



10 December 2020

Helen Richardson
Branch President
Australian Education Union Tasmanian Branch

Sent via email: executiveassistant@aeutas.org.au
CC: jdoyle@wlf.com.au

Dear Helen Richardson,

**Australian Education Union Tasmanian Branch
Financial Report for the year ended 30 June 2020 – (FR2020/202)**

I acknowledge receipt of the financial report for the year ended 30 June 2020 for the Australian Education Union Tasmanian Branch. The documents were lodged with the Registered Organisations Commission (**the ROC**) on 27 November 2020.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009 (RO Act)* have been satisfied, all documents required under s.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 the financial report for the year ending 30 June 2021 may be subject to an advanced compliance review.

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

Non-compliance with previous requests

While we filed last year's financial report, we raised certain issues for the reporting unit to address in the preparation of future financial reports. I note that the same errors have appeared in the current report, namely Recovery of wages disclosure.

The ROC aims to assist reporting units comply with their obligations under the RO Act and reporting guidelines by providing advice about the errors identified in financial reports. Please ensure that this issue is addressed in next year's financial report.

Reporting Requirements

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

The ROC recommends that reporting units use these model financial statements to assist in complying with the RO Act, the s.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 contact me on (03) 9603 0764 or via email at kylie.ngo@roc.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Kylie', with a horizontal line underneath.

Kylie Ngo
Registered Organisations Commission

9th December 2020

KYLIE NGO
Financial Reporting Assistant, Financial Reporting
Registered Organisations Commission
Tel: (03) 9603 0764
kylie.ngo@roc.gov.au

**RE: FR2020/202 AUSTRALIAN EDUCATION UNION - TAS BRANCH. CERTIFICATE BY
PRESCRIBED OFFICER, AUDITED ACCOUNTS, ANNUAL REPORT [SEC=OFFICIAL]**

I, *Helen Richardson*, being the *President* of the *Australian Education Union –
Tasmanian Branch* certify:

“The donations were reported in the General Ledger account and a separate account
will be included in the chart of accounts going forward to ensure that all donations
are captured separately.”

Signature of prescribed designated officer: 

Name of prescribed designated officer: *HELEN RICHARDSON*

Title of prescribed designated officer: *President*

Date: *9.12.20*

Hobart Office

Level 1 32 Patrick Street
HOBART TAS 7000
Phone: 6234 9500
Fax: 6234 3052
e: support@aeutas.org.au

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39 Paterson Street
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Australian Education Union – Tasmanian Branch

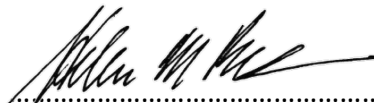
s.268 Fair Work (Registered Organisations) Act 2009

Certificate by prescribed designated officer

Certificate for the year ended 30th June 2020

I, *Helen Richardson*, being the *President* of the *Australian Education Union – Tasmanian Branch* certify:

- i. that the documents lodged herewith are copies of the full report for the *Australian Education Union – Tasmanian Branch* for the period ended, referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*;
- ii. that the full report was provided to members of the Branch Executive on *October 16th 2020*;
- iii. that the full report was presented to the members of the Branch Council, at the Annual General Meeting on *November 16th 2020*, in accordance with s.268 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer: .....

Name of prescribed designated officer: *Helen Richardson*.....

Title of prescribed designated officer: *President*.....

Date: *27th November 2020*.....

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INDEPENDENT AUDITOR'S REPORT

Members of the Australian Education Union Tasmanian Branch

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Australian Education Union Tasmanian Branch (the reporting unit), which comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, the committee of management statement, the subsection 255(2A) report and the officer declaration statement.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Australian Education Union Tasmanian Branch as at 30 June 2020, and its financial performance and its cash flows for the year ended on that date in accordance with:

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

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

Basis for Opinion

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

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

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

The committee of management is responsible for the other information. The other information obtained at the date of this auditor's report is in the operating report accompanying the financial report.

Liability limited by a scheme approved under Professional Standards Legislation.

