



Fair Work  
Commission

21 January 2025

Emeline Gaske  
Secretary  
Australian Municipal, Administrative, Clerical and Services Union

Sent via email: [info@asu.asn.au](mailto:info@asu.asn.au)

CC: [jeff.tulk@sawarddawson.com.au](mailto:jeff.tulk@sawarddawson.com.au)

Dear Emeline Gaske

**Australian Municipal, Administrative, Clerical and Services Union  
Financial Report for the year ended 30 June 2024 – FR2024/71**

I acknowledge receipt of the financial report for the year ended 30 June 2024 for the Australian Municipal, Administrative, Clerical and Services Union (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 13 December 2024.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

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.

### Reporting Requirements

The Commission's website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the section 253 reporting guidelines and a model set of financial statements.

The Commission recommends that reporting units use these model financial statements to assist in complying with the RO Act, the section 253 reporting guidelines and Australian Accounting Standards. Access to this information is available via [this link](#).

If you have any queries regarding this letter, please call 1300 341 665 or email [regorgs@fwc.gov.au](mailto:regorgs@fwc.gov.au).

Yours sincerely

**Fair Work Commission**

# Australian Services Union – National Office

Section 268 Fair Work (Registered Organisations) Act 2009

## Certificate by prescribed designated officer<sup>1</sup>

Certificate for the year ended 30 June 2024

I Emeline Gaske being the National Secretary of the Australian Municipal, Administrative, Clerical and Services Union certify:

- that the documents lodged herewith are copies of the full report for the Australian Services Union – National Office for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on **8 November 2024**; and
- that the full report was presented to a meeting of the committee of management<sup>2</sup> of the reporting unit on **9 December 2024** in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:



Name of prescribed designated officer:

Emeline Gaske

Title of prescribed designated officer:

National Secretary

Dated:

13 December 2024



### This certificate is only required to be lodged with the Commission

The designated officer's certificate must be completed, signed and dated by a prescribed designated officer **after** all the events within the financial reporting process have been completed. This will occur **after** the presentation of the full report to the relevant s.266 meeting (2<sup>nd</sup> meeting).

<sup>1</sup> Regulation 162 of the *Fair Work (Registered Organisations) Regulations 2009* defines a 'prescribed designated officer' of a reporting unit for the purposes of section 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.

<sup>2</sup> Adjust certificate as appropriate to reflect the facts.

By your side



# ASU Operating Report 2024

Period 01/07/2023 to 30/06/2024

## **ASU Operating Report 2024**

Published 18 October, 2024 by the  
Australian Services Union (ASU)

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

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Authorised by Emeline Gaske, National Secretary,  
Australian Services Union  
Ground floor, 116-124 Queensberry Street,  
Carlton South Victoria 3053, Australia



## Operating Report

File: UC

Period 01/07/23 to 30/06/2024

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The Australian Municipal, Administrative, Clerical and Services Union (ASU) presents its report on the operation of the Union for the financial year ended **June 30<sup>th</sup>, 2024**.

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

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

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

- Modern Award Matters – making and responding to application to vary awards and finalizing outstanding items in review of all Modern Awards (4 Yearly Review);
- National Enterprise Bargaining – negotiations of agreements across all ASU industries;
- Submissions to Federal & State Government Inquiries;
- National Campaigns on industrial issues of importance to members;
- Governance – Regulatory Compliance, Governance, Right of Entry training, rule changes and WGEA Reporting

**1.1 Industrial Relations Reforms**

The ASU has participated in the current phase of national reforms via the *Closing the Loopholes & Right to Disconnect legislation* to the federal industrial relations system as follows:

- Right to Disconnect
- Criminalisation of wage theft
- National labour hire regulation
- Better protections for contractors and gig economy workers
- Reforming adverse action and anti-discrimination provisions
- Sex Discrimination and Sexual Harassment Best Practice Kit

**1.2 Award Matters**

**Annual Wage Review**

- The ASU has made submissions to the Annual Wage Review, highlighting experience of members through a survey of professional administrative sector employees. This supported the ACTU claim and drew attention to gender equity principles.
- The ASU participated in the ACTU working groups such as the pay equity working group particularly as they effect the SCHDS, Legal Services, Airline Operations and Clerks Private Sector Awards.

**Modern Awards Review 2023-2024**

The proceedings were organised around key theme Job Security, Making Award Easier to Use and Work and Care. The ASU played a leading role in each stream and lead the development of the ACTU's strategy. Significant issues included better rostering and overtime arrangements for part-timers, better conditions for casuals, roster justice, better flexible working arrangements, working from home arrangements.

The FWC issued its final report with significant outcomes for the ASU:

- No recommendations to reduce conditions for any employees.
- The Commission found that current part-time employment arrangements are not fit for purpose. It will conduct a review of part-time employment provisions in all modern awards in 2025.

- A new working from home test case focused on the *Clerks Private Sector Award 2020*.

### Gender Undervaluation Review

The Fair Work Commission initiated a review of gender undervaluation in 5 awards, including the SCHDS Award, the Aboriginal Health Workers Award, and the Health Professionals and Support Services Award. It is likely that this review will establish new wage fixing principles that may flow on into other ASU Awards, such as the Legal Industry Award, Contract Call Centres Award and the Clerks Award.

### Clerks Award & Banking and Finance Industry Awards

- Australian Business Industrial and AI Group have made applications to exclude some employees from the coverage of the Clerks Award and the Banking, Finance and Insurance Industry Awards if they are paid more than the minimum award rate of pay. We are opposing these applications.
- The Commission has indicated that it will start a case to consider working from home arrangements in the Clerks Award. The ASU will focus on a universal right to request working from home arrangements and an allowance for employees who are forced to work from home.

### SCHDS Award

- The ASU has implemented an industrial strategy to protect equal pay, win a fair classifications structure and improve working conditions for community and disability sector workers.
- A **UNSW Research Report** based on a survey of community and disability services industry workers is the largest ever study of community and disability workers in Australia, it accounts for 1% or more of the total SCHDS Award industry. The report will inform the next steps in the broader SACS Classification Case and support our political activity. It demonstrates that the SCHDS Award fails to properly describe the work of community sector workers leading to extensive under-classification.
- A variation to ensure that disability support workers are classified under Schedule B of the SCHDS Award will be made in conjunction with the AWU, HSU and UWU.
- **Work Value:** An application to significantly vary the classification structure in the SCHDS Award has been lodged. The ASU is seeking a simplified classification structure that properly values members' professional work. Three phases are proposed firstly, the Commission should incorporate the Equal Remuneration Order pay rates into the Award, Secondly, the Commission should identify the work value assessed during the SACS Equal Pay Case in 2012 by implementing indicative job titles for each level and finally, the Commission should create a new structure that reflects the significant work value change in the industry since 2012.
- **Sleepover Case:** AIG and Parkerville (WA Children & Youth Services provider) have made applications to vary the SCHDS Award to allow back-to-back shifts after sleepovers which could mean that community sector workers could be on the employer's premises for as long as 28 hours without a genuine break. The ASU has filed a counterclaim to improve conditions for employees working sleepovers by increasing the allowance and limiting the circumstances where they can be used.

## 1.3 National ASU Enterprise Bargaining

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

- **Airlines**  
The ASU has completed or is negotiating with the following companies: Virgin Australia Guest Services, Garuda, Menzies (VIC & NSW) and Dnata Catering.

- **General Administrative and Clerical**  
The ASU has completed or is negotiating with the following private sector employers, Salter & Gordon, Maurice Blackburn & Unions: Apple, VIQ, Slater & Gordon, NTEU, FSU and AMWU.
- **Social & Community Services (SACS)**  
The ASU has completed or is negotiating with the following SACS employers: NEAMI, Smith Family and Mission Australia.
- **Zombie Agreements**  
The ASU has participated in the FW Act reform of setting aside zombie agreements with respect to those within the ASU's coverage particularly in the airlines industry.

