MEAA has continued to advocate for incarcerated Australian journalists Julian Assange and Cheng Lei. In April 2023, it was four years since the arrest of Assange in London.

MY MEAA STORY

EMMA FIELD | Public broadcast journalist

I career-changed into journalism after becoming totally bored working as a public servant in Canberra. I moved to Melbourne to study journalism, and when I landed my first job with the 'Bible of the Bush', Victorian agriculture newspaper *The Weekly Times*, I joined MEAA.

I worked in regional Victoria, first in Gippsland in the east of the state covering everything from cattle sales to a dysfunctional local hospital. In 2014 I started a series on foreign farm workers being underpaid and suffering terrible work and living conditions, which culminated in winning two Walkley Awards in 2015 and 2018.

These stories really showed me how many workers slipped through the net and how precarious their lives were, and the poor regulation of our industrial laws.

My series on the death of Pacific workers in Australia on government-managed labour programs also proved that without good oversight workers' lives are at risk. These stories strengthened my belief in standing together with my union comrades to fight for a better system that all workers deserve.

I took a step into being a more active MEAA member when I was part of the group of union women who launched Women in Media in Victoria. Then in 2021 I was elected to MEAA's National Media Section and in 2022 was a MEAA delegate on ABC's Enterprise Bargaining Agreement (EBA).

Working on the EBA was a great learning experience. I was the first regionally based ABC staff member to take

the message from regional staff directly to the boardroom.

It was also great to be part of a small MEAA delegate team who successfully formulated a strategy to build membership, and have the strength to fight for significant improvements for ABC staff in the new agreement.

We went to the brink of industrial action over this, and I proudly wore my MEAA shirt to the cattle yards on our day of action, designed as a show of strength to ABC management during negotiations.

In the EBA we won a good pay rise, plus a new system where staff could progress through pay levels, after many were stuck on the same level for years, plus we won a commitment to an audit of the gender and racial pay gap, and transparency around pay bands, salaries and employment status to ensure pay parity.

I'm really proud that we now have well over 1000 ABC MEAA members, almost doubling 2020 membership, and are the largest union represented at the public broadcaster. And more importantly regional staff feel like they are being listened to and the union is fighting for them.

And if staff are ever unsure about joining the union it's nice to remind them of our recent wins because we stood together. And also that MEAA stands up for our industry on the larger issues for journalists such as press freedom, sets the standard for media through our code of ethics, fights for freelancers and proudly stands up for all creative industries.



On September 6, 2022, journalists at *WA today* joined Nine Publishing colleagues around Australia for a day of action in pursuit of a fair enterprise bargaining agreement.





In 2022-23 MEAA Equity worked with government, employers, agents and activist members to build respect and value for performers and their industry, deliver strong wages growth, access to job opportunities for those who have been historically under-represented, and improve performers' mental health and wellbeing; while also providing access to free professional development and community initiatives via the work of the Equity Foundation.

DANCERS PIVOT TO FURTHER INDUSTRIAL ACTION

In 2023 MEAA Equity members at The Australian Ballet stood together and voted No to an offer from management that would have threatened their financial security.

The strong No vote (79.4% of 68 participating dancers) sent a clear signal to management that dancers would not accept a deal that removed an important provision in their collective agreement that keeps their wages in line with CPI increases.

During COVID lockdowns, dancers at the Australian Ballet took voluntary pay cuts and wage freezes to help support the company.

As negotiations stalled, dancers shared their extreme cost-of-living pressures with management and the public and voted overwhelmingly in favour of protected industrial action for the first time in more than four decades. Dancers held the curtain twice in June and July before Melbourne performances, attracting widespread and favourable national media coverage. The dancers have received overwhelming support from the community with more than 2000 people sending an email to management at The Australian Ballet demanding they listen to the dancers' concerns.

Negotiations and industrial actions were paused while the dancers tour London and with plans to resume and escalate on their return.

SAG-AFTRA STRIKERS IN FOR LONG HAUL

Both US writers and actors' unions went on strike in 2023 for the first time since 1960. Actors, like writers, are calling for better wages, fair compensation in the streaming TV era, and safeguards regarding artificial intelligence.

The outcome of these strikes will have far-reaching impacts for performers worldwide, including in Australia. Australian

actors involved in screen productions with imported SAG-AFTRA members in lead roles including *Mortal Kombat* and *Apples Never Fall* experienced production delays, resulting in unpaid leave in some instances.

MEAA Equity has publicly conveyed solidarity with SAG-AFTRA. Their struggle is our struggle and a win in Hollywood will set the standard for improvements for screen performers around the world. MEAA Equity is regularly in communication with SAG-AFTRA regarding contracting issues and interim agreements resulting from the strike.

PERFORMERS PUSH FOR A REAL PAY RISE AMID COST-OF-LIVING CRISIS

The collective agreement that sets performers' minimum pay and conditions for most theatre work in Australia, the Performers Collective Agreement (PCA), is still being renegotiated with producers. This is the first time in more than four years that the agreement has been renegotiated.

While there has been some progress on our claims, such as cultural leave provisions, annual pay rises have not been agreed. At meetings nationwide, MEAA Equity members resolved they would not accept a below inflation pay rise that would be completely swallowed by personal margins. More than 750 performers signed an open letter urging producers to improve their offer.

AI REGULATION 'A MATTER OF URGENCY'

The rapid advancement and distribution of AI — in particular, generative AI — holds remarkable promise for societies, businesses and individuals, but also poses unique threats to our members' work, income, rights and creative agency, and to the continuation of Australian voices in a sustainable media and entertainment industry. The speed at which these technologies are evolving means that any necessary framework or regulation ought to be developed as a matter of urgency.

In a submission to an Australian government inquiry into safe and responsible artificial intelligence, MEAA flagged concerns about the unique threats generative AI poses to our members' work, income, rights and creative agency. MEAA is calling for a regulatory framework to be developed as a matter of urgency so implementation of AI in Australia does not infringe on copyright and privacy, contains informed consent, and correctly recognises the original owners and



The cast of the State Theatre Company South Australia production of *Single Asian Female* were one of many that showed their support for the Performers Collective Agreement campaign during the 2022-23 year.

creators of content. Responsibly designed AI has the potential to enhance the work of our members and to benefit audiences. But there must be mechanisms to minimise the risks.

ACCESS AND INCLUSION

Equity's campaigning and industrial efforts included a strong focus on creating an inclusive, accessible and safe industry and more opportunities for First Nations people, people of colour, the disabled, chronically ill, neurodivergent, trans, non-binary, and/or gender diverse and senior artists.

The Equity Diversity Community (EDC) has set a goal to be all of union (rather than just performers) and to that end it has expanded to include crew. The EDC has grown from 380 to 790 members in the past 12 months and continues to drive and inform MEAA's campaign and advocacy work.

The EDC will launch their Represent Campaign in November 2023 to increase representation on stage and screen, behind the scenes and fighting for cultural safety, inclusion and access for all workers.

PAY RISE FOR TV AND RADIO VOICE-OVER WORK

The minimum pay rates for commercial voice-over work increased by more than 5%, following MEAA's negotiations with the Advertising Council Australia in September 2022. This rate rise includes an increase on the submission rate (now up to \$200) across the board on all recordings. During negotiations MEAA also established a mechanism for increases to occur each year with CPI so that voice-over artists are not left behind with inflation and all performers are compensated fairly for their work. The

Advertising Council Australia endorsed the increase and advised their producer members of the changes.

NETFLIX LOCAL CONTENT QUOTA ON THE HORIZON

At present, our streaming platforms have no obligation to invest in Australian stories. While some streamers are providing Australian content without regulation, this is not true of all them and their voluntary engagement is vulnerable to changes in management and content strategy. Australian content on our screens should not be at the gift of global businesses, but instead a firm, consistent and certain regulatory obligation.

For the last six years — via the Make It Australian campaign — MEAA, Screen Producers Australia, Australian Writers' Guild and Australian Directors' Guild have lobbied vigorously for streamers to be required to invest 20% of their Australian revenue in making new Australian stories. Our position is based on precedent in comparable countries like Canada and France, who recognise the need to balance local stories with those from other countries and cultures.

Following the election of the Albanese Labor Government and the release this year of the National Cultural Policy, we now have a concrete timeline for the delivery of an investment obligation for more Australian stories on streaming platforms by July 2024. As expected, the streamers are pushing back and seeking to minimise their obligations, so we cannot rest until these necessary reforms are in place, and if they fall short of expectations, then the campaign will go on.

MY MEAA STORY

AMY WELSH

Freelance performer and ticketing consultant

I (like many others) am a slashie. I currently freelance as a performer and ticketing consultant, working mostly in the theatre sector in WA. I often joke that I'm like a weed — I spring up across multiple places!

My background includes performance studies, journalism, anthropology, improvisation, acting, and health promotion. I'm a nerd who loves a Google wormhole, so I'm currently adding strings to my bow by reskilling as a researcher. It goes hand-in-hand with how my brain works, my love of learning, and the acting method I trained in at drama school (East 15 Acting School, UK).

A career highlight for me so far would've been the weeks I got to spend at Shakespeare's Globe as part of my training. There's something so visceral and immediate about that theatre — it's absolutely magical and could eat you alive if you let it. I have a distinct memory of making sound come out the back of my head, and still use the warm-up methods I learned there today.

I originally joined MEAA maybe 15 years ago working on a theatre-in-education school show. Following three years overseas, I returned really passionate about wellbeing and the sustainability of being an artist and arts worker. I remember reading the original *Australian Actors Wellbeing Study* published in 2015 that there seemed to be a participation threshold where most actors reported working in the industry for 10 years, following which there was a decline. Only 10 years! By those measures, my career should be over by now.

So I trained in health promotion, revived my membership and joined the Entertainment Wellness Committee, and from there was absorbed into the WA Equity Committee. I've been lurking ever since. I've attended NPC and Federal Council as an alternate — it's amazing to watch our members in action. They're so passionate and at times I've had a pinch myself.

I was part of the committee that shaped MEAA's *Intimacy Guidelines for Stage and Screen*. More recently I've been involved as part of the VMA2022 renegotiation here in WA. Along with our brilliant

organiser, the committee worked hard to rework the hugely out-of-date Award and gain ECS members the recognition and benefits they deserve. We'll be heading into renegotiations soon, so I'm part of the ongoing consultative committee between the employer and members. #alwaysbebargaining

I see my role as a conduit between the parties; sharing the voices and experiences of members with management so they feel heard and conversely, demystifying decision making processes and sharing outcomes with members.

A prospective member recently asked me why should they join the union? I'm a Type A Virgo who has insurance for everything, and that's how I see my union membership. I know that if the proverbial hits the fan in my workplace (which it has), then information and resources are available to assist me. MEAA and my fellow members were a support and ally when I really needed one.

Particularly with the state of the world (and industry) at present, MEAA is an important voice in reminding leaders, policy makers and other powers that be that we matter, that the work we do matters, and that we need to be treated as such — as workers with rights.

So my advice is just do it. It's like having a parachute. Or as I said, insurance. You might not think you need it, but it's good to have. Don't forget — trade unions won workers the right to a weekend.

Also — acting workshops are expensive. I figure if I get one free workshop out of my Equity membership per year, then it's paid for itself!





At the time of writing of this report our industry is grappling with shortages of skilled and experienced crew, whether it be at the Sydney Opera House or on film and television sets across the country. We hear industry bosses repeat the chorus of despair at the lack of qualified crew that are available.

Our message to employers is simple: insecure work, long hours and low pay are not going to attract new crew and they are certainly not going to keep experienced crew engaged in our industry.

As a section we have moved to act with urgency to enforce conditions and rights by engaging our members to defend their entitlements. We have seen members mobilise and act in sites that have never taken action before, Sovereign Hill and the Australian Centre of Contemporary Art to name a couple. Additionally, we have invested in health and safety approaches with the aim of empowering members to enforce safety at work. This includes at times having to educate employers on their obligations and requirements under health and safety legislation.

Significant investment in the past year has also occurred in development of staff, delegates, and activists so that we can work in partnership to address widespread and common industry issues. The introduction of the *Secure Jobs, Better Pay Act* is welcomed but we know we can't rely on industrial legislation alone to deliver meaningful change. The government will not do this for us, producers will not do this for us, arts company bosses won't do this for us, the studios and streamers won't do this for us;

only engaged union members acting in the best interests for all will deliver fairness, employment justice and decent, secure arts and entertainment jobs.

We know that workers' rights enshrined in law are routinely ignored. To win, we need to constantly examine engaged and non-engaged workers in our industries. We have been educating members that money alone will never be enough to win. We need the action, support, and voices of workers so that we are not mere beneficiaries of employment that is insecure and uncertain but have a real voice at the decision-making table.