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

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

Responsibilities of Committee of Management for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the reporting unit's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee of management.
- Conclude on the appropriateness of the committee of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the reporting unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the reporting unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the reporting unit to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the reporting unit audit. We remain solely responsible for our audit opinion.

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

I declare that I am an auditor registered under the RO Act.



JOANNE DOYLE

Partner

Wise Lord & Ferguson

Fellow of Institute of Chartered Accountants Australia & New Zealand CAANZ

Registered Company Auditor: 217468

Registered Organisation Auditor no. AA2017/121

Holder of Public Practice Certificate

1/160 Collins Street
HOBART TAS 7000

Date: 16 October 2020

Auditor's Independence Declaration to the Branch Executive of
Australian Education Union Tasmanian Branch

In relation to our audit of the financial report of the Australian Education Union Tasmanian Branch for the financial year ended 30 June 2020, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements as set out in the *Fair Work (Registered Organisations) Act 2009*; and any applicable code of professional conduct.



JOANNE DOYLE
Partner
Wise Lord & Ferguson
Chartered Accountants

1/160 Collins Street
HOBART TAS 7000

Dated: 16 October 2020

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Australian Education
Union Tasmanian Branch
Financial Statements
30 June 2020

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
OPERATING REPORT
FOR THE PERIOD ENDED 30 JUNE 2020

The Branch Executive presents its report of the Australian Education Union Tasmanian Branch for the financial year ended 30 June 2020.

Principal Activities

The principal activities of the Union during the financial year were:

- To maintain and improve the working conditions and professional welfare of its members;
- Be a professionally managed and democratic Union which provides maximum opportunities for membership involvement in its activities;
- Provide a wide range of appropriate services and benefits to members; and
- Work towards ensuring a just and equitable society, including by promoting actively public education, training and unionism.

It is noted that during the financial year the activities of the Union were suitably carried out. No significant change in the nature of these activities occurred during the year.

The surplus from ordinary activities amounted to \$263,527 for the period ended 30 June 2020 (2019: \$239,655).

Financial Affairs

No significant changes were noted to the financial affairs of the Union during the year.

Right to Resign

Resignation from membership and termination of eligibility for membership is regulated by Rule 17 of the Federal Rules.

A member may resign from membership of the Union by written notice addressed to and delivered to the Secretary of the Branch to which the member is attached.

Superannuation Trustees/Directors

There are no members of the Branch Council that are trustees or directors of a superannuation entity or an exempt public sector superannuation scheme.

Number of Members

The Union had 5,147 members at the end of the reporting period (2019: 5,313).

Number of employees

The Union employed 17 staff, expressed as 14.85 FTE, as at 30 June 2020 (2019: 19 employees, expressed as 17.65 FTE).

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

OPERATING REPORT

FOR THE PERIOD ENDED 30 JUNE 2020

Payments to Employers

The Union did not make any payments during the financial year to employers as consideration for the employers making payroll deductions of membership subscriptions.

Names of Committee of Management Members and Period Positions Held During the Financial Year

Names and positions of the Committee of Management for the financial year 1 July 2019 to 30 June 2020 were:

Branch President

RICHARDSON, Helen

Branch Deputy Presidents

DoE

BUGG, Claire (resigned 1 September 2019)

GENFORD, David (appointed 25 March 2020)

Support Staff

JACKSON, Mandy

Secondary Colleges

REVELL-COOK, Peta-Maree

TAFE Division

BAILEY, Simon

Branch Executive

BUTLER, Andrew

CLIFFORD, Leeanne (resigned 2 February 2020)

CORNELIUS, Lucie (nee ELLIS)

GENFORD, David

GRIFFIN, Heather

JALES, Alison

OLDFIELD, Shane (appointed 2 March 2020)

SABOL, Tristan (appointed 1 May 2020)

Indigenous Representative

Position Vacant

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
OPERATING REPORT
FOR THE PERIOD ENDED 30 JUNE 2020

DoE Sector

Branch Council Delegate – DoE North Western Region

FOGG, Samuel

HABERLE, Raymond

MCGUIRE, Cayd

RIPPON, Michelle

WILSON, Nic

TAYLOR, Lisa (appointed 24 March 2020)