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

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

Submission	Lodged
ASU Submission – The Digital Transformation of Workplaces	20 June 2024
ASU Submission - Independent Review of the Fair Work Amendment (Paid Family and Domestic Violence Leave) Act 2022 (Cth)	12 June 2024
ASU Submission – Inquiry into local government sustainability	31 May 2024
ASU Submission – Strategic Review of the Australian Apprenticeship Incentive System	19 May 2024
ASU Submission - Select Committee on Adopting Artificial Intelligence (AI)	9 May 2024
Joint Union Submission – NDIS Provider and Worker Registration Taskforce	7 May 2024
ASU Submission - Net Zero Economy Authority Bill 2024	18 April 2024
ASU Submission – Annual Wage Review 2023-2024	28 March 2024
ASU Submission - Issues related to menopause and perimenopause	21 March 2024
ASU Submission – NDIA 2023-24 Annual Price Review	1 March 2024
ASU Submission - NDIS participant experience in rural, regional and remote Australia	22 February 2024
ASU Submission - Productivity Commissions Inquiry into Philanthropy	9 February 2024
ASU submission – Review of Financial Wellbeing and Capability programs	29 January 2024
ASU Submission – 2024-25 Pre-Budget submissions	25 January 2024
ASU Submission – Consultation on Disability Royal Commission Response	19 January 2024
ASU Submission - Developing a Not-for-Profit Sector Development Blueprint	20 December 2023
ASU Submission - Supporting women to achieve VET-based careers	18 December 2023
ASU Supplementary Submission - Paid Parental Leave Amendment (More Support for Working Families) Bill 2023 [Provisions]	13 December 2023
ASU Submission - Paid Parental Leave Amendment (More Support for Working Families) Bill 2023	17 November 2023
ASU Submission - A stronger, more diverse and independent community sector	8 November 2023
ASU Submission - National Legal Assistance Partnership Review	30 October 2023
ASU Submission - Developing the National Housing and Homelessness Plan	19 October 2023
ASU Submission - Fair Work Legislation Amendment (Closing Loopholes) Bill 2023	29 September 2023
ASU Submission - Multicultural framework review	29 September 2023
ASU Submission - ANZSCO review of occupations – Round 2	11 August 2023
ASU Submission - NDIS pricing and payment approaches	31 July 2023



## 1.5 National Campaigns & Communications

### Highlights of campaign activities

- **Clock off Switch off**

A campaign for a legislated right to disconnect was launched through a new campaign website, based on member survey results, a petition to the Federal Government and campaign materials for workplaces. The campaign activity focused on engagement and growth of professional administrative workers with the development of an unpaid time calculator to engage with members and lead generation.
- **Fair Rostering for Airline Employees**

A concurrent, but with separate campaign website and workplace materials, Clock off Switch off campaign focussing on airline shift workers to seek tangible improvements including limits around working times, requiring advanced notice of rosters and roster changes, protecting workers from negative consequences for refusing contact outside of working hours, and predictable and secure rostering rights. The ASU campaigned for a new industry minimum standard of 28 days' forward rostering with a 14-day notice period for changes, as well as limits of five consecutive days of work without a day's break and a daily maximum limit of 12 hours work.
- **Standing our Ground – Airlines Campaign**

A new campaign for roster justice launched at the National Airlines Divisional Council (NADC) meeting in Melbourne in May 2024. Almost 100 delegates from each airlines Branch endorsed and launched the campaign with an action at the conference. Campaign materials, including flyers and a petition, which they are already taking into workplaces across the country
- **ASU for Yes**

ASU members came together to campaign throughout the Voice referendum campaign and better outcomes for Aboriginal and Torres Strait Islander peoples with campaign activity including telephone calls to ASU members, on the ground workplace and community campaigning such as doorknocking and leafletting.
- **Unpaid placements**

The ASU has partnered with social work student members and the heads of social work schools to support a campaign to end unpaid student work placements. Campaign activity has so far included an online roundtable with Australian universities accord panel higher education review roundtable, in-person roundtable in Sydney with the federal Education Minister as well as campaign communications and materials including a petition.
- **Local Government Matters**

In late 2023 at a National Australian Labor Party Conference, ASU/USU representatives won significant commitments from the Federal Government for local government, including: Increased funding for Federal Assistance Grants; a commitment to run a detailed Parliamentary Inquiry into how the government can increase funding to local government, as well as issues affecting local government capacity such as rate capping and cost shifting and an ongoing partnership between the government and the ASU/USU to build better funding and fairly paid, secure jobs in Local Government.

In preparation for the Inquiry into Local Government Sustainability, The ASU ran a national survey of members working in local government throughout April and May. ASU members response was clear: greater government funding is needed for secure jobs, quality services, and proper investment in local government. The ASU launched the Local Government Matters campaign and created a campaign pack for Branch and member use which can be accessed on

the Local Government website, including workplace campaign materials, digital materials for social media and member communications, online tools such as a petition, survey report summary guide.

- **Community and disability workers deserve better**

In May the ASU held a National SACS and Disability Member Summit with members from around the country to plan and launch our sector-wide campaign to lift the wages and conditions for community and disability workers: 'Community and Disability Workers Deserve Better'. A groundbreaking report commissioned by the ASU was launched at the summit: 'Australia's social and community services workforce: Characterisation, classification and value' by UNSW Social Policy Research Centre.

This gained national media attention with coverage in over 70 publications nationally. The summit attendees created and endorsed a campaign action plan around the theme 'Skilled, Respected, Equal' and members have begun rolling out the campaign in their workplaces. A campaign website was launched with a petition, campaign sign-up form, and the newly launched research report – all to engage members and generate non-member leads for recruitment. Delegates from across the country will lobby MPs in Canberra to gain support for the campaign.

- **Sleepovers: Wake up big business. Hands off our sleepover pay**

The ASU held a rally outside AiG in Sydney as part of the SACS and Disability National Member Summit to hand deliver a petition and call on AiG to abandon their bid to change the SCHDS Award to have sleepover shifts classified as 'breaks'. Members wore ASU-branded sleeping masks, and rallied with placards, banners, and lots of chanting. This action boosted the petition and generated powerful content for social media. The ASU has appeared in the Fair Work Commission conciliation in opposition to the AiG matter as well as providing submissions in reply to the ease-of-use stream of the Modern Award Review.

- **Right to Disconnect – Clock Off and Switch Off**

Since winning the Right to Disconnect, the ASU has run briefings for Branch officials and organisers around the new industrial right and provided updated campaign materials for use with members.

### **Highlights of member engagement activities**

In 2023-24 the program included 32 new interactive live webinars, and access for ASU members to over 180 on-demand webinars. In the 2023-2024 reporting period ASU Career Launchpad had over 2,960 registrations for live webinars by ASU members.

### **National Communications and improving the member experience**

Throughout 2022-23 the ASU has undertaken extensive research and data analysis aimed at improving the member experience and membership value and continued building a new national database and website. This work has included:

- The ASU has moved towards a national membership system. This involves the building of a new national membership database and member portals across seven ASU Branches with three Branches going live and a further four Branches to transition in the next year. The national system provides better services to members including a member portal and tools to assist in the growth of the union.
- Development, design and copy for a new ASU website
- Development and launch of a new online ASU join form which is mobile-friendly and platform responsive
- Development of new member communications, and automated member communications.

- Maintenance and development (as needed) of a learning management system for the professional development program (ASU Career Launchpad) which has the ability to be integrated with the new database;
- Social media content across Facebook, Instagram, Twitter and LinkedIn focusing on current bargaining- primary in Airlines and Apple and other ASU campaigns.
- Launch of the ASU Pride network.
- The ASU Career Launchpad program delivered sessions on topics as diverse as allyship (presented with our gender-diverse members), preventing vicarious trauma, and an education session on the recent Unions for YES! campaign, Continuing Professional Development (CPD) sessions providing high-value professional skills development to legal sector professionals, as well as four webinars on Superannuation in partnership with Australian Super. Member registrations for the years ending 2023 and 2022 were, as follows:
  - 4,724 live webinar registrations in 2023.
  - 2,401 live webinar registrations in 2022.
  - 3,694 on-demand webinar registrations in 2023 – about 15% of the registrations occurred in December when the live webinars were paused.
  - 2,219 on-demand webinar registrations in 2022.

### **National ASU Industry Meetings**

The ASU coordinates National meetings of officials and delegates in some of its key industries, including Airlines (National Airline Division Council), Energy, Local Government and the Social and Community Services Sector (SACS). The location of these meetings shifts from State to State and are also conducted online so as to give Branches better local access.

### **Industrial Officers Masterclass**

An Industrial Officer's Masterclass meet regularly and assist Branches with industrial work. ACTU, National and Branch officials have presented strategies for a range of industrial topics including Fair Work Act reform, WHS, industrial action, workplace issues, multi-employer bargaining, economic briefings, 4 day working week, fixed term employment and superannuation reforms.

### **Health, Safety & Workers Compensation**

The ASU National Office campaigns on health & safety and worker's compensation issues and campaigns on the national level. Branches lead the work on state or territory health and safety issues.