Pay, conditions and health and safety are entwined in a way that challenges individual workers to find secure employment that enables them to meet the everyday costs of life and raise and protect families from the ongoing impacts of insecurity and stress. These are the issues the ECS section prioritises so that we can be more relevant and meet the systematic needs of workers in the industry. These challenges mean that ECS must be strategic in developing improved ways of organising members and making changes to how we engage with leaders, activists, and delegates so that we can lift the capacity of our union to meet the challenges of the future.

SCREEN SECTOR

Union capacity building in screen production has continued to expand despite ongoing attacks on crew conditions at both local and offshore levels.

Protracted negotiations are continuing with Screen Producers Australia (SPA) to

reach agreement on an updated Motion Picture Production Agreement (MPPA). SPA negotiations have also provided an opportunity to negotiate an offshore television template agreement. The Writers Guild and SAG-AFTRA strikes have proved to be a stumbling block in pushing ahead.

What is clear is that our negotiating committee comprised of screen crew union members have had a consistent message throughout negotiations: crew need living hours, living wages and safety and professionalism at work.

Unfortunately, no real progress has been made in these negotiations, not because of a lack of engagement of members and not because the issues aren't important, but because SPA does not recognise or respect the contribution crew bring to film and television production. This is a critical time and MEAA's Screen Negotiation Committee is reviewing our next steps knowing that it will take significant member action to move SPA.

LIVE ENTERTAINMENT AND VENUES

Like screen, crew in live entertainment have seen a concerted effort from employers to reduce pay and conditions. A number of venues have built union capacity and collectively held the line to win improved bargaining outcomes in the past year: Australian Centre of Contemporary Art, Sovereign Hill, Adelaide Festival Centre, Marriner Group.

Sydney Opera House, Arts Centre Melbourne and Melbourne Convention and Exhibition Centre have all been in holding patterns this year where the focus has been



From top: The Electrics and Hair and Make-up departments on the SBS series *Erotic Stories* enjoy cake for being 100% crew during a break in filming in June; crew on *Gold Diggers* filming in regional Victoria in April proudly show their union colours; members at Sovereign Hill in Ballarat fly the union flag.

on building membership capacity to take action. Health and safety and bullying and discrimination are two main issues members are facing. Members across the commercial theatre industry have been organising to improve pay and conditions as have those employed by Michael Cassell Group. Negotiations are ongoing.

Finally, I would like to acknowledge the efforts, time and dedication of those staff in this section who have developed their skills and capacity to undertake new approaches in this ever-changing environment.

I would also like to acknowledge the amazing work our ECS President Fiona Donovan has done over the last year. She is a fine union leader and works with such energy and enthusiasm even during difficult challenging times. Fiona brings an incredible depth of knowledge and experience of how the industry works to our union, which is invaluable in supporting the strategic and operational planning and decision making that is central to this section's continued development and union capacity building.



MY MEAA STORY
MERRYN SCHOFIELD
Freelance screen art department

I studied at the Design Centre in Enmore and managed to get a few short film jobs here and there, but got my break by being an art department attachment on a TV series called *Here Come the Habibs* in 2015. From there, my career blossomed when I got work at *Home & Away* and then onto other film and TV jobs. One of the highlights of my career would probably be having the opportunity to work on *The Drover's Wife* with Leah Purcell. We filmed down in the Snowy Mountains for about four weeks, and it was just beautiful country and a great crew, both challenging and rewarding. Another highlight would be having the opportunity to work for six months in Brisbane, which is where we reside now.

To be honest, it took a while to come around to joining MEAA because there's a lot of scepticism about the union. However, the more I worked the more I realised the power that they can hold around negotiations, contracts and working rights. My partner is a big believer in unions and hence encouraged me to join and be more active.

Studios and production companies continue to exploit us and take advantage of crew. They are doing this by taking away off-set lunches, capping tool and equipment allowances and keep wages low. It's important to join the fight so that studios and production companies stop stamping on our working rights. The more people who

join the union, the more power we will have during the negotiation periods.

Recently, I was part of the campaign against NBCUniversal/Matchbox, who were refusing to provide termination payouts after our production was suspended due to the strikes in the US. We put together an open letter to the producers that got about 500 signatures in less than a week, which is an amazing result! I've also joined a rally outside Village Roadshow Studios in solidarity with the SAG-AFTRA and Writers Guild strikes in the US.

We live inside the success of past struggles by previous union members. Unions across the world are so important because without

them we wouldn't have things such as paid overtime, pay increases, injury compensation, sick leave, holiday pay, anti-discrimination laws, etc. Every human achievement is collective, even in the most aggressive corporations.

I am inspired by this insight by Sam Wallman [from *Our Members Be Unlimited: A Comic About Workers & Their Unions*]: "The strangest, most special thing about unions is that they have ever even managed to exist at all." It's so true!



MEAA musicians continue to build their union, signing up hundreds of new members, running activist groups across the country and making sure that our voice is heard whenever decisions affecting the lives of musicians are contemplated or made.

Our plan sits on two pillars: through Musicians Australia we are putting a floor on fees in order to wipe out exploitation and create a more secure and stable industry; and our orchestra and musical theatre members are building on the stability of our Award and bargaining standards to ensure that we have conditions across the industry to support good jobs and recognise the value of our work as ongoing employees or freelance musicians.

Our '250' minimum fee campaign has achieved industry recognition and support from governments and peak music organisations. While every state government except Tasmania endorses and requires the fee of \$250 for each musician be paid for all publicly funded events, the fee is now also being adopted in purely commercial operations.

There is no doubt that the \$250 has been established as the benchmark industry minimum for non-employee musicians, meaning that in 2023-24 we will be moving to the next phase of the campaign: establishing a broad industry agreement to implement the \$250 comprehensively. We have agreement to begin work on this from industry associations in Victoria and Queensland, along with the Australian Live Music Business Council and APRA/AMCOS.

Economic security is essential for a safe and inclusive industry and members have developed a platform of claims for ongoing campaigning that also forms a submission to the newly established Creative Workplaces. Sitting within Creative Australia, Creative Workplaces promises progress on a broad front, addressing all workplace and industry practices that undermine the safety, respect and recognition of artists. MEAA Musicians Australia member Ruth Hazleton has been appointed to the Creative Workplaces board.

MEAA is also partnering with a coalition of groups to fix the

longstanding problem with musicians not receiving residual payments for recording work. Dr Rod Davies, a MEAA MA committee member and music academic is leading this work including briefing politicians and decision makers.

While Symphony Orchestra Musicians Association (SOMA) members continue to bargain across the state-based orchestras and Opera Australia, we are also addressing issues for freelance orchestra musicians with a focus on developing practices to provide more direct feedback and advice to musicians about hiring decisions. A national freelance orchestra survey has attracted a high number of respondents and this will form the basis for ongoing work with these members.

Another significant development is the operation of new workplace laws which will have the effect of stopping the practice of orchestras filling ongoing roles through a series of fixed term contracts. While there are still some details to be worked out regarding the starting date and application of the laws to the live performance industry, we expect that these changes will have direct positive effect for Orchestra Victoria in particular where management have insisted on filling all new positions with three-year fixed term contracts. These contracts will now be phased out with musicians transferred to ongoing employment.

SOMA has also written to the CEOs of the major orchestras offering to facilitate a process of developing industry level policy. While bargaining is a useful method for maintaining and improving conditions, it is a limited tool. Real progress on security of work, and developing future musicians, audiences and community engagement will be best achieved through sector level co-operation and collaboration, with a view to forming progressive policy and influence with decision makers, including governments.

It's pleasing that the invitation has been taken up by some CEOs and that we have begun to find common ground and to scope out the project. We're confident that other companies will join in with this work over the coming months.



Musicians Australia members gathered in Sydney with MEAA Chief Executive Erin Madeley and Musicians Director Paul Davies ahead of a meeting on December 14, 2022 where then-NSW Opposition Leader Chris Minns announced his support for the \$250 minimum fee.

MY MEAA STORY

JASPAR McCAHON-BOERSMA

Bass guitarist

I've been surrounded by music from the moment I was born — both my parents are classical musicians. A completely chance post on a Sydney musicians Facebook page led me to joining the first band I was a part of, who I wrote, recorded, and performed with for a good five years in and around Sydney. I've been playing as a bass guitarist in a couple of bands ever since, alongside recording work for friends' projects — primarily in indie rock, indie folk, and indie soul(ish) worlds.

There are some moments that are seemingly laser-etched into my brain. I vividly remember writing the name of our band on the green-room wall of the Lansdowne, a venue where I had grown up screaming out my lungs to the tunes of my favourite bands. I'm sweaty just thinking of jumping around onstage in a cramped, now-closed record store with four bandmates and 50 friends and strangers for our single launch. The smell of mould is for me apparently now infused with the novel excitement of helping my close friend record the vocals for a French House banger in the crumbling back room of our water-damaged Glebe rental, completely unaware at the time that it would blow up (relatively speaking) two years later. They're not highlights from selling out a European arena tour, but they don't have to be!

My experience as musician has been defined by playing music with friends and bands without formal music school education, without a consistent workplace, writing on laptops but then coming together for shows in local venues. In a generation without a strong sense of collective industrial worker consciousness, and in a notoriously atomised industry, the idea of a musicians' union hadn't really entered my mind.

In 2019, I organised alongside local bands and my then-FBI-now-triple j-presenter friend Abby to band together and take a form of strike action as part of the climate strikes sweeping the globe. It was such an eye-opening taste of the kind

of collective action that seemed missing to me, tying the worker power of musicians with the social aims we believed in.

It was through organising that strike, and seeing how untapped the energised, collective ambitions were of young musicians in my local scene, that I started wondering whether there was a union for musicians. Musicians Australia came along and it was a match made in heaven!

I've seen many friends give everything to their music, create such incredible experiences for their audiences, and then — particularly after COVID — stop making music because it just wasn't viable to live off. I have friends working in the industry, particularly my non-male friends and colleagues, who have been constantly subject to harassment, discrimination, and devaluation of their work.

But just like musicians will rethink, challenge, reimagine, and remake everything in their musical practice, we can do the same thing with the established 'realities' of being a musician: being underpaid, being exploited in the workplace, being abused or under-represented. Joining the union is a small but concrete step towards breaking the idea that we can't change these things. Collective action and solidarity, the foundations of Musicians Australia, are antidotes to enforced resilience — they lay the pathway to together building a creative landscape we can thrive in.

Musicians are workers. Most of the time we don't want to think of ourselves as such, but best believe that those at the helm of our multi-billion-dollar domestic music industry do when they can use our labour to further their profits. Without our creative labour, the 'industry' just *doesn't exist*. So if that's the same dynamic as any other worker in their job faces, the same is true of its solution — workers win



dignified pay and dignified conditions for themselves and their colleagues when they fight together in a union. It's really that simple.

Since joining Musicians Australia, I've been a small part of the \$250 minimum fee campaign, which has been a hugely energising experience. Speaking to Parliamentarians or giving an interview on live national TV about our demands feel like they should have been the highlights. In reality, it has been the conversations backstage or in the studio about collective action, about being paid properly, about actually how blindingly ridiculous it is to have friends paid \$3 (!!) for their performances at a major venue while millions are poured out in government grants, that have stuck with me.

At a time of unprecedented focus on cultural policy, with a head-spinning number of peak bodies spruiking 'industry' initiatives that clearly left actual working musicians behind, I'm proud to continue to be part of a campaign wrenching the spotlight back onto musicians and what they actually need.

I am not an experienced, decades-long veteran of the music industry. I'm 23. I play in bands with my talented, creative friends at local venues. I record after my rent-paying, non-music work day with my bandmates in bedrooms and in shoe-boxed sized studios with Ableton stock plug-ins and a \$200 bass guitar. I belong in the union, because it's big enough for all

of us, and when we win for one, we win for all. And if that's true for me, it's true for you.

We do not need to accept that things cannot change. We hold more power when we act together than we might think, and we'll only find out just how far we can go when we try.

Musicians are workers. We don't want to think of ourselves as such, but those at the helm of our multi-billion-dollar domestic music industry do when they can use our labour to further their profits.