Branch Council Delegate – DoE Southern Region

ANDERSON, Rachel

BINI, Lucia (resigned 3 March 2020)

BUTLER, Andrew

CLIFFORD, Leeanne (resigned 2 February 2020)

CLIFFORD, Nicolas

COOMBES, Terri

DEVEREUX, Lucy

GENFORD, David

JONES, Stephen

LAIRD-VALENTINE, Margaret

MCKAY, Alexandra

SMIT, Henk

THOMAS, Ryan

VICKERS, Dianne

WICKHAM, Marney

Branch Council Delegate – DoE Northern Region

COATES, Joy

DJAKIC, Murat

DUNCAN, David

CORNELIUS, Lucie (nee ELLIS)

GRIFFIN, Heather

GEALE, Sallyann

JALES, Alison

JAMES, Andrea (resigned 9 April 2020)

PAPWORTH, Hannah

Branch Deputy President - Support Staff

JACKSON, Mandy

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

OPERATING REPORT

FOR THE PERIOD ENDED 30 JUNE 2020

Branch Council Delegate – Support Staff

FODEN, Susan

JANSEN-MUNDAY, Nanna

STEVENS, Jo

ADAMS, Tanya (appointed 24 March 2020)

GREEVES, Rebecca (appointed 24 March 2020)

KING, Harriet (appointed 24 March 2020)

Secondary Colleges Sector

Branch Deputy President – Secondary Colleges

REVELL-COOK, Peta-Maree

Vice-President – Secondary Colleges

RUSSELL, LAURA

Branch Council Delegate – Secondary Colleges

BACON, Kirsten

BROAD, James

HICKS, Peter

PRESTON, Matthew

RUSSELL, Laura

SLY, Felicity

TAFE Division

Branch Deputy President – TAFE Division

BAILEY, Simon

Vice President - TAFE Division

VON SAMORZEWSKI, Damien

Branch Council Delegates - TAFE Division

HOLGATE, Barbara

LOONE, Simone

SABOL, Tristan

WRIGHT, Benjamin

VON SAMORZEWSKI, Damien

BREWER, Deb (appointed 24 March 2020)

MCKINNON, Cameron (appointed 24 March 2020)

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
OPERATING REPORT
FOR THE PERIOD ENDED 30 JUNE 2020

TAFE Division
Delegates to TAFE Division Council
LOONE, Simone
MCKINNON, Cameron
SABOL, Tristan
WYLIE, Helen

Women's Officer – TAFE Division
BREWER, Deb (appointed 24 March 2020)

Executive Representative of Support Staff Members – TAFE Division
FRECH, Nicolas

Executive - TAFE Division
BAILEY, Simon
FRECH, Nicolas
KIRKLEY, Kevin
LOONE, Simone
SABOL, Tristan
VON SAMORZEWSKI, Damian
WRIGHT, Ben
BREWER, Deb (appointed 24 March 2020)

The members of the Committee of Management who held office during the financial year received no remuneration.

Signed in accordance with a resolution of the Branch Executive:



Helen Richardson
Branch President

Dated: 16.10.20

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER
FOR THE PERIOD ENDED 30 JUNE 2020

I, Helen Richardson, being the Branch President of the Australian Education Union Tasmanian Branch certify:

- that the documents lodged herewith are copies of the full report for the Australian Education Union Tasmanian Branch 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 16/10/2020; and
- that the full report was presented to a general meeting of members of the Union on 16/11/2020 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.



Helen Richardson
Branch President

Dated: 16.10.20

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

SUBSECTION 255(2A) REPORT

FOR THE PERIOD ENDED 30 JUNE 2020

The Branch Executive presents the expenditure report as required under subsection 255(2A) of the Australian Education Union Tasmanian Branch for the financial year ended 30 June 2020.