## **1.6 Governance**

### **Regulatory Compliance**

- Administration of the ASU in accordance with the National Rules of the Union; including meeting reporting requirements of the Fair Work (Registered Organisations) Act 2009 with respect to registered organisations; convening of meetings of the National Executive of the Union and implementing decisions made by the National Executive.
- Maintaining the National finances and assets of the Union in accordance with the Union's rules. This includes the annual lodgement of Financial Statements, the Operating Report and Disclosure Statements such as the Officer and Related Party Statement and Loans Grants and Donations with FWC, and political donations disclosures with the AEC.
- National coordination of ASU governance obligations for consistency across the Union and to assist Branches' obligations.
- Branch Governance/Compliance teleconferences are held every 6 weeks.
- The 2024 ASU Annual Return [AR2024/18] was lodged by the National Office on 30 March 2024.
- The ASU participates in the ACTU Governance & Finance Officers Group quarterly meetings to discuss regulatory reforms and updates on union governance obligations.

- The national data base of all elected National and Branch Officers is being maintained with details and changes regularly updated by Branches as notified to the Fair Work Commission.
- The ASU National rules have been amended to meet new obligations, legislative requirements and governance best practice as follows:

<b>FWC lodgement date</b>	<b>Rule change</b>	<b>FWC decision</b>
12/12/2023	Qld Together Branch rules were amended to clarify the role of Conference Delegates representing regional and Aboriginal & Torres Strait Islands zones, Branch, subdivisions and recognition of a full time President option.	R2023/136
21/5/2024	National Rules updating Workplace Delegates Rights in Rules 3 & 55 to reflect Fair Work Act reforms. The rule changes enable Branch Committees of Management and Branch Secretaries, as delegated, to have the power to approve elections of delegates, appoint delegates and suspend or terminate the appointment of delegates for conduct in breach of the Union's rules and policies.	R2024/69

### **Registered Organisations Governance and Compliance External Review**

The ASU lodged a written submission with the FWC General Manager and participated in the external 'Registered Organisations Governance and Compliance Review' with a focus on FWC supervision of AEC elections and consolidation of all annual reporting requirements.

### **2023 Quadrennial Elections – AEC Electoral Report**

The 2023 ASU Quadrennial Post Election Report was issued by the Returning Officer in April 2024. As a result, the ASU has agreed to make some minor national electoral rule changes to ensure clarity and consistency with the Fair Work RO Act. Branches will determine further Branch electoral rule changes during the current term of office.

### **ASU Policies**

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

- Board Appointment Policy
- Conflict of Interest and Gift Policy
- Credit Card Policy
- Disclosure, Financial Training Audit and Financial Reporting Policy
- Motor Vehicle Policy
- Procurement Policy & Asset Management Policy
- Risk Management Policy
- Risk Management Process
- Sexual Harassment and Gender Based Violence Complaints Procedure
- Sexual Harassment and Gender Based Violence Policy
- Subscription Refund Policy
- Training and Development Investment Fund Governance Framework Policy
- Travel Policy
- Workplace Health and Safety (WHS) Policy

## Eligibility Rules

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

- D2023/6 - Ambulance Employees Association (AEA WA) - Application for Registration
- D2023/8 - Pro-Choice - Application for Registration

## Workplace Gender Equality Agency (WGEA)

ASU annual compliance report for the period 1 April 2023 to 31 March 2024, has been submitted, assessed by the Workplace Gender Equality Agency (WGEA) and achieved provisional compliance for the period.

## Union Governance and Right of Entry Permit training

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

### 2. Operating Result

The operating result of the Union for the year ended 30<sup>th</sup> June 2024 was a deficit of \$139,931 [deficit 2023: \$171,520]. No provision for tax was necessary as the union is considered exempt.

### 3. Significant Changes in Financial Affairs

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

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

### 4. Right of Members to Resign

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

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

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

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

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

Officer/Employee/Member	Trustee Company	Entity/Scheme	Position	Period position held for
Robert Potter	CARE Super Pty Ltd	CareSuper	Director	Current
Tony Cavanagh	CARE Super Pty Ltd	CareSuper	Director	Current
Rebecca Girard	CARE Super Pty Ltd	CareSuper	Director	Current
Emeline Gaske	HEST Australia Ltd	HESTA	Director	Current
Jennifer Thomas	Brighter Super	LGIA	Director	Current
Scott Cowen	EISS (SA) Ltd	ElectricSuper	Director	Current

Imogen Sturni	Legal Super Pty Ltd	Legal Super Pty Ltd	Director	Current
Lisa Darmanin	Vision Super	Vision Super	Chair	1/07/23-10/5/24

**6. Officers & employees who are directors of a company or members of a board.**

*[Additional ASU reporting]*

<b>Name</b>	<b>Name of company or board</b>	<b>Principal activities of company or board</b>	<b>How appointed [by virtue of position held, nomination by union or other]</b>
<b>Paul O'Neill</b> National President	Standards Australia – Committee EL-052, Electrical Energy Networks, Construction & Operation	Standards Australia Working Group	Ongoing
<b>Jennifer Thomas</b> National Vice President	Jobs QLD Board	QLD Unions' peak organisation	QCU Delegates
	QCU Vice President, Executive and Management committee member	QLD Unions' peak organisation	QCU Delegates
	Australian Labor Party Electoral College (QLD Branch)	Political party	ALP QLD Branch
	Energy Skills Advisory Committee for the Just Transition Group	Advisory	QLD Government
	Queensland Government Ministerial Housing Round Table	Advisory	QLD Government
<b>Robert Potter</b> National Secretary	ACTU Executive	National Unions' peak organisation	ASU
	ACTU Vice President	National Unions' peak organisation	ACTU
	ACTU Finance Committee	National Unions' peak organisation	ACTU
	Future Skills Organisation Limited, Employee Representative Director	Skills and training advisory	ACTU, National President
	Australian Government Department of Climate Change, Energy, the Environment and Water DCCEEW/EESP Advisory Group	Advisory	ACTU
<b>Emeline Gaske</b>	ACTU Executive	National Unions' peak organisation	ASU

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
Assistant National Secretary			
	UNI Apro Executive Committee	International Unions' peak organisation	ASU
	Respect@Work Council, member	Advisory	Attorney General
<b>John Nucifora</b> National Office	Electrocomm & Energy Utilities Industry Skills Council (EEISC) Director Board Member	Skills/Training Advisory	ASU
	Aspire Learning Resources, Chair	Skills Training Advisory	ASU
<b>Joanne Knight</b> National Office	Australian Industry and Skills Committee Tourism, Travel and Hospitality Industry Reference Committee	Skills/Training Council	ASU
<b>Corey Rabaut</b> National Office	ACTU OH&S Workers Compensation Committee, ASU Rep	National Unions' peak organisation	ACTU
	Migrant Workers' Centre Inc Committee/Board	Advisory	MWC Committee
<b>Michael Robson</b> National Office	Australian Industry and Skills Committee Sport and Recreation Industry Reference Committee	Skills/Training Council	ASU
<b>Zach Walsh</b> National Office	Union Shopper Committee member	Member discount service	ASU
<b>Tash Wark</b> VIC & TAS A&S	Public Safety, Public Sector, Corrections, Water and Local Government Industry Advisory Group	Advisory	ASU
<b>Imogen Sturni</b> VIC PS	Victorian Labor Admin Committee	Advisory	Victorian SL
<b>Cassie Farley</b> VIC PS	Victorian Skills Authority Business Services Industry Advisory Group	Advisory	ASU
<b>Angus McFarland</b> NSW & ACT (Services)	NSW Admin Committee, NSW ALP Member	Political party	Conference delegates
	NSW Labor Social Justice & Legal Affairs Committee	Political party	Conference delegates
	Australian Government NDIS Workforce Industry	Advisory	Department of Social Services

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
	Reference Committee		
	NDIS Quality and Safeguards Consultative Committee	Advisory	NDIS Commissioner
<b>Jan Primrose</b> NSW & ACT (Services)	Australian Industry and Skills Committee Disability Support Industry Reference Committee	Skills/Training Council	ASU
<b>Helen Westwood</b> NSW & ACT (Services)	Australian Industry and Skills Committee Client Services Industry Reference Committee	Skills/Training Council	ASU
	Australian Industry and Skills Committee Community Sector and Development Industry Reference Committee	Skills/Training Council	ASU
	Australian Industry and Skills Committee Direct Client Care and Support Industry Reference Committee	Skills/Training Council	ASU
<b>Graeme Kelly</b> NSW US	NSW Admin Committee, NSW ALP Member	Political party	Conference delegates
	ALP National Policy Forum Committee Member	Political party	Conference delegates
	Unions NSW Vice President	NSW Unions' peak organisation	Conference delegates
	Ministerial Advisory Committee for Local Government	Local Government	NSW Minister for Local Government
	President, Bundeena Community and Services Club	RSL	Election by Members
	ALP National Executive	Political party	ALP National Executive
<b>Sharon Sewell</b> NSW US	Unity Bank Limited	Unity Bank Limited	Nominated by Credit Union
<b>Zoe O'Rourke</b> NSW US	Australian Industry and Skills Committee Children's Education and Care Industry	Skills/Training Council	ASU



Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
	Reference Committee		
<b>David Scott</b> NSW US	Australian Industry and Skills Committee Water Industry Reference Committee	Skills/Training Council	ASU
<b>Luke Hutchins</b> NSW US	Australian Industry and Skills Committee Local Government Industry Reference Committee	Skills/Training Council	ASU
<b>Alex Scott</b> QLD Together	QCU Management Committee	Queensland Unions' peak organisation	QCU Delegates
<b>Neil Henderson</b> QLD (S&NA)	Labor Holding P/L Shareholder/member	Political party	ALP Admin
	Labor Resources P/L Shareholder/member	Political party	ALP Admin
	Labor Enterprises P/L Shareholder/member	Political party	ALP Admin
	Member of Energy Industry Council	Advisory	QLD Government
	ALP QLD Administrative Committee	Political	Elected
	QLD Law Society Specialisation Board	Advisory	Law Society
<b>Michelle Robertson</b> QLD (S&NA)	Health & Community Services - Workforce Council, Chair	Advisory	QCU
<b>Ben Jones</b> QLD (S&NA)	Australian Industry and Skills Committee Local Government Industry Reference Committee	Skills/Training Council	ASU
<b>Abbie Spencer</b> SA & NT	Executive member and Deputy Convenor of Progressive Left Unions and subbranches	Political party	Membership of PLUS
	Executive member SA Unions Executive	Political party	ASU SA/NT Branch
	Australian Labor Party SA Branch State Executive	Political party	SA ALP Convention delegates
<b>Scott Cowen</b> SA & NT	Executive member, Rainbow Labor South Australia Inc. Executive	Political party	Membership of Rainbow Labor SA

Name	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
	SA Regional Executive Committee - Pinnacle Foundation	Advisory	SA Regional Committee Chair
	Executive Committee Member - Rainbow Crows (LGBTIQ Supporter Group for the Adelaide Football Club)	Advisory	President, Rainbow Crows
	Executive member of PLUS	Advisory	Membership of PLUS
	Deputy member SA Unions	SA Unions' peak organisation	ASU SA/NT Branch
	Committee of Management for the Australian Labour & Employment Relations Association SA	Advisory	
<b>Wayne Wood</b> WA	Aware Super Western Australia Advisory Panel (WA Advisory Panel)	Advisory	

## 7. Number of Members

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

In accordance with Regulation 159 of the Fair Work (Registered Organisations) Regulations 2009: The number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the RAO Schedule and who are taken to be members of the registered organisation under sec. 244 of the RAO Schedule was 131,630 [2023: 128,845].

## 8. Number of Employees

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

The number of persons who were at the end of the financial year employees of the organisation including both full-time and part-time employees measured on a full-time equivalent basis was 16.

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

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

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

Name of officer	Position held	Period for which position held	
Paul O'Neill	National President	1/07/23	30/06/24
Jennifer Thomas	National Vice President	1/07/23	30/06/24
Robert Potter	National Secretary	1/07/23	30/06/24
Emeline Gaske	Assistant National Secretary	1/07/23	30/06/24
Angus McFarland	National Executive Representative	1/07/23	30/06/24

Name of officer	Position held	Period for which position held	
Jan Primrose	National Executive Representative	1/07/23	30/06/24
Thomas Patton	National Executive Representative	1/07/23	30/06/24
Graeme Kelly	National Executive Representative	1/07/23	30/06/24
Sharon Sewell	National Executive Representative	1/07/23	30/06/24
Ross Crawford	National Executive Representative	1/07/23	30/06/24
Alex Scott	National Executive Representative	1/07/23	30/06/24
Sharon Abbott	National Executive Representative	1/07/23	30/06/24
Danielle Spink	National Executive Representative	1/07/23	30/06/24
Neil Henderson	National Executive Representative	1/07/23	30/06/24
Kate Cotter	National Executive Representative	1/07/23	30/06/24
Abbie Spencer	National Executive Representative	1/07/23	30/06/24
Scott Cowen	National Executive Representative	1/07/23	30/06/24
Jeff Lapidos	National Executive Representative	1/07/23	30/06/24
Ancel Greenwood	National Executive Representative	1/07/23	30/06/24
Lisa Darmanin	National Executive Representative	1/07/23	02/06/24
Natasha Wark	National Executive Representative	1/07/23	30/06/24
Melanie Gent	National Executive Representative	1/07/23	30/06/24
Zoe Edwards	National Executive Representative	12/06/24	30/06/24
Imogen Sturni	National Executive Representative	1/07/23	30/06/24
Cassie Farley	National Executive Representative	1/07/23	30/06/24
Wayne Wood	National Executive Representative	1/07/23	30/06/24

Signature of designated officer:



Name and title of designated officer:

**Emeline Gaske**  
National Secretary  
Australian Municipal, Administrative, Clerical and Services Union

Dated: 18/10/2024

# **Australian Services Union - National Office**

ABN: 28 519 971 998

## **Financial Statements**

For the Year Ended 30 June 2024

# Australian Services Union - National Office

ABN: 28 519 971 998

## Contents

For the Year Ended 30 June 2024

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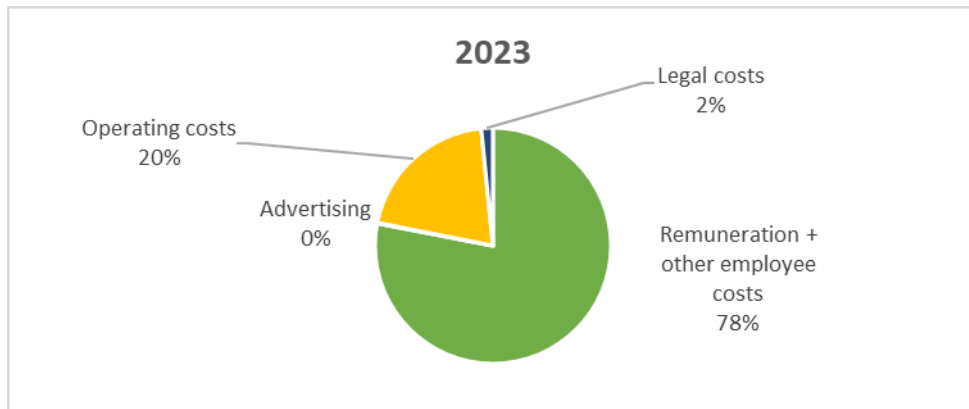
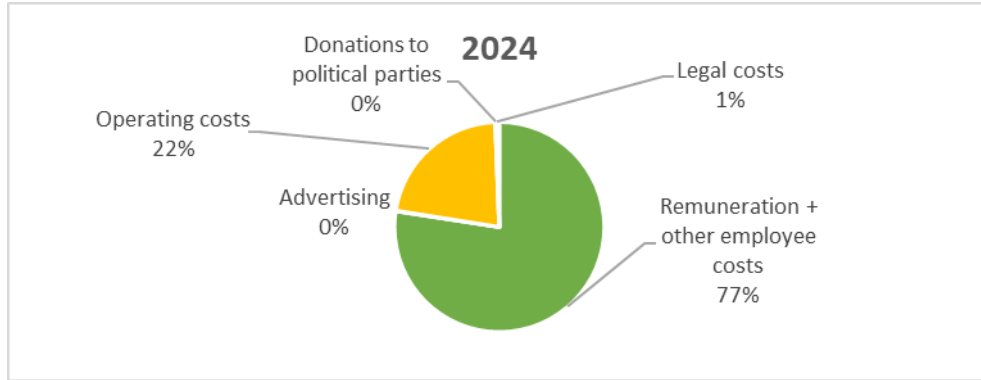
# Australian Services Union – National Office

ABN: 28 519 971 998

## Expenditure Report Required under Subsection 255(2A)

For the Year Ended 30 June 2024

The National Executive presents the expenditure report as required under subsection 255(2A) on the National Office for the year ended 30 June 2024.



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

National Secretary:

.....