INDUSTRIAL REPORT

CASES BY CASE TYPE

Case Type	2022-23	2021-22
Individual issue	838	985
Collective issue	78	96
Enterprise agreements	36	52
Grand Total	952	1133

MONIES RECOVERED

Section	2022-23 (\$)	2021-22 (\$)
MEDIA	322,579	202,779
ECS	196,087	82,268
EQUITY	496,974	1,110,061
MUSOS	N/A	45,000
No data	498,000	0
Grand Total	1,513,640	1,440,108

CASES BY SECTION

Section	2022-23	2021-22
MEDIA	293	307
ECS	134	222
EQUITY	498	569
MUSOS (inc SOMA)	27	35
Grand Total	952	1133

CASES BY INQUIRY TYPE

Inquiry Type	2022-23	2021-22
Contract	293	419
Redundancy	35	33
Non-payment	28	29
Leave	32	34
Underpayment	73	63
Other	36	26
No data	55	1
Hours of work & rostering	24	27
Agreement interpretation	20	34
Disciplinary	22	31
Dismissal	11	25
Work health & safety	16	44
Rate of pay	19	20
Classification & grading	20	24
Enquiry	116	116
Bullying	19	15
Workers compensation	11	11
Casual conditions	4	9
Superannuation	7	15
Performance management	9	1
Copyright	3	8
Non-industrial matter	0	2
Bargaining	24	77
Sham contracting/underpayment	4	4
Performance review	6	3
Award	10	6
Industry agreement	3	6
Policy	3	1
Harassment	7	7
Discrimination	8	11
Consultation	5	9
Resignation	5	1
Complaint	10	5
Over payment	6	4
Sexual harassment	4	9
Privacy	1	
Training	0	1
MPPA deed	2	2
Press freedom	0	0
Outsourcing	1	0
Grand Total	952	1133

FOUNDATION REPORT



CHIEF EXECUTIVE | SHONA MARTYN

In November 2022, winners of the 67th Walkley Awards for Excellence in Journalism were announced in Sydney. Anne Connolly, Ali Russell and Stephanie Zillman won the Gold Walkley for their investigation "State Control" on ABC *Four Corners*. Brendan Esposito was named the Nikon-Walkley Press Photographer of the Year for a powerful body of work spanning Ukraine and Australia for the ABC. Brownyn Adcock won the Walkley Book Award for *Currawan* (Black Inc. Books) and the Walkley Documentary Award went to Karl Malakunas for *Delikado*. The award for Outstanding Contribution to Journalism went to Sally Neighbour for her impactful career.

Five new members joined the Walkley Judging Board in March 2023: Suzanne Dredge, Head of Indigenous News, ABC; Rashell Habib, Head of Digital News & Strategy, 10 News First; Gabrielle Jackson, associate editor, *Guardian Australia*; Kate Kyriacou, Crime and Courts Editor, *The Courier-Mail*; Mark Riley, Political Editor, Seven News.

Following a major review, in May 2023 the Foundation announced changes to the Walkley Awards for 2023. Meetings were held with 15 media organisations, more than 300 journalists responded to an in-depth survey, and lively roundtable discussions were held to focus on topics that had emerged in earlier feedback. The Walkley Judging Board, which consists of 16 senior journalists from news organisations across Australia, met to make the final decisions on categories. In 2023 two awards were retired, two added ('Specialist and Beat Reporting' and 'Explanatory Journalism'), 'International' was returned, and several others tightened and tweaked to better

reflect trends such as the rise of innovative reporting mediums such as podcasts.

Expanding the Foundation's professional development offering will be a growing focus, with Corinne Podger appointed Senior Manager, Programs and Education in February 2023. New programs rolled out in this financial year include the Esme Fenston Fellowship with Are Media for freelance rural women journalists; and the Walkley Opportunity Scholarships with AAP and SBS, for emerging journalists from socio-economically disadvantaged communities. We also continued offering accessible free webinars on topics including freelance reporting on disasters, social media design tips and more, with the support of partners including Media Super and Canva.

In 2023 we administered \$5 million in funding to 52 news organisations through the \$15 million Meta Australian News Fund, bringing the total grants to date to 106. Recipients of the third and final round of the fund will be announced on February 1, 2024.

We hosted the Mid-Year Celebration of Journalism in Sydney in June 2023, with Daryna Zadvirna, a cross-platform reporter from Western Australia, recognised as the John B Fairfax Family Young Australian Journalist of the Year. Among many deserving winners, Patrick Abboud was named June Andrews Freelance Journalist of the Year, Sherele Moody won the June Andrews Award for Women's Leadership in Media, Hagar Cohen and Raveen Hunja won the Media Diversity Australia Award.

As always, we are grateful to our partners and donors who provide financial support, the many journalists who donate their time and energy, and the committed Walkley Foundation staff.



DIRECTOR | MARY COTTER

The Equity Foundation is the professional development arm of MEAA Equity and Equity NZ. Every year the Foundation delivers classes, "in conversations", international scholarships and on-set internships free of charge for Equity members.

The Foundation hosted approximately 100 events in the 2022-23 financial year. These covered a wide range of topics including Comedy Writing, Smart-Phone Film Making, Accent and Voice-over as well as classes on Contracts and Residuals led by MEAA's Miles Hunt and Tessa Chappell. We had approximately 9000 members using the services of the Foundation. A good majority of our events are repurposed on our podcast site.

The Graduate Internship program was held over due to schedule availability on the set of *Neighbours*. The week-long internship will be held before the end of 2023.

The Atlantic Scholarship for 2022 was originally going to be an online program which was awarded to an Australian, Emmanuelle Mattana, and a New Zealander, Larissa Allen. Both Emmanuelle and Larissa were keen to travel to New York to physically attend the summer school, and the Atlantic School awarded them both scholarships to attend in person.

We hosted the 2022 Equity Ensemble Awards at the Sydney Theatre Company in May that was well-attended event with members thrilled to be able to meet socially. The 2022 Equity Ensemble Awards to honour the outstanding small screen ensemble cast were awarded to the casts of *Mystery Road: Origins* (drama); *Significant Others* (miniseries) and *Colin From Accounts* (comedy). On the same night, we also celebrated the Equity Lifetime Achievement Award which was awarded to stunt performer Chris Anderson. And for the first time we also celebrated awarding Gold Honour Badges, the union's highest honour, to former Chief Executive Paul Murphy and NSW members Helen Dallimore, Tina Bursill and the late Camilla Ah Kin.

All the Equity Self-Test Studios are now open in Sydney, Melbourne, Brisbane, Adelaide, Perth and Auckland. These facilities are well used and an asset to our members who may be on tour but can still actively audition professionally.

Our partnership with Media Super also delivered some sessions on superannuation including Adding Value to Your Super, What Will the Federal Budget Mean for You and Your Super; Closing the Gap: Women and Super; Super Tips & Tricks for Performers; and How to Take Your Super from Job to Job.

In July 2022 we delivered in-person training for 10 Equity members to become accredited in Intimacy Co-ordination and Direction. This training was delivered by Claire Warden and Alicia Rodis of International Directors & Co-ordinators, USA. The week-long training culminated in a weekend workshop for more than 20 intimacy professionals in Australia around race, LGBTQI, working with children, First Nations and diversity, and discussions around the Australian landscape of the craft. We also held a full-day session for drama students and an In Conversation with director Neil Sharma and Alicia and Claire, which is available to listen on the Foundation's podcast.

MEMBERS IN ACTION 2022-2023



MEMBER SERVICES

DIRECTOR | GREG CUMMINS

MEAA has a small, dedicated Member Services Team that is usually the first point of contact with union members. In the past year, we handled well over 8000 phone and email inquiries from members and non-members alike. These queries ranged from the relatively straightforward, such as updating a member's payment details, to more detailed contract analysis or job dismissals, and everything in-between. All the while delivered with a focus on quality of advice and information, and empathy with members who came to us under difficult circumstances.

In addition, the team onboarded nearly 3000 new members during the same period, and issued over 1300 Certificates of Currency to those members covered by the STAA, Musicians, Freelance Pro and Dancers insurance policies.

The combination of inquiries and membership processing really highlights the impressive breadth of skills and knowledge required for the work the team performs. It is a point of pride that our current Chief Executive, Erin Madeley, is herself an MST alumna, starting with the team some 14 years ago.

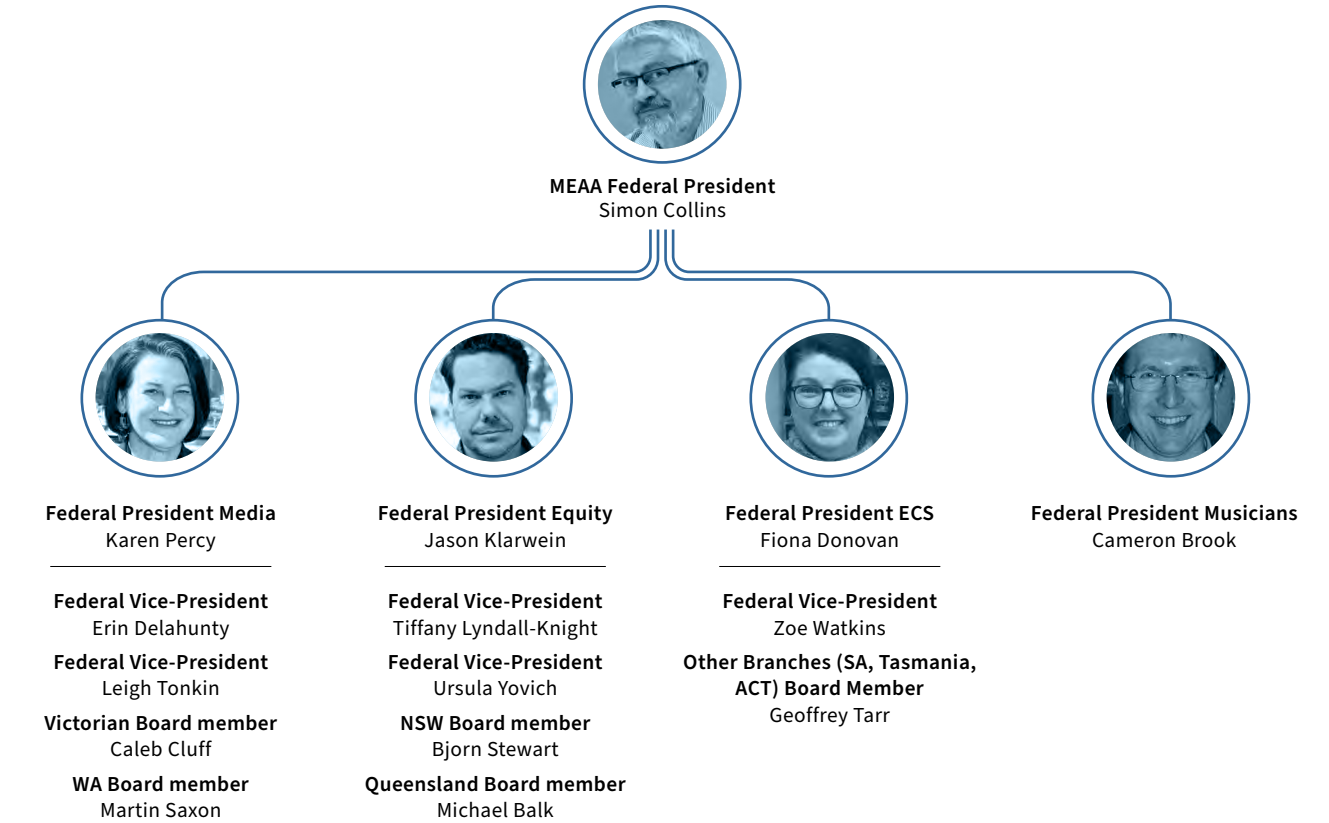
Overall, it was a positive year for the Member Services Team. Our capacity was boosted with some additional FTE hours being put towards the staffing resources for the team. The loss of a couple of staff members over the course of the year saw the need to recruit for suitable replacements, with the previous union backgrounds brought into the MST by the new appointments further enhancing and complementing the existing team members' experience.

The investment in the team during the financial year has laid a strong platform for the coming year ahead. We look forward to building greater capacity and skills into the team to further improve the service to our members.

Clockwise from top: ABC members around Australia, including those in Hobart, made a stand against racism on May 23 following attacks on their colleague Stan Grant; MEAA members Kimberley Wheeler (Musicians), Zoe Watkins (ECS), Ella Watson-Heath (Equity) and Erin Delahunty (Media) were part of an ACTU delegation that visited Federal Parliament on May 31 to lobby MPs and Senators for industrial relations reforms; Melbourne Convention and Exhibition Centre delegate David Haidon addresses the International Trade Union Congress on behalf of MCEC staff on November 22, 2022. He is watched by outgoing ITUC general secretary Sharan Burrow. Photo: Horst Wagner; MEAA Chief Executive Erin Madeley with 2022 Australian of the Year Dylan Alcott at the Jobs and Skills Summit in Canberra in September 2022.

WHO'S WHO AT MEAA | ELECTED OFFICERS

MEAA's Federal Council is made up of elected representatives from across the country and every section of the union. They are elected by MEAA members every two years. The current Federal Council was elected in February 2022.