	2020	2019
	\$	\$
Categories of Expenditures		
Remuneration and other employment-related costs and expenses - employees	2,137,954	2,227,011
Advertising	5,970	16,191
Operating costs	1,055,179	1,274,639
Donations to political parties	-	-
Legal costs	23,660	20,925
	<u>3,222,763</u>	<u>3,538,766</u>



Helen Richardson
Branch President

Dated: 16.10.20

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
OFFICER DECLARATION STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2020

I, Helen Richardson, being the Branch President of the Australian Education Union Tasmanian Branch, declare that the following activities did not occur during the reporting period ending 30 June 2020.

The reporting unit did not:

- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have another entity administer the financial affairs of the reporting unit



Helen Richardson
Branch President

Dated: 16.10.20

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
BRANCH EXECUTIVE DECLARATION
FOR THE PERIOD ENDED 30 JUNE 2020

On the 16/10/2020 the Branch Executive of the Union passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2020:

The Branch Executive of the Union declares that in its opinion:

- (a) the financial statements and notes comply with 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 Union for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Union will be able to pay its debt as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the Union have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the Union have been kept and maintained in accordance with the RO Act; and
 - (iv) as far as is practical and reasonable, the financial records of the Union have been kept in a consistent manner to other national union branches; and
 - (v) where information has been sought in any request by a member of the Union or Commissioner duly made under section 272 of the RO Act has been provided to the member or Commissioner; 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.
- (f) in relation to the recovery of wages activity, no activity of this nature has been undertaken.

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



Helen Richardson
Branch President

Dated: 16.10.20

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

STATEMENT OF COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 30 JUNE 2020

	Notes	2020 \$	2019 \$
REVENUE	3		
Membership subscriptions		3,365,739	3,527,087
Capitation fees and other revenue from another reporting unit		-	-
Cinema ticket sales		1,025	13,455
Board sitting fees		21,254	34,318
Investment income and interest		85,054	107,348
Rental revenue		33,597	39,297
Other revenue		9,056	29,187
TOTAL REVENUE		<u>3,515,725</u>	<u>3,750,692</u>
OTHER INCOME			
Grants and/or donations		-	-
Net movement in managed investments		(29,891)	27,730
Revenue from recovery of wages activity		-	-
Net gains from sale of assets		456	-
TOTAL OTHER INCOME		<u>(29,435)</u>	<u>27,730</u>
TOTAL INCOME		<u>3,486,290</u>	<u>3,778,422</u>
EXPENSES			
Employee expenses	4(a)	2,137,954	2,227,011
Capitation fees and other expense to another reporting unit	4(b)	194,411	192,503
Affiliation fees	4(c)	84,139	79,237
Administration expenses	4(d)	591,659	854,048
Grants or donations	4(e)	-	-
Depreciation and amortisation	4(f)	166,592	142,651
Interest expense		1,848	-
Legal costs	4(g)	23,660	20,925
Net losses from sale of assets		-	391
Other expenses	4(h)	22,500	22,000
TOTAL EXPENSES		<u>3,222,763</u>	<u>3,538,766</u>
SURPLUS FOR THE YEAR		<u>263,527</u>	<u>239,656</u>
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>263,527</u>	<u>239,656</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2020

	Notes	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5(a)	971,116	806,415
Trade and other receivables	5(b)	102,127	102,957
TOTAL CURRENT ASSETS		1,073,243	909,372
NON-CURRENT ASSETS			
Land and buildings	6(a)	2,039,011	2,096,372
Plant and equipment	6(b)	58,426	65,752
Motor vehicles	6(c)	62,818	106,626
Work in progress	6(d)	-	-
Intangibles	6(e)	116,219	115,102
Right-of-use assets	6(f)	61,787	-
Other financial assets	6(g)	2,722,793	2,667,629
TOTAL NON-CURRENT ASSETS		5,061,054	5,051,481
TOTAL ASSETS		6,134,297	5,960,853
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	7(a)	62,922	53,944
Other payables	7(b)	97,273	97,333
Employee provisions	8	144,642	275,559
Lease liabilities	6(f)	21,326	-
TOTAL CURRENT LIABILITIES		326,163	426,836
NON-CURRENT LIABILITIES			
Employee provisions	8	108,677	139,362
Other non-current liabilities	9	4,877	4,877
Lease liabilities	6(f)	41,275	-
TOTAL NON-CURRENT LIABILITIES		154,829	144,239
TOTAL LIABILITIES		480,992	571,075
NET ASSETS		5,653,305	5,389,778
EQUITY			
Retained profits	10(a)	4,185,875	3,922,348
Reserves	10(c)	1,467,430	1,467,430
TOTAL EQUITY		5,653,305	5,389,778