Emeline Gaske

Date:

18 October 2024

# Australian Services Union - National Office

ABN: 28 519 971 998

## Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2024

	Note	2024 \$	2023 \$
<b>Revenue from contracts with customers</b>			
Capitation fees	2(b)	3,858,910	3,896,311
Levies	2(c)	203,724	32,894
<b>Total revenue from contracts with customers</b>		<b>4,062,634</b>	<b>3,929,205</b>
<b>Other revenue</b>			
Investment revenue	2(d)	120,519	111,177
Other revenue	2(e)	337,080	382,104
<b>Total other revenue</b>		<b>457,599</b>	<b>493,281</b>
<b>Total income</b>		<b>4,520,233</b>	<b>4,422,486</b>
<b>Expenses</b>			
Employee benefits expense	3(a)	(2,739,246)	(2,747,078)
Office and administration	3(b)	(747,013)	(681,734)
National Airlines Division expenses	3(c)	(25,695)	(34,675)
Depreciation and amortisation expense	3(d)	(160,085)	(172,047)
Affiliation fees	3(e)	(811,773)	(807,131)
Grants and donations	3(f)	(65,297)	(7,981)
Legal expenses	3(g)	(21,753)	(56,045)
Auditor's remuneration	3(h)	(30,017)	(27,116)
<b>Total expenses</b>		<b>(4,600,879)</b>	<b>(4,533,807)</b>
<b>Surplus/(deficit) from operating activities</b>		<b>(80,646)</b>	<b>(111,321)</b>
GSA training expense	13	(59,285)	(60,199)
<b>Surplus/(deficit) for the year</b>		<b>(139,931)</b>	<b>(171,520)</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met		-	-
<b>Total comprehensive income for the year</b>		<b>(139,931)</b>	<b>(171,520)</b>

The accompanying notes form part of these financial statements.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Statement of Financial Position

As at 30 June 2024

	Note	2024 \$	2023 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	1,435,376	1,370,059
Trade and other receivables	5	255,585	169,740
Financial assets	6	2,186,103	2,141,127
Other current assets	7	116,673	113,877
TOTAL CURRENT ASSETS		<u>3,993,737</u>	<u>3,794,803</u>
NON-CURRENT ASSETS			
Financial assets	6	38,919	38,919
Property, plant and equipment	8	549,219	637,168
Intangible assets	9	449,256	474,330
TOTAL NON-CURRENT ASSETS		<u>1,037,394</u>	<u>1,150,417</u>
TOTAL ASSETS		<u>5,031,131</u>	<u>4,945,220</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	10	337,613	260,607
Employee provisions	11	954,833	813,440
TOTAL CURRENT LIABILITIES		<u>1,292,446</u>	<u>1,074,047</u>
NON-CURRENT LIABILITIES			
Employee provisions	11	20,364	12,921
TOTAL NON-CURRENT LIABILITIES		<u>20,364</u>	<u>12,921</u>
TOTAL LIABILITIES		<u>1,312,810</u>	<u>1,086,968</u>
NET ASSETS		<u>3,718,321</u>	<u>3,858,252</u>
<b>EQUITY</b>			
Reserves	13	371,979	253,231
Accumulated Surplus		3,346,342	3,605,021
TOTAL EQUITY		<u>3,718,321</u>	<u>3,858,252</u>

The accompanying notes form part of these financial statements.



# Australian Services Union - National Office

ABN: 28 519 971 998

## Statement of Changes in Equity

For the Year Ended 30 June 2024

### 2024

	Accumulated Surplus	Government Skills Australia Reserves	National Airlines Industry Division Reserve	Rules and Coverage Contingency Fund Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2023	3,605,021	100,124	153,107	-	3,858,252
Deficit for the year	(139,931)	-	-	-	(139,931)
Transfers to/from reserves	(118,748)	(59,285)	5,710	172,323	-
<b>Balance at 30 June 2024</b>	<b>3,346,342</b>	<b>40,839</b>	<b>158,817</b>	<b>172,323</b>	<b>3,718,321</b>

### 2023

	Accumulated Surplus	Government Skills Australia Reserves	National Airlines Industry Division Reserve	Rules and Coverage Contingency Fund Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2022	3,714,561	160,323	154,888	-	4,029,772
Deficit for the year	(171,520)	-	-	-	(171,520)
Transfers to/from reserves	61,980	(60,199)	(1,781)	-	-
<b>Balance at 30 June 2023</b>	<b>3,605,021</b>	<b>100,124</b>	<b>153,107</b>	<b>-</b>	<b>3,858,252</b>

The accompanying notes form part of these financial statements.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Statement of Cash Flows

For the Year Ended 30 June 2024

	2024	2023
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from branches	18 5,141,568	4,794,552
Interest received	110,939	23,396
Other receipts	420,972	398,316
Payments to employees and suppliers	(5,137,823)	(4,811,400)
Payments to branches	18 (379,601)	(470,397)
Net cash provided by/(used in) operating activities	18 <u>156,055</u>	<u>(65,533)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of assets	1,300	7,619
Payment for equipment and vehicles	(10,102)	(55,924)
Payment for intangibles	(36,960)	(236,257)
Redemption (placement) of term deposits	(44,976)	(1,560,125)
Net cash used by investing activities	<u>(90,738)</u>	<u>(1,844,687)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase/(decrease) in cash and cash equivalents held	65,317	(1,910,220)
Cash and cash equivalents at beginning of year	<u>1,370,059</u>	<u>3,280,279</u>
Cash and cash equivalents at end of financial year	4 <u><u>1,435,376</u></u>	<u><u>1,370,059</u></u>

The accompanying notes form part of these financial statements.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 1 Summary of Material Accounting Policies

#### (a) Basis of preparation

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

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

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

#### (b) Comparative figures

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

#### (c) Income Tax

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

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

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

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 1 Summary of Material Accounting Policies

#### (e) Leases

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

#### (f) Revenue and other income

Where National Office has a contract with a customer, National Office recognises revenue when or as it transfers control of goods or services to the customer. National Office accounts for an arrangement as a contract with a customer if the following criteria are met:

- the arrangement is enforceable; and
- the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

#### Capitation fees

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

#### Interest income

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

#### Other revenue

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

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

#### (g) Gains and losses

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

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 1 Summary of Material Accounting Policies

#### (i) Employee benefits

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

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

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

#### (j) Cash and cash equivalents

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

#### (k) Financial instruments

##### Initial recognition and measurement

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

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

##### Financial assets at amortised cost

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 1 Summary of Material Accounting Policies

#### (k) Financial instruments

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

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

#### De-recognition

A financial asset is derecognised when:

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

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

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

#### Offsetting

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

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

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 1 Summary of Material Accounting Policies

#### (k) Financial instruments

##### Financial liabilities

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

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

##### Initial recognition and measurement

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

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

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

##### De-recognition

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

#### (l) Property, plant and equipment

##### Land and buildings

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

##### Plant and equipment

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 1 Summary of Material Accounting Policies

#### (l) Property, plant and equipment

##### Depreciation

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

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

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

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss.

##### De-recognition

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

#### (m) Intangible Assets

##### Amortisation

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets from the date that they are available for use. iMIS cloud system is amortised over 10 years.

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

#### (n) Impairment of non-financial assets

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



# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 1 Summary of Material Accounting Policies

#### (n) Impairment of non-financial assets

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

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

#### (o) Contingent assets and liabilities

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

#### (p) Australian Services Union branches

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

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 1 Summary of Material Accounting Policies

#### (q) Significant accounting estimates and judgments

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

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

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

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

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

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

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

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

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 2 Revenue and Other Income

#### (a) Disaggregation of revenue from contracts with customers

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

	2024	2023
	\$	\$
<b>Types of customer</b>		
Other reporting units - ASU branches	4,062,634	3,929,205
<b>Total revenue from contracts with customers</b>	<u>4,062,634</u>	<u>3,929,205</u>

#### Disaggregation of income for furthering activities

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

<b>Revenue funding sources</b>		
Other reporting units - ASU branches	8,796	8,738
Other parties	448,803	484,543
<b>Total income for furthering activities</b>	<u>457,599</u>	<u>493,281</u>

#### (b) Capitation fees from branches

Queensland Together Branch	952,042	963,024
QLD (Services & Northern Administrative) Branch	421,969	410,025
NSW United Services Branch	881,137	904,080
NSW & ACT (Services) Branch	467,653	458,594
VIC & TAS Authorities & Services Branch	571,016	613,646
VIC Private Sector Branch	140,510	138,570
SA & NT Branch	203,941	186,363
WA Branch	190,057	191,491
Taxation Officers' Branch	30,585	30,518
	<u>3,858,910</u>	<u>3,896,311</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 2 Revenue and Other Income