FEDERAL COUNCIL STATE REPRESENTATIVES

	MEDIA	EQUITY	ECS	MUSICIANS
NSW	Fran Molloy (President) Michael Janda (Vice-President) Tawar Razaghi, Liam Phelan, Peter Ryan, Cathy Wilcox	Glenn Hazeldine (President) Jonathan Chan (Vice-President) Ali Aitken, Fiona Press, Jonathan Biggins, Saroni Roy	Sharna Galvin (President) Scott Smith (Vice-President) Christopher Follett, Jamella Hassan	Alex Masso (President) Peter Jenkin (Vice-President) Cassy Bartolomei
VIC	Marisa Wikramanayake (President) Myriam Robin (Vice-President) Ben Butler, Osman Faruqi, Emma Field, Nicole Cleary, Kaitlyn Offer	Sharon Davis (President) Sam Gaskin (Vice-President) Joti Gore, Michala Banas, Kathy Lapan-Walker, Nadine Garner	Jack Kenneally (President) Imogen Titmarsh (Vice-President) Maxine Dennett, Jacinta Emmanuel, Claire Marmur, Martin Shlansky	Kimberley Wheeler (President) Ruth Hazleton
QLD	Anne Syvret (President) Kate Kyriacou (Vice-President) Stefan Armbruster, Elly Bradfield, Kathy McLeish, Kasun Ubayasiri	Asabi Goodman (President) Sophia Emberson-Bain (Vice-President) Jimi Bani, Veronica Neave	Andrew Conder (President) Bruce Bright, Annette Silva	Jacqueline Evans (President)
SA/NT	Leah MacLennan (SA/NT President) Jane Bardon, Meredith Booth	Ruth Fallon (President) Elaine Crombie	Ashley Knight (President) Beverley Freeman	Lachlan Bramble (President)
WA	Kate Ferguson (President) Neale Prior	Nick MacLaine (President) Monica Main, Ngaire Pigram, Irma Woods	Eoin O'Briain (President) Nigel Devenport	Liam O'Malley (President)
TAS	A. Mark Thomas (President) Airlie Ward			
ACT	Sarah Lansdown (President) Aarti Betigeri			Tim Hollo

Elected officers as at November 13, 2023



MEDIA SAFETY & SOLIDARITY FUND

A MEAA initiative established in 2005, the Media Safety & Solidarity Fund is supported by donations from Australian journalists and media personnel to assist colleagues in the Asia-Pacific region through times of emergency, war and hardship.

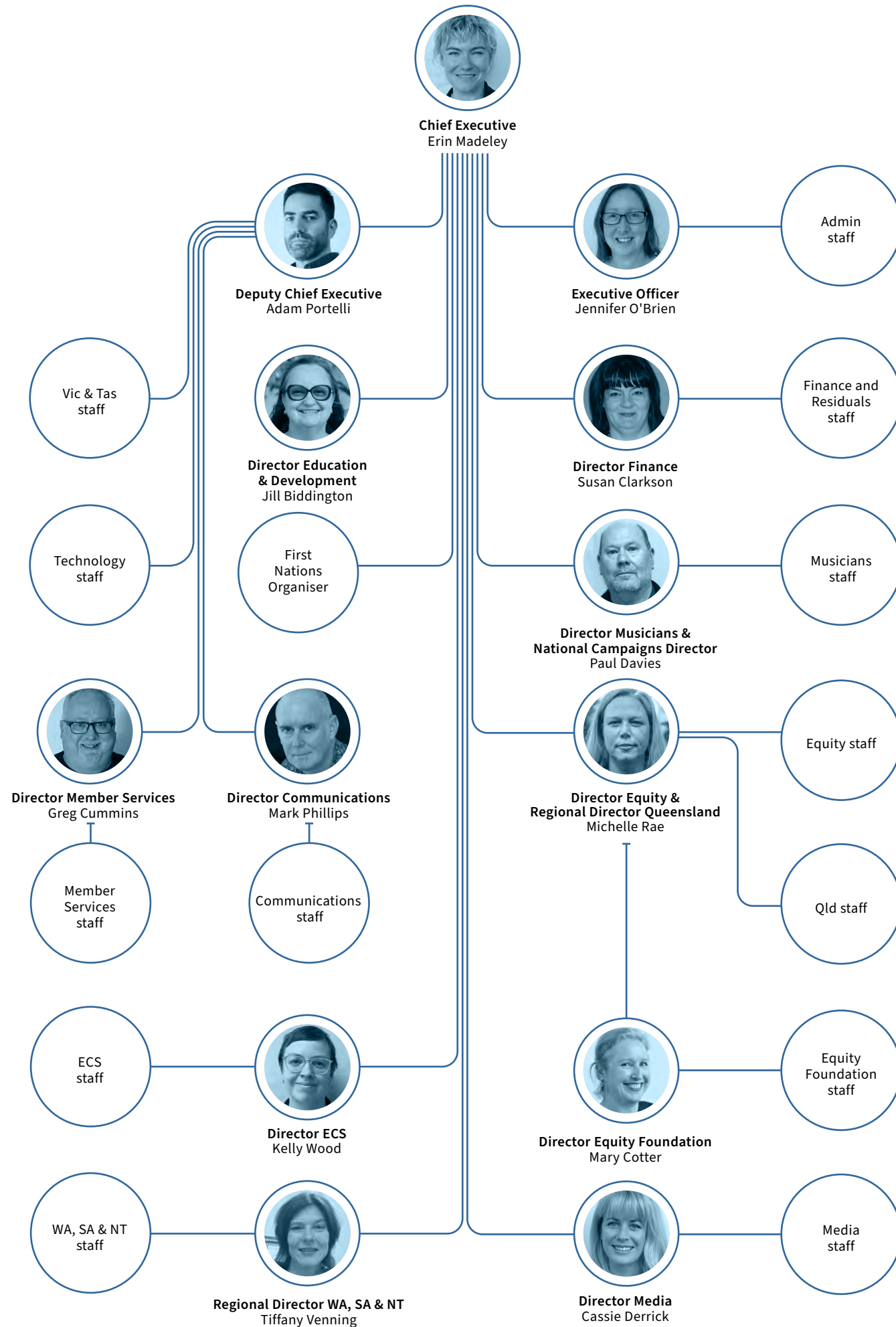
The MSSF trustees direct the International Federation of Journalists Asia-Pacific to implement projects to be funded by the MSSF. The fund's trustees are MEAA Media section federal vice-president Leigh Tonkin; four MEAA Media federal councillors, Stefan Armbruster, Kathy McLeish, Kasun Ubayasiri and Marisa Wikramanayake; and Brent Edwards representing New Zealand's journalists' union, the E tū, which also supports the fund.

In the past 12 months, the MSSF has provided emergency assistance to a number of journalists that have fled Afghanistan and have been waiting for refugee visas to onward countries. The fund also assisted a number of Ukrainian journalists awaiting visas.

Over the next year, the MSSF is working with the International Federation of Journalists to support the Myanmar Journalists Network in establishing a "safety office in exile" in Thailand. The office will be a hub for campaign, advocacy and coordination activities, to support journalists and media workers both inside Myanmar and in exile.

See page 43 for the MSSF accounts for 2022-23.

WHO'S WHO AT MEAA | STAFF



MEDIA, ENTERTAINMENT & ARTS ALLIANCE AND ITS CONTROLLED ENTITIES

ABN 84 054 775 598

CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2023



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ELECTED OFFICERS' REPORT 30 JUNE 2023

The elected officers present their report, together with the consolidated financial statements, on the Media, Entertainment & Arts Alliance (MEAA) (the Company) and its controlled entities for the year ended 30 June 2023.

The enclosed financial report has been prepared in accordance with the requirements of applicable Australian Accounting Standards as they apply to a not-for-profit entity and the *Fair Work (Registered Organisations) Act 2009*, including the 5th edition section 253 reporting guidelines. The financial report is intended to illustrate the disclosure requirements for the preparation of a general purpose financial report under Tier 1—Australian Accounting Standards by a not-for-profit entity.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year
Income from membership fees increased by \$1.4m or about 19% on the previous year, to \$9,167,677.

Staff remained the major cost for MEAA. At the end of the financial year MEAA itself employed 60 staff either full-time or part-time.

The mortgage over MEAA properties decreased during the year to \$44,353 underpinned by properties in Sydney, Melbourne and Adelaide with a book value of about \$3.5 million and a commercial valuation of about \$13.6 million.

Our net assets are now about \$11.4 million with a turnover of about \$13.5 million. Our working capital (the difference between current assets and current liabilities) is about \$7.7 million, in line with our goal to have working capital greater than 20 per cent of turnover.

Significant changes in financial affairs

There has been no significant change in MEAA's financial affairs or state of affairs during or since the end of the financial year.

Board fees

When fees are paid to MEAA employees for sitting on boards or committees, they are remitted to the union.

Officers & employees who are superannuation fund trustees or directors of a company that is a superannuation fund trustee

No MEAA officers are currently members of any government-appointed board that attracts remuneration other than reimbursement of expenses.

Staff remuneration

Wages and conditions of most MEAA staff are regulated by the staff conditions that are set by negotiation with staff.

Remuneration for staff members is set when they commence employment, based on an assessment of skills and experience. An annual review covers salaries, although staff earning up to about \$91,000 have access to annual increments subject to satisfactory performance. Any rises require the approval of the MEAA Chief Executive. Salaries of staff are reported in the annual report in a banding table that compares salaries on a year-on-year basis.

The Chief Executive is employed on a full-time contract. Her salary is set and reviewed by the MEAA Board.

We reimburse staff travel expenses at the flat level of \$60 per night away from home, unless a staff member is provided with a meal if, for example, he or she is attending an event.

Right of members to resign

The policy in regard to right of members to resign is set out below:

- A member may resign her or his membership of the Association by notice in writing and such resignation shall take effect:
 - Where the member has ceased to be eligible to become a member of the Association – on the day on which the notice of resignation is received or a later date if that later date is specified in the notice; or
 - In any other case, at the end of two weeks after the day on which the notice of resignation is received or a later date if that later date is specified in the notice.
- Notice of resignation shall be in writing, addressed and delivered to the Federal President and/or his/her nominee.
- For the purposes of this rule, subscriptions payable shall be calculated on a quarterly basis. Nothing in this rule shall mean that any or all subscriptions, fines and levies owed by the member to the Association and payable on the date on which the resignation is to take effect and unpaid, shall not continue as a debt owed by the member to the Association.
- The Association may deduct an administrative charge from any monies the Association receives on behalf of a member who has resigned his/her membership of the Association.

Number of members

National Section	Sub category	30-Jun-23	
		Total financial members	Total unfinancial members
Media	Full	4,901	49
	Student	227	5
	Section total	5,128	54
Equity	Full	4,523	1,281
	Extras	266	42
	Students	592	209
	Section total	5,381	1,532
Entertainment, Crew and Sport	Section total	3,533	357
Musicians	General	1,154	54
	SOMA	488	0
	Section total	1,642	54
TOTAL		15,684	1,997

ELECTED OFFICERS' REPORT 30 JUNE 2023 (cont.)

Number of employees and salary scales

Salary scales of all MEAA staff fell into the following bands:

	Number Employed	
	2022-2023	2021-2022
Under \$20,000	0	0
\$20,000-\$30,000	1	2
\$30,000-\$40,000	1	4
\$40,000-\$50,000	3	1
\$50,000-\$60,000	1	3
\$60,000-\$70,000	8	3
\$70,000-\$80,000	6	6
\$80,000-\$90,000	9	12
\$90,000-\$100,000	2	5
\$100,000-\$110,000	11	12
\$110,000-\$120,000	6	4
\$120,000-\$130,000	2	5
\$130,000-\$140,000	2	1
Over \$140,000	8	6
Total	60	64

Elected Employed Officers

There are no elected employed officers.

Names of Board members and period positions held during the financial year

The Board came into effect on 31 October 2014, when the rule change was accepted by the General Manager Fair Work Commission.

Names of Board members and period positions held from the 14 February 2022 to the date of this report, following the Australian Electoral Commission's Returning officers report in relation to election E2020/189.

Simon Collins	Federal President
Karen Percy	Federal President (Media)
Fiona Donovan	Federal President (ECS)
Cameron Brook	Federal President (Musicians)
Jason Klarwein	Federal President (Equity)
Erin Delahunty	Federal Vice-President (Media)
Leigh Tonkin	Federal Vice-President (Media)
Tiffany Lyndall-Knight	Federal Vice-President (Equity)
Ursula Yovich	Federal Vice-President (Equity)
Zoe Watkins	Federal Vice-President (ECS/Musicians)
Bjorn Stewart	NSW Branch Board Member
Caleb Cluff	Victoria Branch Board Member
Michael Balk	Queensland Branch Board Member
Martin Saxon	Western Australia Branch Board Member
Geoffrey Tarr	All Other Branches (SA, NT, TAS and ACT)

Meetings of MEAA Board

The number of meetings attended by members of the Media, Entertainment & Arts Alliance's Board during the year ended 30 June 2023 were:

Name	Attended	Eligible
Board Members election E2020-189		
Simon Collins	7	8
Karen Percy	7	8
Jason Klarwein	6	8
Fiona Donovan	7	8
Cameron Brook	8	8
Erin Delahunty	5	8
Leigh Tonkin	8	8
Tiffany Lyndall-Knight	6	8
Ursula Yovich	0	8
Zoe Watkins	5	8
Bjorn Stewart	3	8
Caleb Cluff	5	8
Michael Balk	7	8
Martin Saxon	8	8
Geoffrey Tarr	6	8



For MEAA Board: Simon Collins

Title of Office held: Federal President

Dated 13 November 2023

The Board of the Media, Entertainment & Arts Alliance (MEAA) presents the expenditure report as required under subsection 255(2A) of the *Fair Work (Registered Organisations) Act 2009* on MEAA for the year ended 30 June 2023.

Categories of expenditures	2023 \$	2022 \$
Remuneration and other employment-related costs and expenses – employees	8,344,252	8,269,455
Advertising	400	1,564
Operating costs	4,128,809	3,160,601
Donations to political parties	-	-
Legal fees	35,034	43,201



For MEAA Board: Simon Collins

Title of Office held: Federal President

Dated 13 November 2023



COMMITTEE OF MANAGEMENT STATEMENT 30 JUNE 2023

On 13 November 2023, the Board of Media, Entertainment & Arts Alliance (MEAA) passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2023:

The MEAA Board 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 including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
 - (iv) where the organisation consists of two or more reporting units, 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) where information has been sought in any request by a member of the reporting unit or Commissioner duly made under section 272 of the RO Act, it has been provided to the member or Commissioner; and
 - (vi) where any order for inspection of financial records has been made by the Registered Organisations Commission under section 273 of the RO Act, there has been compliance.
- (f) no revenue has been derived from undertaking recovery of wages activity during the reporting period.

This declaration is made in accordance with a resolution of the Committee of Management.



For MEAA Board: Simon Collins

Title of Office held: Federal President

Dated 13 November 2023

Consolidated Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2023

	Note	2023 \$	2022 \$
REVENUE			
Revenue from ordinary activities	2	13,509,208	12,211,374
EXPENDITURE			
Depreciation and amortisation	3	(303,445)	(312,702)
Finance costs	3	(33,008)	(50,306)
Employee costs	3	(8,344,252)	(8,269,455)
Site costs		(747,618)	(567,735)
Affiliation fees	3	(294,555)	(274,631)
Printing and postage		(22,956)	(16,184)
Telephone		(82,244)	(92,837)
Magazines		(89,220)	(76,514)
Repairs and maintenance		(396,781)	(298,251)
Travel		(112,187)	(43,422)
Events		(689,450)	(613,169)
Net losses from sale of assets		(224,814)	(157)
Other expenses from ordinary activities		(1,167,965)	(859,457)
Total direct costs		(12,508,495)	(11,474,820)
Profit/(loss) before income tax		1,000,713	736,554
Income tax expense		-	-
Profit/(loss) after income tax attributable to the members of Media, Entertainment & Arts Alliance		1,000,713	736,554
Other comprehensive income for the year (net of tax)		-	-
Total comprehensive income for the year attributable to the members of Media, Entertainment & Arts Alliance		1,000,713	736,554

The above Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

Consolidated Statement of Financial Position as at 30 June 2023

	Note	2023 \$	2022 \$
ASSETS			
Current assets			
Cash on hand and at bank	5	8,643,718	15,157,142
Cash held in trust	5	19,591,941	13,716,717
Term deposits	5	1,316,344	306,140
Trade and other receivables	6	481,514	394,058
Other current assets	7	246,491	189,110
Total current assets		30,280,008	29,763,167
Non-current assets			
Long-term trade and other receivables	6	100,410	100,410
Financial assets	8	1,037	21,241
Property, plant and equipment	9	3,563,429	3,994,636
Intangible assets	10	40,988	-
Total non-current assets		3,705,864	4,116,287
TOTAL ASSETS		33,985,872	33,879,454
LIABILITIES			
Current liabilities			
Short-term trade and other payables	11	20,260,902	19,759,368
Short-term borrowings	12	44,353	78,000
Short-term provisions	13	1,476,960	1,802,617
Other current liabilities	14	800,155	1,269,627
Total current liabilities		22,582,370	22,909,612
Non-current liabilities			
Long-term trade and other payables	11	-	10,249
Long-term provisions	13	64,450	53,270
Long-term borrowings	12	-	567,984
Total non-current liabilities		64,450	631,503
TOTAL LIABILITIES		22,646,820	23,541,115
NET ASSETS		11,339,052	10,338,339
EQUITY			
Reserves		3,782,229	3,782,229
Retained earnings		7,556,823	6,556,110
TOTAL EQUITY		11,339,052	10,338,339

The above Consolidated Statement of Financial Position should be read in conjunction with the accompanying notes.

Consolidated Statement of Changes in Equity for the year ended 30 June 2023

2023	Stability Reserve \$	Fighting Fund \$	Equity Foundation Reserve \$	SOMA Reserve \$	Campaign Reserve \$	Special Projects Reserve \$	Retained Earnings \$	Total \$
Balance at 1 July 2022	1,000,000	1,392,899	352,444	340,433	316,453	380,000	6,556,110	10,338,339
Net Profit attributable to members of the entity	-	-	-	-	-	-	1,000,713	1,000,713
Other comprehensive income (net of tax)	-	-	-	-	-	-	-	-
Total comprehensive income attributable to the members	-	-	-	-	-	-	1,000,713	1,000,713
Transfers to and from reserves								
SOMA Reserve								
Balance at 30 June 2023	1,000,000	1,392,899	352,444	340,433	316,453	380,000	7,556,823	11,339,052
Supported by separate bank account	1,011,975	839,496	296,315	-	-	-	-	

The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Consolidated Statement of Changes in Equity for the year ended 30 June 2022

2022	Stability Reserve \$	Fighting Fund \$	Equity Foundation Reserve \$	SOMA Reserve \$	Campaign Reserve \$	Special Projects Reserve \$	Retained Earnings \$	Total \$
Balance at 1 July 2021	1,000,000	1,392,899	352,444	309,498	316,453	380,000	5,850,491	9,601,785
Net Profit attributable to members of the entity	-	-	-	-	-	-	736,554	736,554
Other comprehensive income (net of tax)	-	-	-	-	-	-	-	-
Total comprehensive income attributable to the members	-	-	-	-	-	-	736,554	736,554
Transfers to and from reserves								
SOMA Reserve	-	-	-	30,935	-	-	(30,935)	-
Balance at 30 June 2022	1,000,000	1,392,899	352,444	340,433	316,453	380,000	6,556,110	10,338,339
Supported by separate bank account	1,000,380	821,405	289,930	-	-	-	-	

The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Consolidated Statement of Cash Flows for the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities:			
Receipts from members and sponsors (inclusive of GST)		13,886,376	13,546,986
Receipts from government stimulus		-	-
Payments to suppliers and employees (inclusive of GST)		(13,123,360)	(80,932)
Interest and dividends received		377,839	104,276
Finance costs		(29,180)	(41,776)
Net cash provided by operating activities	15	1,111,675	13,528,554
Cash flows from investing activities:			
Payments for property, plant and equipment	9	(99,243)	(217,752)
Payments for intangibles	10	(40,988)	-
Proceeds from sale of plant and equipment		2,191	941
Net amounts paid for term deposits		(1,010,204)	(1,529)
Net cash used in investing activities		(1,148,244)	(218,340)
Cash flows from financing activities:			
Repayment of borrowings		(601,631)	(80,116)
Net cash used in financing activities		(601,631)	(80,116)
Net (decrease)/increase in cash held		(638,200)	13,230,098
Cash and cash equivalents at beginning of year		28,873,859	15,643,761
Cash and cash equivalents at end of financial year	5	28,235,659	28,873,859

The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to the Financial Report for the year ended 30 June 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

Basis of preparation

The Media, Entertainment & Arts Alliance (“MEAA”) is an entity created under the *Fair Work (Registered Organisations) Act 2009* (the “RO Act”), registered and domiciled in Australia.

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 Organisations) Act 2009*. For the purpose of preparing the general purpose financial statements, MEAA is a not-for-profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities 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. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

Comparative amounts

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

Adoption of New Australian Accounting Standard requirements

Any new and revised standards that became effective for the first time in the current financial year have been adopted. No accounting standard has been adopted earlier than the application date stated in the standard.

The accounting policies adopted are consistent with those of the previous financial year except for the following standards and amendments, which have been adopted for the first time this financial year:

- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments. Application of these amendments are discussed further below.

Impact on application of AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments

- The annual improvements amend the following standards:
- AASB 9 Financial Instruments to clarify that in applying the ‘10 per cent’ test to assess whether to derecognise a financial liability, an entity includes only fees paid or

received between the entity (the borrower) and the lender, including fees paid or received by either the entity or the lender on the other’s behalf.

- AASB 16 Leases (AASB 16) to amend Illustrative Example 13 to remove the illustration of the reimbursement of leasehold improvements by the lessor.
- Amendments to AASB 116 Property, Plant and Equipment require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in the profit or loss, instead of deducting the amounts received from the cost of the asset.
- Amendments to AASB 137 Provisions, Contingent Liabilities and Contingent Assets clarify which costs an entity can include when assessing whether a contract will be onerous.

The amendments are not expected to have a material impact on the financial statements of the Reporting Unit.

Future Australian Accounting Standards Requirements

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods that are expected to have a future financial impact on reporting unit include:

AASB 2020-1 – Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

This Standard amends AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. This Standard applies to annual reporting periods beginning on or after 1 January 2023. Earlier application is permitted.

The Committee of Management does not expect the adoption of this amendment to have a material impact on its financial statements and AASB 2020-1 has not been early adopted for the financial year ended 30 June 2023.

Accounting Policies

(a) Basis of consolidation

The consolidated financial statements comprise the financial statements of MEAA and entities controlled by MEAA. Control is achieved where MEAA is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns.

Specifically, MEAA controls an investee if and only if MEAA has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee);
- Exposure, or rights, to variable returns from its involvement with the investee;
- The ability to use its power over the investee to affect its returns.

MEAA reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when MEAA obtains control over the subsidiary and ceases when MEAA loses control of the subsidiary.

Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date of gaining control until the date control ceases.

Income and expense of controlled entities acquired or disposed of during the year are included in the consolidated statement of comprehensive income from the effective date of acquisition and up to the effective date of disposal, as appropriate. Total comprehensive income of subsidiaries is attributed to the owners of MEAA.

Where necessary, adjustments are made to the financial statements of controlled entities to bring their accounting policies into line with those used by MEAA.

All intra-group transactions, balances, income and expenses are eliminated in full on consolidation.

(b) Property, equipment and vehicles

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

Land and buildings

Freehold land and buildings are measured at cost less, where applicable, any accumulated depreciation and impairment losses.

For impairment purposes, it is the policy of the MEAA Board to obtain a valuation every 3-5 years.

Equipment and motor vehicles

These are measured on the cost basis less depreciation and impairment losses. The carrying value is reviewed annually by the MEAA Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the depreciated replacement cost of the asset or net cash flows that will be received from the assets’ subsequent disposal.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight-line basis over their useful lives to MEAA commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Buildings	2.5%
Equipment and motor vehicles	10-50%

The assets’ residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. Each asset class’s carrying amount is written down immediately to its recoverable amount if the class’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 comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

(c) Impairment of assets

At the end of each reporting period, MEAA reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset’s fair value less costs to sell and value in use, is compared to the asset’s carrying value. Any excess of the asset’s carrying value over its recoverable amount is expensed to the statement of comprehensive income.

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

Where it is not possible to estimate the recoverable amount of a class of assets, MEAA estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

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

(d) Capitation fees and levies

Capitation fees and levies are recognised on an accrual basis and recorded as a revenue and/or expense in the year to which they relate.

(e) Financial instruments

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

Financial assets

Contract assets and receivables

A contract asset is recognised when MEAA's right to consideration in exchange goods or services that has transferred to the customer when that right is conditioned on the MEAA's future performance or some other condition.

A receivable is recognised if an amount of consideration that is unconditional is due from the customer (i.e. only the passage of time is required before payment of the consideration is due).

Contract assets and receivables are subject to impairment assessment.

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.

Financial assets at amortised cost

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.

MEAA's financial assets at amortised cost includes trade and other receivables.

Financial assets at fair value through profit or loss (including designated)

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term.

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in profit or loss.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, at amortised cost 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.

MEAA's financial liabilities include trade and other payables, lease liabilities and borrowings.

Financial liabilities at amortised cost

After initial recognition, financial liabilities at amortised cost are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any

discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in profit or loss.