#### (c) Levies

	2024	2023
	\$	\$
<b>National Airlines Industry Division Levy</b>		
Queensland Together Branch	2,985	4,477
QLD (Services & Northern Administrative) Branch	942	942
NSW United Services Branch	3,392	3,392
NSW & ACT (Services) Branch	9,392	9,392
VIC & TAS Authorities & Services Branch	1,301	1,301
VIC Private Sector Branch	8,954	8,953
SA & NT Branch	1,564	1,564
WA Branch	2,873	2,873
	<b>31,403</b>	<b>32,894</b>
<b>Rules and Coverage Contingency Fund Levy</b>		
VIC & TAS Authorities & Services Branch	24,245	-
NSW & ACT (Services) Branch	21,515	-
NSW United Services Branch	39,080	-
SA & NT Branch	9,365	-
VIC Private Sector Branch	6,492	-
WA Branch	8,498	-
QLD (Services & Northern Administrative) Branch	42,557	-
Queensland Together Branch	19,194	-
Taxation Officers' Branch	1,380	-
	<b>172,326</b>	<b>-</b>
<b>Total levies</b>	<b>203,729</b>	<b>32,894</b>

#### (d) Investment revenue

Bank interest	110,930	70,215
Property rent - Taxation Officers' Branch	8,796	8,738
Trust distribution - ACTU	793	32,224
	<b>120,519</b>	<b>111,177</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 2 Revenue and Other Income

#### (e) Other revenue

	2024	2023
	\$	\$
Board representation fees	175,426	148,527
Sale of promotional goods	354	177
Gain/(loss) on sale of fixed assets	1,300	872
Sundry income	-	7,619
Revenue from recovery of wages activity	-	-
Grants and donations	-	-
Membership subscription	-	-
Conference sponsorship and other income	160,000	224,909
	<u>337,080</u>	<u>382,104</u>

### 3 Expenses

#### (a) Employee benefits

##### Holders of office:

Salaries and wages	372,292	357,333
Employer superannuation	55,963	53,936
Leave entitlement	64,480	50,918
Separations and redundancies	-	-
Other employee expenses	-	-
	<u>492,735</u>	<u>462,187</u>

##### Other employees:

Salaries and wages	1,569,031	1,613,832
Superannuation	253,255	255,202
Leave entitlement	237,955	227,668
Separations and redundancies	-	49,709
Payroll tax and workcover	173,905	124,101
Other employee expenses	12,365	14,379
	<u>2,246,511</u>	<u>2,284,891</u>

#### Total employee benefits

	<u>2,739,246</u>	<u>2,747,078</u>
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# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 3 Expenses

#### (b) Office and administration

	2024	2023
	\$	\$
Utilities	72,381	60,011
Insurance expense	48,947	43,295
Meeting and conference	74,769	169,181
Rent of Sydney office - United Services Union	29,750	29,750
Motor vehicle	2,043	2,641
Telephone and teleconferencing	16,746	20,450
Office expenses	8,687	8,378
Repair and maintenance	17,067	18,882
Employment related expenses	18,175	18,607
Travel expenses	110,727	138,355
Doubtful debt expense	2,418	-
Other expenses	225,213	153,250
Membership database system expenses	90,417	16,294
Short and low value lease expenses	2,400	2,640
Contribution to WA Branch legal case	27,273	-
Fees/allowances - meetings and conferences	-	-
Consideration to employers for payroll deductions	-	-
Capitation fees	-	-
Penalties - via RO Act or RO Regulations	-	-
Compulsory levies	-	-
	<b>747,013</b>	<b>681,734</b>

#### (c) National Airlines Division expenses

National Airlines Division expenses	25,695	34,675
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ASU state branches contributes a levy for members employed or engaged in the Airlines industry to National Airlines Division Council. The levies collected as disclosed in note 2(c) is used exclusively for the purposes of the National Airlines Industry Division and is reported as National Airlines Division expenses. National Airlines Division expenses is not a levy paid by the National Office.

No levies were paid by the National office during this financial year (2023: Nil).

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 3 Expenses

#### (d) Depreciation and amortisation

	2024	2023
	\$	\$
Building	20,117	20,083
Motor vehicles	14,488	12,967
Furniture, equipment and library	63,446	88,285
Computer software	62,034	50,712
	<u>160,085</u>	<u>172,047</u>

#### (e) Affiliation fees

Australian Council of Trade Unions	751,618	757,937
Public Services International	22,800	21,267
Union Network International	13,657	5,000
International Transport Workers Federation	15,848	14,796
APHEDA - Union Aid Abroad	6,986	5,821
Australian Council of Social Services	773	1,450
EE-OZ Training Standards	91	91
Aged & Community Services Australia	-	769
	<u>811,773</u>	<u>807,131</u>

#### (f) Donations and grants

##### Donations

Total paid that were \$1,000 or less	91	140
Total paid that exceeded \$1,000	5,207	7,841
<b>Total donations</b>	<u>5,298</u>	<u>7,981</u>

##### Grants

Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	60,000	-
<b>Total grants</b>	<u>60,000</u>	<u>-</u>
<b>Total grants and donations</b>	<u>65,298</u>	<u>7,981</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 3 Expenses

#### (g) Legal costs

	2024	2023
	\$	\$
Litigations	-	-
Other matters	21,753	56,045
	<u>21,753</u>	<u>56,045</u>

#### (h) Auditor's remuneration

Accounts and financial statement audit	24,000	22,800
Other services	6,017	4,316
	<u>30,017</u>	<u>27,116</u>

### 4 Cash and Cash Equivalents

Cash at bank	<u>1,435,376</u>	<u>1,370,059</u>
	<u>1,435,376</u>	<u>1,370,059</u>



# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 5 Trade and Other Receivables

	2024	2023
	\$	\$
<b>Current receivable from branches:</b>		
QLD Together Branch	2,240	821
QLD (Services & Northern Administrative) Branch	1,051	-
NSW United Services Branch	622	-
NSW & ACT (Services) Branch	26,282	-
VIC & TAS Authorities & Services Branch	172,209	18,986
VIC Private Sector Branch	2,540	7,891
SA & NT Branch	2,262	4,568
WA Branch	1,403	11,657
Taxation Officers' Branch	8,607	8,236
United Services Union	173	-
<b>Total current receivables from branches</b>	<b>217,389</b>	<b>52,159</b>
<b>Less provision for doubtful debt:</b>		
Other reporting units	-	-
<b>Total provision for doubtful debts from other reporting units</b>	<b>-</b>	<b>-</b>
<b>Other current receivables:</b>		
HESTA	38,500	-
CareSuper	-	18,371
Other debtors	(304)	99,210
<b>Total other current receivables</b>	<b>38,196</b>	<b>117,581</b>
<b>Total current trade and other receivables</b>	<b>255,585</b>	<b>169,740</b>

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 6 Financial assets

	2024	2023
	\$	\$
CURRENT		
Amortised cost financial assets:		
- Bank term deposit	2,186,103	2,141,127
Total current financial assets	<u>2,186,103</u>	<u>2,141,127</u>

Term deposit accounts are with Australian banks which is a short-term deposit with no more than 12 months to maturity.

#### NON-CURRENT

Unlisted shares in AFI Pte Ltd at cost	41,334	41,334
Impairment of AFI investment	(41,334)	(41,334)
Unlisted units in ACTU Member Connect at cost	38,919	38,919
Total non-current financial assets	<u>38,919</u>	<u>38,919</u>

AFI Pte Ltd is a Singapore not-for-profit company which holds property for the use of UNI-APRO. National Office holds 60,000 shares representing a 6.3% interest.

ACTU Member Connect is a trust established to provide benefits to union members with National Office holding 122,174 units (2023: 120,790) or 6.25%.