(f) Cash and cash equivalents

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

(g) Employee benefits

Provision is made for MEAA's liability for employee benefits arising from services rendered by employees to the reporting date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

Long service leave

The liability for long service leave is recognised in current and non-current liabilities, depending on the unconditional right to defer settlement of the liability for at least 12 months after the reporting date. The liability is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

(h) Provisions

These are recognised when MEAA has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(i) Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration MEAA 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

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances, rebates and amounts collected on behalf of third parties.

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when it is expended. When

there are conditions attached to grant revenue relating to the use of those grants for specific purposes, it is recognised in the statement of financial position as a liability until such conditions are met or services provided.

Donations are recognised as revenue when received unless they are designated for a specific purpose, where they are carried forward as deferred income in the statement of financial position until expensed.

Membership subscription income has been accounted for on an accruals basis. Membership subscriptions outstanding at the reporting date have been brought to account as receivables where subscriptions are paid by the members' employers through salary deductions. Membership income is deemed earned in the year to which it relates. Membership subscriptions relating to the unexpired part of the membership year are deferred and recognised as income in the next financial year.

Other revenue

For any revenue streams that are not defined as contracts with customers, then the revenue is recognised when the entity gains control, economic benefits are probable and the amount of the revenue can be measured reliably.

Interest revenue is recognised when received. Dividend revenue is recognised when the right to receive a dividend has been established.

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

(j) Liabilities relating to contracts with customers

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before MEAA transfers the related goods or services. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when MEAA performs under the contract (i.e. transfers control of the related goods or services to the customer).

(k) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables in the statement of financial position are shown inclusive of GST. Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(l) Income tax

MEAA is an income tax exempt entity under section 501 of the *Income Tax Assessment Act 1997*.

(m) Trade and other payables

These amounts represent liabilities for goods and services provided to MEAA prior to the end of the financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

(n) Borrowings

These are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the statement of comprehensive income over the period of the borrowings using the effective interest method. They are removed from the statement of financial position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or other expenses. They are classified as current liabilities unless MEAA has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

(o) Foreign currency transactions and balances

The financial statements are presented in Australian dollars which is MEAA's functional and presentation currency and rounded to the nearest dollar.

Foreign currency monetary items are translated at the year-end exchange rate. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value are reported at the exchange rate at the date when fair values were determined.

Exchange differences arising on the translation of monetary items are recognised in the statement of comprehensive income. Exchange differences arising on the translation of non-monetary items are recognised directly in equity to the extent that the gain or loss is directly recognised in equity, otherwise the exchange difference is recognised in the statement of comprehensive income.

(p) Leases

The reporting unit assesses at contract inception whether a contract is, or contains, a lease — that is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The reporting unit as a lessee

The reporting unit applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The reporting unit recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The reporting unit recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

	2023	2022
Buildings	5 years	5 years
Plant and equipment	2.5 years	2.5 years

If ownership of the leased asset transfers to the reporting unit at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Lease liabilities

At the commencement date of the lease, the reporting unit recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the reporting unit and payments of penalties for terminating the lease, if the lease term reflects the reporting unit exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the reporting unit uses the implicit interest rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Short-term leases and leases of low-value assets

The reporting unit's short-term leases are those that have a lease term of 12 months or less from the commencement. The reporting unit also applies the lease of low-value assets recognition exemption to low-value leases. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

(q) Intangible assets

Intangible assets acquired separately than through business combination are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and

useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

Software costs

Significant costs associated with development of software are amortised on a straight-line basis over the period of their expected benefit, being their finite life of 3 years.

Website costs

Website development costs are considered to have a finite life of 3 years and will be amortised on a straight-line basis over this period as they are not considered to generate any benefit after this initial three years.

(r) Critical accounting estimates and judgments

The MEAA Board evaluates estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within MEAA.

Key estimates – Impairment

MEAA assesses impairment at each reporting date by evaluating conditions specific to MEAA that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates. No impairment has been recognised. This estimate is most applicable to impairment review of property, equipment and vehicles in Note 9 of this financial report.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account. This estimate of provisions has been applied to Note 13.

Estimation of useful lives of assets

MEAA determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down. Useful lives of assets have been applied to Note 9.

(s) Fair value measurement

MEAA measures financial instruments, such as "financial assets at fair value through profit and loss", at fair value at each balance sheet date. Fair values of financial instruments

are disclosed in Note 18. Assets and liabilities measured at fair value are disclosed in Note 19.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by MEAA. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

MEAA uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1—Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2—Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3—Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, MEAA determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

(t) Going concern

No going concern financial support was received or given by MEAA to or from another reporting unit during the year ended 30 June 2023.

NOTE 2: REVENUE

(a) Disaggregation of revenue from contracts with customers

A disaggregation of the MEAA's revenue by type of arrangement is provided on the face of the Statement of Profit or Loss and Other Comprehensive Income. The table below also sets out a disaggregation of revenue by type of customer:

	2023 \$	2022 \$
Type of customer		
Members	9,990,537	8,501,994
Other reporting units	-	-
Government	-	-
Other parties	3,518,671	3,709,380
Total revenue from contracts with customers	13,509,208	12,211,374
Operating activities		
Subscriptions and fees	9,167,677	7,731,944
Grants, sponsorships and events income	2,239,605	2,652,801
Interest from financial institutions	377,838	104,276
Rental income	269,674	235,836
Levies	822,860	770,050
Dividend income	1	-
Capitation fees and other revenue from another reporting unit	-	-
Revenue from recovery of wages activity	-	-
Donations	-	-
Income recognised from volunteer services	-	-
Sundry income	631,553	716,467
Total revenue	13,509,208	12,211,374

MEAA was not in receipt of any financial support from another reporting unit of the organisation during the year (2022: \$Nil).

(b) Levies

The levies disclosed in total above were in respect to monies collected from membership fees:

	2023 \$	2022 \$
Debt reduction levy	329,133	308,009
Campaign levy	493,727	462,041
Total levies	822,860	770,050

NOTE 3: PROFIT/(LOSS) BEFORE INCOME TAX

Surplus before income tax has been determined after charging the following expenses:

	2023 \$	2022 \$
Finance costs — financial institutions	29,180	41,776
Finance costs — interest on right-of-use assets	3,828	8,530
Legal fees (other legal costs)	35,034	28,898
Legal fees (litigation)	-	14,303
Donations paid — \$1,000 or less	909	909
Donations paid — above \$1,000	-	-
Grants paid — \$1,000 or less	-	-
Grants paid — above \$1,000	-	-
Honoraria	13,325	16,400
Audit fees	44,500	47,150
Other services provided by auditors (Equity Trust quarterly residuals audit, FBT review and financial statement preparation)	16,000	19,000
Consideration to employers for payroll deductions	526	814
Capitation fees and other expense to another reporting unit	-	-
Compulsory levies	12,624	11,472
Fees/allowances — meetings and conferences	-	-
Conference and meeting expenses	177,761	68,077
Advertising fees	400	1,564
Penalties — via RO Act or RO Regulations	-	-
Lease payments for short-term/low-value leases	10,800	10,800

Depreciation and amortisation

	2023 \$	2022 \$
Depreciation of property, plant and equipment	303,445	311,037
Amortisation of intangibles	-	1,665
Total depreciation and amortisation	303,445	312,702

Employee benefits — office holders

	2023 \$	2022 \$
Salaries	-	-
Annual leave	-	-
Long service leave	-	-
Separation and redundancies	-	-
Superannuation	-	-
Other employee costs	-	-
Total employee benefits to office holders	-	-

Employee benefits — staff other than office holders

	2023 \$	2022 \$
Salaries	6,111,277	6,062,514
Annual leave	544,788	512,134
Long service leave	60,871	18,905
Separation and redundancies	366,858	304,551
Superannuation	902,965	884,302
Other employee costs	357,493	487,049
Total employee benefits to staff other than office holders	8,344,252	8,269,455

(a) Levies

The levies disclosed in total above were in respect of the following funds:

	2023 \$	2022 \$
ACT Journalist Benevolent Fund	2,725	2,834
SA Journalist Benevolent Fund	2,400	1,125
WA Journalist Benevolent Fund	7,499	7,513
Total levies	12,624	11,472

(b) Affiliation fees

The affiliation fees disclosed in total above were in respect of the following entities:

Affiliation	Which Members	2023 \$	2022 \$
National			
ACTU	All sections (except Media)	69,589	60,581
State and Territories			
Unions NSW	All sections in NSW (except Media and SOMA)	16,798	14,404
South Coast Labour Council	All sections in South Coast	568	546
Victorian Trades Hall Council	All sections in Victoria (except Media and SOMA)	32,391	32,988
Gippsland Trades & Labour Council		222	155
Ballarat Trades Hall		589	428
Bendigo Trades Hall Council		315	-
Queensland Council of Unions	All sections in QLD (except Media)	8,317	7,390
South Australia United Trades and Labour Council	All sections in SA (except Media and SOMA)	3,475	2,527
Unions WA	All sections in WA (except Media and SOMA)	2,636	2,466
Unions ACT	All sections in ACT	2,945	2,320
Unions Tasmania	All sections in TAS (except Media)	2,030	1,974
Trade union centres — Other			
APHEDA		1,790	1,432
Australian Labor Party			
Australian Labor Party (NSW)	All sections in NSW (except Media and SOMA)	20,045	17,580
Australian Labor Party (SA)	All sections in SA (except Media and SOMA)	478	1,886
International			
International Federation of Actors	Equity	24,736	24,265
International Federation of Journalists	Media	43,376	39,046
International Federation of Musicians	SOMA and freelance musicians	5,554	5,460
International Freedom of Expression Exchange (IFEX)	All sections	-	-
Union Network International - MEI	Entertainment, Crew and Sport	15,838	14,467
Professional and policy			
Australian Copyright Council		2,864	2,716
Australian Press Council		25,000	25,000
Membership services			
Professionals Australia — Member Advantage Program		15,000	17,000
Total		294,555	274,631

NOTE 4: KEY MANAGEMENT PERSONNEL COMPENSATION

(a) Key management personnel

Names and positions held of key management personnel in office at any time during the financial year are:

Key management personnel	Position
Erin Madeley	Chief Executive (appointed 18 July 2022)
Paul Murphy	Chief Executive (resigned 02 September 2022)

(b) Key management personnel compensation

	2023 \$	2022 \$
Short-term employee benefits:		
Salary (including annual leave taken)	290,577	200,042
Annual leave accrued	10,190	30,700
Performance bonus	-	-
Total short-term employee benefits	300,767	230,742
Post-employment benefits:		
Superannuation	25,422	22,005
Total post-employment benefits	25,422	22,005
Other long-term benefits:		
Long service leave	22,270	48,190
Total other long-term benefits	22,270	48,190
Termination benefits	69,512	-
Total key management personnel compensation	417,971	300,937

(c) Transactions with key management personnel and their close family members:

	2023 \$	2022 \$
Loans to/from key management personnel	-	-
Other transactions with key management personnel	-	-

Names of Media, Entertainment & Arts Alliance Board (MEAA Board) members and period positions held during the financial year

Simon Collins	Federal President
Karen Percy	Federal President (Media)
Fiona Donovan	Federal President (ECS)
Cameron Brook	Federal President (Musicians)
Jason Klarwein	Federal President (Equity)
Erin Delahunty	Federal Vice-President (Media)
Leigh Tonkin	Federal Vice-President (Media)
Tiffany Lyndall-Knight	Federal Vice-President (Equity)
Ursula Yovich	Federal Vice-President (Equity)
Zoe Watkins	Federal Vice-President (ECS/Musicians)
Bjorn Stewart	NSW Branch Board Member
Caleb Cluff	Victoria Branch Board Member
Geoffrey Tarr	All Other Branches (SA, NT, TAS and ACT)
Michael Balk	Queensland Branch Board Member
Martin Saxon	Western Australia Branch Board Member

The MEAA Board have elected not to receive an honorarium for the 2022/2023 financial year. Total honoraria for the MEAA Board in the year to 30 June 2023 was \$Nil (2022: \$Nil). Total honoraria for SOMA Executive was \$13,325 (2022: \$16,400).

Board fees

Fees paid to MEAA employees for sitting on boards or committees are remitted to MEAA.

Other elected officials' compensation

There is no compensation paid to other elected officials.

NOTE 5: CASH AND CASH EQUIVALENTS

	2023 \$	2022 \$
Cash on hand	312	1,146
Cash at bank	4,329,070	14,557,079
Term deposits (Money held in trust note 21)	3,300,000	3,300,000
Term deposits (MEAA)	4,314,336	598,917
Cash held in trust (note 21)	16,291,941	10,416,717
Cash per Cash Flow Statement	28,235,659	28,873,859
Other term deposits	1,316,344	306,140
Total cash and cash equivalents	29,552,003	29,179,999

NOTE 6: TRADE AND OTHER RECEIVABLES

	2023 \$	2022 \$
Current		
Membership debtors	43,984	45,058
Less allowance for expected credit losses	-	-
Other receivables	437,530	349,000
Total current trade and other receivables	481,514	394,058
Non-current		
Other receivables	100,410	100,410
Total non-current trade and other receivables	100,410	100,410

No receivables with another reporting unit were present as at 30 June 2023 (2022: \$Nil)

NOTE 7: OTHER CURRENT ASSETS

	2023 \$	2022 \$
Current		
Prepayments	245,441	188,060
Deposits refundable	1,050	1,050
Total other assets	246,491	189,110

NOTE 8: FINANCIAL ASSETS

	2023 \$	2022 \$
Non-current		
Financial assets comprise:		
Listed investments		
Shares — at fair value	1,037	1,037
Shares in listed trusts — at fair value	-	20,204
Total financial assets	1,037	21,241

NOTE 9: PROPERTY, PLANT AND EQUIPMENT

		2023 \$	2022 \$
Land and buildings			
Sydney	At cost	5,208,171	5,640,089
	Less accumulated depreciation	(3,048,397)	(3,127,547)
		2,159,774	2,512,542
Brisbane	At cost	48,427	48,427
	Less accumulated depreciation	(47,215)	(37,530)
		1,212	10,897
Adelaide	At cost	204,628	204,628
	Less accumulated depreciation	(148,534)	(143,418)
		56,094	61,210
Melbourne	At cost	1,954,080	1,896,330
	Less accumulated depreciation	(707,417)	(655,194)
		1,246,663	1,241,136
Equipment and vehicles			
	At cost	669,830	1,068,365
	Less accumulated depreciation	(582,311)	(968,927)
		87,519	99,438
Right-of-use assets			
	At cost	220,963	221,670
	Less accumulated depreciation	(208,796)	(152,257)
		12,167	69,413
Total property, plant and equipment		3,563,429	3,994,636

NOTE 9: PROPERTY, PLANT AND EQUIPMENT (cont.)

(a) Movements in carrying amounts

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land and buildings				Equipment and Motor Vehicle \$	Right-of-Use Assets \$	Total \$
	Sydney \$	Brisbane \$	Adelaide \$	Melbourne \$			
Carrying amount at the beginning of year	2,512,542	10,897	61,210	1,241,136	99,438	69,413	3,994,636
Additions	-	-	-	57,750	41,493	-	99,243
Disposals	(224,814)	-	-	-	(1,484)	(707)	(227,005)
Depreciation expense	(127,954)	(9,685)	(5,116)	(52,223)	(51,928)	(56,539)	(303,445)
Carrying amount at the end of year	2,159,774	1,212	56,094	1,246,663	87,519	12,167	3,563,429

(b) Valuations of land and buildings

The MEAA Board has reviewed the book value of land and buildings and believes that the market value is substantially in excess of the book value. They have reviewed the assumptions used in each valuation and believe the key assumptions remain valid.

The latest valuation of the Sydney property was performed by Jones Lang LaSalle on 21 April 2022 when the property was valued at \$9,650,000. The valuation was based on capitalisation of net income and direct comparison approach. The Committee of Management believe the carrying value of the land and buildings is less than the fair value less cost to sell at 30 June 2023, and as such no impairment is deemed necessary.

The freehold land and building in Melbourne was independently valued on 28 March 2022 by Jones Lang LaSalle, when the property was valued at \$3,600,000. The valuation was

based on capitalisation of net income and direct comparison approach. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current demand for land and buildings in the area and recent sales data for similar properties.

The freehold land and building in Adelaide was independently valued on 17 May 2022 by Jones Lang LaSalle, when the property was valued at \$380,000. The valuation was based on the market capitalisation and direct comparison method. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current demand for land and buildings in the area and recent sales data for similar properties.

(c) Non-current assets pledged as security

Refer to note 12 for information on non-current assets pledged as security.

NOTE 10: INTANGIBLES

	2023 \$	2022 \$
Software		
At cost	167,461	126,473
Less accumulated amortisation	(126,473)	(126,473)
	40,988	-
Website		
At cost	289,596	289,596
Less accumulated amortisation	(289,596)	(289,596)
	-	-
Total intangibles	40,988	-

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

2023	Software \$	Website \$	Total \$
Balance at the beginning of year	-	-	-
Additions	40,988	-	40,988
Disposals	-	-	-
Amortisation expense	-	-	-
Carrying amount at the end of year	40,988	-	40,988

NOTE 11: TRADE AND OTHER PAYABLES

	2023 \$	2022 \$
Current		
Unsecured liabilities		
Trade payables	19,788,098	19,408,520
Goods and services tax payable	216,693	182,412
Creditors and accruals	245,596	99,655
Lease liability	10,515	68,781
Total current unsecured other liabilities	20,260,902	19,759,368
Non-current		
Unsecured liabilities		
Lease liability	-	10,249
Total non-current unsecured other liabilities	-	10,249

(a) Included in creditors and accruals are the following:

	2023 \$	2022 \$
Litigation	-	-
Other legal matters	2,145	2,347
Consideration to employers for payroll deductions	-	-
Employee benefits to staff	1,154	496
Total	3,299	2,843

(b) Amounts not expected to be settled within the next 12 months

There are no amounts not expected to be settled within the next 12 months.

No payables with another reporting unit were present as at 30 June 2023 (2022: \$Nil).

NOTE 12: BORROWINGS

	2023 \$	2022 \$	
Current			
Secured liabilities	Bank loans	44,353	78,000
Non-current			
Secured liabilities	Bank loans	-	567,984

(a) Bank loans

The bank loan is a fixed term loan for 13 years at a variable interest rate.

(b) Assets pledged as security

The loan is secured by a first registered mortgage over the property owned by MEAA in Redfern, New South Wales.

NOTE 13: PROVISIONS

Employee provisions are split between office holders and other employees as follows:

	2023 \$	2022 \$
Employee provisions — office holders:		
Annual leave	-	-
Long service leave	-	-
Separation and redundancies	-	-
Other provisions	-	-
Subtotal employee provisions — office holders	-	-

No staff held positions as Office Holders from 23 April 2015 to the date of this report.

	2023 \$	2022 \$
Employee provisions — staff:		
Annual leave	806,070	828,600
Long service leave	735,340	868,880
Separation and redundancies	-	158,407
Other provisions	-	-
Subtotal employee provisions — staff	1,541,410	1,855,887
Total employee provisions	1,541,410	1,855,887
Current	1,476,960	1,802,617
Non-current	64,450	53,270
Total employee provisions	1,541,410	1,855,887

Amounts not expected to be settled within the next 12 months

The current provision for employee benefits includes all unconditional entitlements where employees have completed the required period of service and also those where employees are entitled to pro-rata payments in certain circumstances. The entire amount is presented as current, since MEAA does not have an unconditional right to defer settlement. However, based on past experience, MEAA does not expect all employees to take the full amount of accrued leave or require payment within the next 12 months.

The following amounts reflect leave that is not expected to be taken within the next 12 months:

	2023 \$	2022 \$
Employee benefits obligation expected to be settled after 12 months	64,450	53,270

	2023 \$	2022 \$
Total employee provisions	1,541,410	1,855,887
Other provisions	-	-
Total provisions	1,541,410	1,855,887

NOTE 14: OTHER LIABILITIES

	2023 \$	2022 \$
Current		
Contract liabilities - deferred membership income	130,300	33,652
Contract liabilities - deferred other income	559,820	1,149,366
Contract liabilities - Media Safety & Solidarity Fund	110,035	86,609
Total other liabilities	800,155	1,269,627

(a) Media Safety & Solidarity Fund

Deferred other income includes funds raised and expended by the Media Safety & Solidarity Fund. The following is the movement in the Media Safety & Solidarity Fund:

	2023 \$	2022 \$
Balance as at 1 July	86,609	68,698
Funds raised during the year	46,959	159,926
Payments made during the year	(23,533)	(142,015)
Balance as at 30 June	110,035	86,609

These funds are invested in a separate bank account.

NOTE 15: CASH FLOW INFORMATION

Reconciliation of cash flow from operations with surplus after income tax expense

	2023 \$	2022 \$
Net surplus for the year after income tax expense	1,000,713	736,554
Adjustments for		
Depreciation and amortisation	303,445	312,702
Net losses from sale of assets	224,814	157
Recognition of right-of-use assets	-	-
Decrease in fair value of financial assets	20,204	2,511
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables and other assets	(144,837)	346,826
Increase in trade and other payables and other liabilities	21,813	11,802,490
(Decrease)/increase in provisions	(314,477)	327,314
Net cash provided by operating activities	1,111,675	13,528,554

There were no cash flows to or from other reporting units and/or controlled entities during the year to 30 June 2023 (2022: \$Nil).

NOTE 16: RESERVES

- (a) **Stability Reserve**
The Stability Reserve was set up to advance the working capital of MEAA and has been invested in bank accounts.
- (b) **Equity Foundation Reserve**
The Equity Foundation Reserve has been set up to advance the interests of the Equity Foundation.
- (c) **Symphony Orchestra Musicians' Association (SOMA) Reserve**
The SOMA Reserve has been set up to advance the interests of orchestral musicians.
- (d) **Campaign Reserve**
The Campaign Reserve has been set up to advance the interests of the members.
- (e) **Fighting Fund Reserve**
The Fighting Fund Reserve was set up to assist members undertaking action in support of MEAA objectives or other related activities in support of MEAA objectives.
- (f) **Special Projects Reserve**
The Special Projects Reserve was set up for contingencies, such as legal costs.

NOTE 17: CAPITAL AND LEASING COMMITMENTS

- (a) **Operating lease commitments — as lessee**
The entity had no material unrecognised contractual commitments as at 30 June 2023 (2022: Nil). Right-of-use assets (Note 9) and corresponding lease liabilities (Note 11) have been recognised with respect to long-term/high-value leases. Remaining lease expenses during the year relate to short-term/low-value leases, which are recorded in the statement of profit or loss and other comprehensive income.
- (b) **Operating lease commitments — as lessor**
Leases are for property rental in Sydney and Melbourne, a mix between a month-to-month basis and a fixed term, and provisions for fixed increases of 3%. Future minimum rentals receivable under non-cancellable operating leases as at 30 June 2023 are as follows:

	2023 \$	2022 \$
Receivable — minimum lease payments		
Within one year	32,083	39,707
After one year but not more than two years	-	-
After two years but not more than three years	-	-
After three years but not more than four years	-	-
After four years but not more than five years	-	-
After five years	-	-
Total operating lease commitments — as lessor	32,083	39,707

- (c) **Capital expenditure commitments**
There are no material unrecognised contractual capital expenditure commitments as at 30 June 2023 (2022: \$Nil).

NOTE 18: FINANCIAL RISK MANAGEMENT

	Note	2023 \$	2022 \$
Financial assets			
Cash and cash equivalents:			
Cash at bank and on hand	5	4,329,382	14,558,225
Cash held in trust	5	16,291,941	10,416,717
Term deposits (MEAA)	5	4,314,336	598,917
Term deposits (Equity Trust)	5	3,300,000	3,300,000
Term deposit (Walkley Foundation)	5	1,316,344	306,140
Financial assets at amortised cost:			
Trade and other receivables	6	581,924	494,468
Financial assets at fair value through profit or loss:			
Financial assets – listed shares	8	1,037	21,241
Total financial assets		30,134,964	29,695,708
Financial liabilities at amortised cost:			
Trade and other payables	11	19,788,098	19,408,520
Lease liabilities	11	10,515	79,030
Borrowings	12	44,353	645,984
Total financial liabilities		19,842,966	20,133,534

MEAA's activities expose it to a variety of financial and market risks (including price risk, credit risk, interest rate risk and liquidity risk). MEAA's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of MEAA.

MEAA's financial instruments consist of cash and cash equivalents, trade and other receivables, financial assets at fair value through profit or loss, trade and other payables, and borrowings.

MEAA does not have any derivative financial instruments at 30 June 2023.

- i) **Market risk**
MEAA is exposed to equity securities price risk. This arises from investments held by MEAA and classified on the statement of financial position as financial assets at fair value through profit or loss.

Market risk associated with investments is overseen by the MEAA Board under policies approved by them.

The MEAA Board monitors the performance of all investments and determines the investment strategy and the selection or disposal of individual investments.

The value of financial assets at fair value through profit or loss held at 30 June 2023 totals \$1,037 (2022: \$21,241) – refer to note 8.