### 7 Other current assets

CURRENT		
Prepayments	67,305	64,500
Accrued interest	49,368	49,377
	<u>116,673</u>	<u>113,877</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 8 Property, plant and equipment

	2024	2023
	\$	\$
<b>LAND AND BUILDINGS</b>		
<b>Freehold land</b>		
116-124 Queensberry Street Carlton at cost	332,784	332,784
<b>Total Land</b>	<b>332,784</b>	<b>332,784</b>
<b>Buildings</b>		
116-124 Queensberry Street Carlton at cost	804,652	804,652
Accumulated depreciation	(713,209)	(693,092)
<b>Total buildings</b>	<b>91,443</b>	<b>111,560</b>
<b>Total land and buildings</b>	<b>424,227</b>	<b>444,344</b>
<b>PLANT AND EQUIPMENT</b>		
<b>Furniture and equipment</b>		
At cost	1,070,495	1,064,974
Accumulated depreciation	(984,271)	(920,844)
<b>Total furniture, fixtures and fittings</b>	<b>86,224</b>	<b>144,130</b>
<b>Motor vehicles</b>		
At cost	95,331	90,769
Accumulated depreciation	(56,563)	(42,075)
<b>Total motor vehicles</b>	<b>38,768</b>	<b>48,694</b>
<b>Total plant and equipment</b>	<b>124,992</b>	<b>192,824</b>
<b>Total property, plant and equipment</b>	<b>549,219</b>	<b>637,168</b>

#### VIC Property

Office premises at 116-124 Queensberry Street Carlton is wholly-owned by the Union with National Office having a 23.3% share and Victorian and Tasmanian Authorities & Services Branch having a 76.7%. With reference to note 1(l), the property is stated in the accounts at historical cost less accumulated depreciation. The indicative fair value of the property based on 1 August 2022 independent valuation by Delphi Property Consulting Pty Ltd based on continuation of existing use basis is \$19 million (23.3% = \$4,433,270).

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 8 Property, plant and equipment

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

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

	Land	Buildings	Furniture and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
<b>Year ended 30 June 2024</b>					
Balance at the beginning of year	332,784	111,560	144,130	48,694	637,168
Additions	-	-	5,540	4,562	10,102
Depreciation expense	-	(20,117)	(63,446)	(14,488)	(98,051)
<b>Balance at the end of the year</b>	<b>332,784</b>	<b>91,443</b>	<b>86,224</b>	<b>38,768</b>	<b>549,219</b>

	Land	Buildings	Furniture and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
<b>Year ended 30 June 2023</b>					
Balance at the beginning of year	332,784	128,821	179,313	61,661	702,579
Additions	-	2,822	53,102	-	55,924
Depreciation expense	-	(20,083)	(88,285)	(12,967)	(121,335)
<b>Balance at the end of the year</b>	<b>332,784</b>	<b>111,560</b>	<b>144,130</b>	<b>48,694</b>	<b>637,168</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 9 Intangible Assets

	2024	2023
	\$	\$
iMIS Cloud System		
Cost	562,002	525,042
Accumulated amortisation	(112,746)	(50,712)
<b>Net carrying value</b>	<b>449,256</b>	<b>474,330</b>
<b>Total Intangible assets</b>	<b>449,256</b>	<b>474,330</b>

#### (a) Movements in carrying amounts of intangible assets

	iMIS Cloud System	Total
	\$	\$
<b>Year ended 30 June 2024</b>		
Balance at the beginning of the year	474,330	474,330
Additions	36,960	36,960
Amortisation	(62,034)	(62,034)
<b>Closing value at 30 June 2024</b>	<b>449,256</b>	<b>449,256</b>
<b>Year ended 30 June 2023</b>		
Balance at the beginning of the year	288,785	288,785
Additions	236,257	236,257
Amortisation	(50,712)	(50,712)
<b>Closing value at 30 June 2023</b>	<b>474,330</b>	<b>474,330</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 10 Trade and Other Payables

	2024	2023
	\$	\$
CURRENT		
Trade creditors and accruals	161,673	190,084
ATO payable	140,868	3,870
Consideration payable to employers for payroll deductions	-	-
Legal fees payable - litigation	-	-
Legal fees payable - other legal matters	2,241	5,878
	<u>304,782</u>	<u>199,832</u>
Payable to branches and related parties		
QLD (Services & Northern Administrative) Branch	671	29,972
NSW & ACT (Services) Branch	1,096	110
VIC & TAS Authorities & Services Branch	22,883	21,434
Taxation Officer's Branch	-	889
SA & NT Branch	-	8,370
United Services Union	8,181	-
	<u>32,831</u>	<u>60,775</u>
Total trade and other payables	<u>337,613</u>	<u>260,607</u>

#### Trade and other payables

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 11 Employee Benefits

	2024	2023
	\$	\$
<b>Office holders:</b>		
Annual leave	75,986	66,707
Long service leave	183,073	165,212
Separations and redundancies	-	-
Other	-	-
	<u>259,059</u>	<u>231,919</u>
<b>Employees other than office holders:</b>		
Annual leave	239,207	223,172
Long service leave	476,931	371,270
Separations and redundancies	-	-
Other	-	-
	<u>716,138</u>	<u>594,442</u>
<b>Total employee provisions</b>	<u>975,197</u>	<u>826,361</u>
<b>Analysis of total provisions</b>		
Current	954,833	813,440
Non-current	20,364	12,921
<b>Total employee provision</b>	<u>975,197</u>	<u>826,361</u>

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

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

### 12 Capital and Leasing Commitments

#### (a) Capital expenditure and/or other commitments

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

#### (b) Rental property lease commitments as lessor

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

The term for the Victorian property is for five years and commenced 1 July 2021. The lease expires on 30 June 2026. An

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 12 Capital and Leasing Commitments

**(b) Rental property lease commitments as lessor**

option to renew the lease for a further term of five years is available at the conclusion of the current agreement.

	2024	2023
	\$	\$
Within one year	8,428	8,182
Later than 1 year but less than 5 years	8,680	17,108
Later than 5 years	-	-
<b>Minimum future rental income</b>	<b>17,108</b>	<b>25,290</b>

### 13 Reserves

#### National Airlines Industry Division Reserve

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

#### Government Skills Australia Reserve

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

#### Rules and Coverage Contingency Fund Reserve

Rules and Coverage Contingency Fund is to enable the union to be in a position to defend real or perceived risks that may occur in the future.



# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 14 Contingencies

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

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

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

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

### 15 Events Occurring After the Reporting Date

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

### 16 Other specific disclosures - funds

	2024	2023
	\$	\$
Compulsory levy/voluntary contribution fund - if invested in assets	-	-
Other fund required by rules	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 17 Economic dependence

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

### 18 Cash Flow Information

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

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

	2024	2023
	\$	\$
Deficit for the year	(139,931)	(171,520)
Non-cash flows in result:		
- amortisation of intangible asset	62,034	50,712
- depreciation	98,051	121,335
- net loss/(gain) on disposal of property, plant and equipment	(1,300)	(7,619)
Changes in assets and liabilities		
- (increase)/decrease in trade and other receivables	(88,641)	(181,083)
- increase/(decrease) in trade and other payables	77,006	56,538
- increase/(decrease) in provisions	148,836	66,104
Cashflow from operations	<u>156,055</u>	<u>(65,533)</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 18 Cash Flow Information

#### (b) Other cash flow information

	2024	2023
	\$	\$
<b>Cash flow from branches</b>		
Queensland Together Branch	1,118,461	1,080,219
QLD (Services & Northern Administrative) Branch	615,541	503,790
NSW United Services Branch	1,024,970	1,008,913
NSW & ACT (Services) Branch	649,534	608,480
VIC & TAS Authorities & Services Branch	716,891	877,942
VIC Private Sector Branch	245,316	196,964
SA & NT Branch	288,531	233,301
WA Branch	275,146	239,702
Taxation Officers' Branch	46,370	45,241
United Services Union	160,808	-
	<u>5,141,568</u>	<u>4,794,552</u>
<b>Cash outflow to branches</b>		
QLD (Services & Northern Administrative) Branch	135,876	142,080
NSW United Services Branch	-	7,662
NSW & ACT (Services) Branch	3,498	4,605
VIC & TAS Authorities & Services Branch	144,897	245,708
VIC Private Sector Branch	2,189	2,534
SA & NT Branch	53,844	52,344
WA Branch	37,516	13,849
Taxation Officers' Branch	1,781	1,615
	<u>379,601</u>	<u>470,397</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 19 Financial Risk Management

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

The total of each category of financial instrument together with their interest period maturity profile may be summarised as follows:

	Floating Interest Rate \$	1 year or less to Maturity \$	1 to 5 years to Maturity \$	Non Interest Bearing \$	Total %
<b>30 June 2024</b>					
Cash on hand	-	-	-	-	-
Cash at bank	1,432,159	-	-	3,217	1,435,376
Fixed term deposit	-	2,186,103	-	-	2,186,103
Trade and other receivables	-	-	-	255,585	255,585
Unlisted shares	-	-	-	38,919	38,919
<b>Total financial assets</b>	<b>1,432,159</b>	<b>2,186,103</b>	<b>-</b>	<b>297,721</b>	<b>3,915,983</b>
<b>Less financial liabilities</b>					
Trade and other payables	-	-	-	(337,549)	(337,549)
<b>Net financial assets</b>	<b>1,432,159</b>	<b>2,186,103</b>	<b>-</b>	<b>(39,828)</b>	<b>3,578,434</b>
	Floating Interest Rate \$	1 year or less to Maturity \$	1 to 5 years to Maturity \$	Non Interest Bearing \$	Total \$
<b>30 June 2023</b>					
Cash on hand	-	-	-	-	-
Cash at bank	1,366,771	-	-	3,288	1,370,059
Fixed term deposit	-	2,141,127	-	-	2,141,127
Trade and other receivables	-	-	-	169,740	169,740
Unlisted shares	-	-	-	38,919	38,919
<b>Total financial assets</b>	<b>1,366,771</b>	<b>2,141,127</b>	<b>-</b>	<b>211,947</b>	<b>3,719,845</b>
<b>Less financial liabilities</b>					
Trade and other payables	-	-	-	(260,607)	(260,607)
<b>Net financial assets</b>	<b>1,366,771</b>	<b>2,141,127</b>	<b>-</b>	<b>(48,660)</b>	<b>3,459,238</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 19 Financial Risk Management

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

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

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

#### (b) Financial risk management policies

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

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

Mitigation strategies for specific risks faced are described below:

##### Credit risk

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

##### Credit risk exposure

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 19 Financial Risk Management

#### (c) Liquidity risk

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

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

#### (d) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The National Office is not exposed to market risk.

#### (e) Price risk

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

#### (f) Interest rate risk

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

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 19 Financial Risk Management

#### (f) Interest rate risk

##### Interest rate risk sensitivity analysis

At 30 June 2024, the effect on profit and equity as a result of changes in the interest rate, with all other variables remaining constant would be as follows:

	2024	2023
	\$	\$
<b>Change in profit</b>		
- Increase in interest rate +/- 1%	36,183	24,611
<b>Change in equity</b>		
- Increase in interest rate +/- 1%	36,183	24,611

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

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

#### (h) Capital management

Management controls the capital of the National Office to ensure that adequate cash flows are generated to fund its operating activities. The committee of management ensures that the overall risk management strategy is in line with this objective.

Risk management policies are approved and reviewed by the Committee of Management on a regular basis. These include credit risk policies and future cash flow requirements.

### 20 Related Parties

#### (a) Key management compensation

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

Short-term employee benefit	419,467	393,774
Post-employment benefits	55,964	53,936
Other long term benefits	17,304	14,477
Termination benefits	-	-
	<u>492,735</u>	<u>462,187</u>

Key management personnel of National Office comprise the following 2 elected officers -

National Secretary: Robert Potter  
Assistant Secretary: Emeline Gaske

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 20 Related Parties

#### (a) Key management compensation

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

Board representation fees to which officers were entitled in respect of their appointment to any superannuation fund board were \$148,527 (2022: \$138,858). Fees assigned and paid to the National Office are brought to account as income of the National Office - refer Note 2(e).

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

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

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

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

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

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

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

- United Services Union.



# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 20 Related Parties

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

	2024	2023
	\$	\$
<b>Revenue from other reporting units and state registered union</b>		
Capitation fees as per note 2(b)	3,858,910	3,896,311
Airline division council levy from branches as per note 2(c)	31,403	32,894
Property rent as per note 2(d)	8,796	8,738
Rules and Coverage Contingency Fund Levy as per note 2(c)	172,323	-
<b>Total revenue from other reporting units and state registered union</b>	<b>4,071,432</b>	<b>3,937,943</b>
<b>Reimbursements from other reporting units and state registered union</b>		
State payroll tax reimbursements	8,042	27,572
Share of insurance premiums	139,080	96,360
Subscription	2,286	208
Other costs recharged	262,662	174,797
iMIS database running cost	326,213	191,543
<b>Total reimbursements from other reporting units and state registered union</b>	<b>738,283</b>	<b>490,480</b>
<i>^ Received from -</i>		
Queensland Together Branch	21,319	15,834
QLD (Services & Northern Administrative) Branch	123,748	33,222
NSW United Services Branch	9,473	10,250
NSW & ACT (Services) Branch	117,139	86,024
VIC & TAS Authorities & Services Branch	196,515	204,132
VIC Private Sector Branch	35,036	39,119
SA & NT Branch	45,863	28,752
WA Branch	39,911	34,605
Taxation Officers Branch	1,718	1,615
United Services Union	147,561	36,927
<b>Total reimbursements from other reporting units and state registered union</b>	<b>738,283</b>	<b>490,480</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 20 Related Parties

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

	2024	2023
	\$	\$
<b>Office and administration expenses as per note 3(b):</b>		
VIC & TAS Authorities & Services Branch	88,942	98,308
SA & NT Branch	6,000	6,000
WA Branch	27,273	-
United Services Union	29,750	29,750
<b>Total office and administration expenses</b>	<b>151,965</b>	<b>134,058</b>
<b>Secondment arrangement reported in employee benefit expense per note 3(a):</b>		
VIC & TAS Authorities & Service Branch	47,840	136,938
QLD (Services & Northern Administrative Branch)	96,800	153,829
SA & NT Branch	35,131	49,195
<b>Total secondment expenses</b>	<b>179,771</b>	<b>339,962</b>
<b>Reimbursements to other reporting units and state registered union</b>		
QLD (Services & Northern Administrative Branch)	9,876	-
NSW & ACT (Services) Branch	4,246	4,286
NSW United Services Branch	-	7,662
VIC & TAS Authorities & Services Branch	19	140
VIC Private Sector Branch	3,057	2,304
SA & NT Branch	269	-
WA Branch	6,859	12,590
Taxation Officers Branch	811	2,277
United Services Union	2,079	1,508
<b>Total reimbursements to other reporting units and state registered union</b>	<b>27,216</b>	<b>30,767</b>
<b>Amounts owed by other reporting units and state registered union</b>		
Current branch receivables as per note 5	217,389	52,159
<b>Amounts owed to other reporting units and state registered union</b>		
Current branch payables as per note 10	32,831	60,775

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 20 Related Parties

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

Reimbursement from other reporting units

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

Reimbursement to other reporting units

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

Terms and conditions

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

Former related party

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

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

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

Information to be provided to members or General Manager

(1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

(3) A reporting unit must comply with an application made under subsection (1).

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 22 Other information

#### Financial support

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

#### National Office details and registered office

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

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

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

- An amalgamation under part 2 of Chapter 3 of the RO Act;
- A restructure of the Branches of the organisation;
- A determination by the General Manager of the Fair Work Commission under subsections 245(1) of the RO Act; or
- A revocation by the General Manager of the Fair Work Commission under subsection 249(1) of the RO Act.

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

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

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

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

# Australian Services Union - National Office

ABN: 28 519 971 998

## Statement by the Committee of Management

On the 17 October 2024 the National Executive being the committee of management of the Australian Municipal, Administrative, Clerical and Services Union ('the organisation') passed the following resolution in relation to the general purpose financial report (GPFR) of the National Office ('reporting unit') for the year ended 30 June 2024:

The National Executive declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - i. meetings of the committee of management were held in accordance with the rules of the organisation; and
  - ii. the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
  - iii. the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
  - iv. the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
  - v. where information has been sought in any request by a member of the reporting unit or the General Manager duly made under section 272 of the RO Act, that information has been provided to the member or the General Manager; and
  - vi. where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

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



Signature of designated officer: .....

Emeline Gaske, National Secretary

Name and title of designated officer: .....

Dated this 18..... day of October..... 2024

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

ABN: 28 519 971 998

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

#### ***Audit Report***

We have audited the financial report of Australian Services Union - National Office, which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies, subsection 255(2A) report and the statement by the committee of management.

In our opinion:

- (a) the general purpose financial report of Australian Services Union presents fairly, in all material respects, the financial position as at 30 June 2024, and of its financial performance and its cash flows for the year then ended and is in accordance with:
  - (i) Australian Accounting Standards; and
  - (ii) any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act).
- (b) the management's use of the going concern basis of accounting in the preparation of the National Office's financial report is appropriate.

#### ***Basis for Opinion***

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

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

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

ABN: 28 519 971 998

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

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

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

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

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

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

The National Executive being the committee of management of the National Office is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the RO Act, and for such internal control as the National Executive determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

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

#### ***Auditor's Responsibility***

Our objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

## Australian Services Union - National Office

ABN: 28 519 971 998


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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Reporting Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

We declare that Jeffrey Tulk is an approved auditor registered under the RO Act.

  
Saward Dawson

  
Jeffrey Tulk  
Dated this 7 day of November 2024  
Registration Number: A2017/95