- ii) **Credit risk**
Credit risk is the risk that the other party to a financial instrument will fail to discharge their obligation, resulting in MEAA incurring a financial loss. Credit risk arises from cash and cash equivalents (e.g. deposits held with banks and financial institutions) and trade and other receivables. The credit risk on financial assets of MEAA, which have been recognised in the statement of financial position, are generally the carrying amount of trade and other receivables, net of any provision for impairment. There is no concentration of credit risk with respect to current and non-current receivables as MEAA has a

large number of sponsorship and membership receivables that spreads the potential risk of impairment. To mitigate the credit risk associated with balances of cash and cash equivalents held with banks and financial institutions, the MEAA Board have established a policy that these can only be held with AAA-rated entities.

The value of trade and other receivables at 30 June 2023 totals \$581,924 (2022: \$494,468), refer to note 6. The value of cash and cash equivalents at 30 June 2023 totals \$29,552,003 (2022: \$29,179,999), refer to note 5.

- iii) **Foreign currency risk**
MEAA is exposed to foreign currency risk arising from cash or cash equivalents held in foreign currency. The value of the foreign currency balances held at 30 June 2023 totals \$887,735 (2022: \$854,513). To manage the foreign exchange risk, the Group tries to minimise holding excess amounts of foreign currency.

Sensitivity analysis to foreign currency rates
MEAA has performed a sensitivity analysis relating to its exposure to foreign currency risk at balance date. This sensitivity analysis demonstrates the effect on current year results and equity that could result from a change in the foreign currency rates, with all other variables held constant.

	2023 \$	2022 \$
Change in surplus:		
Strengthening/weakening in Australia Dollar by 5%	42,273	40,691
Change in equity:		
Strengthening/weakening in Australia Dollar by 5%	42,273	40,691

- iv) **Interest rate risk**
MEAA is exposed to interest rate risk. This arises from cash and deposits held with financial institutions. The value of cash and cash equivalents at 30 June 2023 totals \$29,552,003 (2022: \$29,179,999), of which \$8,930,680 is held in term deposits (2022: \$4,205,057). Finally, MEAA also has bank borrowings of \$44,353 (2022: \$645,984).

Sensitivity analysis to interest rates
MEAA has performed a sensitivity analysis relating to its exposure to interest rate risk at balance date. This sensitivity analysis demonstrates the effect on current year results and equity which could result from a change in these risks, with all other variables held constant.

	2023 \$	2022 \$
Change in surplus:		
Strengthening/weakening in interest rate by 5%	21,338	673
Change in equity:		
Strengthening/weakening in interest rate by 5%	21,338	673

- v) **Liquidity risk**
Vigilant liquidity risk management requires the consolidated entity to maintain sufficient liquid assets (mainly cash and cash equivalents) and available borrowing facilities to be able to pay debts as and when they become due and payable.

MEAA manages liquidity risk by maintaining adequate cash reserves and available borrowing facilities by continuously monitoring actual and forecast cash flows and matching the

maturity profiles of financial assets and liabilities. The following financing facilities were available to the group at the end of the reporting period:

Bank loans	2023 \$	2022 \$
Total facilities:		
Used at the end of the reporting period	44,353	645,984
Unused at the end of the reporting period	-	-
	44,353	645,984

The bank loan is a fixed term loan for 13 years at a variable interest rate.

Remaining contractual maturities
As at 30 June 2023, MEAA's only long-term financial asset is a \$100,410 loan receivable (2022: \$100,410); while they have no long-term financial liability (2022: \$10,249). All other remaining contractual maturities for its financial instrument assets and liabilities are classified as one year or less.

NOTE 19: FAIR VALUE MEASUREMENT

Fair value hierarchy
The following tables detail MEAA's assets and liabilities, measured or disclosed at fair value, using a three-level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
Consolidated - 2023				
Assets				
Ordinary shares	1,037	-	-	1,037
Total assets	1,037	-	-	1,037
Consolidated - 2022				
Assets				
Ordinary shares	21,241	-	-	21,241
Total assets	21,241	-	-	21,241

The consolidated disclosure noted above is equal to that of MEAA in its capacity as a parent entity.

There were no transfers between levels during the financial year.

Net fair values of listed investments, classified as financial assets at fair value through profit or loss, have been valued at the quoted market bid price at balance date. For other assets and other liabilities, the carrying amounts are assumed to approximate their fair values due to their short-term nature. No financial assets and financial liabilities are readily traded on organised markets in standardised form other than listed investments. The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and the notes to the financial statements.

NOTE 20: 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 the General Manager (refer s.272 RO Act):

1. A member of a reporting unit, or the General Manager (refer s.272 RO Act), 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).

NOTE 21: MONIES HELD IN TRUST

At year end, MEAA was holding in Equity Trust an amount of \$19,591,941 (2022: \$13,716,717). This amount and the corresponding liability are reflected in the Statement of Financial Position of MEAA. The monies received on behalf of the performers are held in trust prior to the quarterly distribution.

Residuals

The Equity Trust is responsible for distributing residual fees (residuals), which are fees paid by distributors to the performers concerned. They are sometimes referred to as “royalties”, “repeats” or “second usage fees”. These fees are negotiated by MEAA and paid

to qualifying performers who work on film or TV productions, after the initial use or exploitation of these productions.

The Equity Trust collects these fees on behalf of the performers and then calculates the residuals for each of them. These calculations are reviewed by MEAA’s external auditors, prior to paying performers each quarter. On occasion, there are discrepancies relating to performers entitlement to residuals or the attributed portion and these need to be resolved before payments are made.

All residual fees received are banked in accounts specifically designated as trust accounts.

The Equity Trust monitors exploitation or sales that may trigger residuals and contacts the producer and distributor when money is due from them. Producers and distributors are required to provide regular reports on all income they have received and residuals owing. The Equity Trust aims to pay out all residuals received, but some performers are difficult to trace.

MEAA Rules provide for the use of those amounts that are not able to be distributed within six years of being received by the Association; they may be applied by MEAA for the interests of the general class of people for whom the money was received, that is, performers. If, after six years, if any member can assert a right to any money received, MEAA shall make good that money. Any net interest or related earnings for the interests can also be applied to the interests of performers.

Superannuation contributions

Equity Trust also negotiates, monitors and collects superannuation contributions on behalf of Australian performers working overseas and forwards their entitlement to the appropriate superannuation fund.

	2023 \$	No of Performers	2022 \$	No of Performers
Total owed to cast members at 1 July	13,702,287		7,146,859	
Monies received in the year				
Residuals, claims and super received	20,446,246	5,896	17,870,563	7,091
Monies paid in the year				
Residuals, claims and super paid to performers	(13,474,745)	3,253	(10,055,618)	3,406
Payments made on behalf of performers to MEAA:	Residual Fees deducted from residuals on behalf of members of which \$506,126 was paid including GST of \$46,011 to the MEAA as Member Income (2022: \$403,056 which includes GST of \$36,641)	(506,404)	(403,094)	
	Outstanding union subscriptions deducted from residuals on behalf of members and paid to MEAA as member income (current)	(162,154)	(149,051)	
	Outstanding union subscriptions deducted from residuals on behalf of members and paid to MEAA as member income (non-current)	(10,391)	(494)	
Amounts paid to MEAA Equity Trust:	Administration fees deducted from residuals on behalf of non-members of which \$456,009 including GST of \$41,455 was paid to the MEAA Equity Trust (2022: \$407,930 including GST of \$37,084)	(456,104)	(408,029)	
	Interest Members Equity — term deposit not paid	(17,291)	(2,690)	
	Interest Members Equity June 2022 paid	2,690	3,842	
	Portion of amounts not able to be distributed within six years transferred to MEAA Equity Foundation for the interests of performers (2022: prepaid balance: \$64,500)	-	(300,000)	
Total owed to cast members at 30 June	19,524,134		13,702,287	
The total owed to cast members at 30 June includes distributable amounts that are over six years old	3,182,208		2,446,137	
Interest received on recovered monies				
Interest received on Equity Trust bank accounts, of which \$158,466 (2022: \$41,226) was transferred to the MEAA Equity Trust	175,062		41,683	
Costs of administration (these have been accounted for in MEAA operations)	-		-	

NOTE 22: WALKLEY FOUNDATION

On 15 July 2013 the Walkley Foundation was incorporated as a not-for-profit company limited by guarantee. The board is made up of three MEAA elected media officials – the Media section Federal President and two Federal Vice-Presidents of the Media section – as well as a delegate of the MEAA Chief Executive, the Chair of the Judging Panel and two independent directors.

The directors are MEAA Media President Karen Percy, Adele Ferguson, Michael Brissenden, Erin Delahunty, Victoria Laurie and Leigh Tonkin.

Assets, liabilities and reserves of the Walkley Foundation are:

	2023 \$	2022 \$
Current assets		
Cash and cash equivalents	2,482,583	9,450,983
Trade and other receivables	185,895	135,591
Term deposits	1,316,344	306,140
Prepayments	74,075	1,647
Total current assets	4,058,897	9,894,361
Non-current assets		
Property, plant and equipment	21,383	22,190
Total non-current assets	21,383	22,190
Total assets	4,080,280	9,916,551
Current liabilities		
Trade and other payables	139,207	5,593,985
Contract liabilities - deferred revenue	442,296	920,502
Provisions	109,170	125,780
Total current liabilities	690,673	6,640,267
Non-current liabilities		
Provisions	-	510
Total non-current liabilities	-	510
Total liabilities	690,673	6,640,777
Net assets	3,389,607	3,275,774
Equity		
Retained surplus	3,389,607	3,275,774
Total equity	3,389,607	3,275,774

The result for the year to 30 June 2023 in respect of the Walkley Foundation was a surplus of \$113,832 (2022: \$873,776).

Foundation key management personnel compensation

As the Walkley Foundation has been set up as a separate entity and a subsidiary, the Walkley Foundation is a related party and all intercompany transactions have been eliminated upon consolidation.

The remuneration of the Walkley Foundation Chief Executive Officer has been disclosed below.

Company Secretary + CEO	2023 \$	2022 \$
Salary	241,679	274,993
Superannuation	25,810	20,103
Total	267,489	295,096

NOTE 23: EVENTS AFTER THE REPORTING DATE

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

The financial statements were authorised for issue on 13 November 2023 by the MEAA Board.

NOTE 24: RELATED PARTY TRANSACTIONS

In accordance with AASB 124 there are no other related party transactions as at 30 June 2023 (2022: \$Nil).

NOTE 25: CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There are no contingent liabilities or contingent assets as at 30 June 2023 (2022: \$Nil).

NOTE 26: REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

The registered office and principal place of business of MEAA is: 245 Chalmers Street, Redfern NSW 2016.

NOTE 27: BUSINESS COMBINATIONS

No assets or liabilities were acquired due to amalgamation or restructure during the year (2022: \$Nil) or as part of a business combination (2022: \$Nil).

NOTE 28: PAYMENTS TO FORMER RELATED PARTIES

MEAA did not make a payment to a former related party of MEAA during the year ended 30 June 2023 (2022: \$Nil).

NOTE 29: ADMINISTRATION OF FINANCIAL AFFAIRS BY A THIRD PARTY

MEAA did not have another entity administer the financial affairs of MEAA for the year ended 30 June 2023 (2022: None).



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Media, Entertainment & Arts Alliance
Independent Audit Report to the Members of Media, Entertainment & Arts Alliance

REPORT ON THE AUDIT OF THE FINANCIAL REPORT
For the Financial Year Ended 30 June 2023

Opinion

We have audited the financial report of Media, Entertainment & Arts Alliance (the Reporting Unit) and its controlled entities (the Group), which comprises the consolidated statement of financial position as at 30 June 2023, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year ended 30 June 2023, notes to the financial statements, including a summary of significant accounting policies; the Committee of Management Statement and the subsection 255(2A) report.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Media, Entertainment & Arts Alliance and its controlled entities as at 30 June 2023, and its financial performance and its cash flows for the year ended on that date in accordance with:

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

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

Basis for Opinion

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

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

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

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Elected Officers' 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.

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

Responsibilities of Committee of Management for the Financial Report

The Committee of Management of the Reporting Unit is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the Reporting Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Reporting Unit or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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.
- 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.

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- 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 our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Reporting Unit audit. We remain solely responsible for our audit opinion.

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 we are an audit firm where at least one member is a registered auditor and are an auditor registered under the RO Act.

Registration number (as registered by the RO Commissioner under the RO Act): AA2023/5.

SDJA
 SDJA

Jonathan Rudman
 Director
 13 November 2023
 Sydney, New South Wales

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s.268 Fair Work (Registered Organisations) Act 2009

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

Certificate for the period ended 30 June 2023

I, Simon Collins, being the Federal President of the Media, Entertainment & Arts Alliance, certify:

- that the documents lodged herewith are copies of the full report for the Media, Entertainment & Arts Alliance and controlled entities for the year ended 30 June 2023 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the MEAA on 13 November 2023; and
- that the full report was presented to a meeting of the MEAA Board on 21 November 2023 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Federal President: Simon Collins

Dated 21 November 2023

WHERE TO FIND US

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