The accompanying notes form part of these financial statements.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2020

	Retained Earnings \$	General Reserve \$	Asset Revaluation Reserve \$	Total Equity \$
Closing balance as at 30 June 2018	3,682,692	725,031	742,399	5,150,122
Surplus for the year	239,656	-	-	239,656
Closing balance as at 30 June 2019	3,922,348	725,031	742,399	5,389,778
Surplus for the year	263,527	-	-	263,527
Closing balance as at 30 June 2020	4,185,875	725,031	742,399	5,653,305

The accompanying notes form part of these financial statements.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 30 JUNE 2020

	Notes	2020 \$	2019 \$
OPERATING ACTIVITIES			
Cash received			
Receipts from members		3,339,418	3,517,234
Investment income		3,429	35,485
Interest income		81,625	71,863
Other income		73,638	114,398
Receipts from other units/controlled entity(s)		-	-
Cash used			
Employees		(2,300,538)	(2,297,614)
Suppliers		(899,117)	(1,154,680)
Payment to other units/controlled entity(s)		-	-
Net cash from / (used by) operating activities	11	<u>298,455</u>	<u>286,686</u>
INVESTING ACTIVITIES			
Cash received			
Proceeds from sale of plant and equipment		673	20,546
Trust funds received		-	4,877
Cash used			
Repayments from / (Loans to) members		9,245	(17,239)
Purchase of plant and equipment		(37,881)	(155,853)
Purchase of land and buildings		-	-
Proceeds / (Purchase) of investments		(85,055)	(98,204)
Net cash from / (used by) Investing activities		<u>(113,018)</u>	<u>(245,873)</u>
FINANCING ACTIVITIES			
Cash used			
Repayment of lease liabilities		(20,736)	-
Net cash from / (used by) financing activities		<u>(20,736)</u>	
Net increase / (decrease) in cash held			
Cash and cash equivalents at the beginning of the period			
Cash and cash equivalents at the end of the period			
	5(a)	<u>164,701</u>	<u>40,813</u>
		<u>806,415</u>	<u>765,602</u>
		<u>971,116</u>	<u>806,415</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation of the Financial Statements

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 Education Union Tasmanian Branch is a not-for-profit entity. Disclosures made in the financial statements with zero values in both financial years are disclosed only due to the mandatory requirements of the Registered Organisations Commission.

The financial report covers the Australian Education Union Tasmanian Branch as an individual entity. The Australian Education Union Tasmanian Branch is a trade union in Tasmania governed by the *Fair Work (Registered Organisations) Act 2009*.

The financial statements have been prepared on an accrual basis and are based on historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

(b) Statement of Compliance

The financial report complies with Australian Accounting Standards, including International Financial Reporting Standards ('IFRS').

(c) Comparative Amounts

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

(d) Accounting Judgements and Estimates

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying 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 EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Accounting Judgements and Estimates (Continued)

In particular, information about significant areas of estimation uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amount recognised in the financial statements is described in Note 8 where judgements have been made in relation to the value of employee entitlements and Note 6 where judgements have been made in relation to the value of right-of-use assets.

(e) New Australian Accounting Standards

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

- AASB 15 Revenue from Contracts with Customers, which replaces AASB 118 Revenue, and AASB 1058 Income of Not-for-Profit-Entities, which replaces in the income recognition requirements of AASB 1004 Contributions.
- AASB 16 Leases and amending standards, which replaces AASB117 Leases.

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

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

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

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

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) New Australian Accounting Standards (Continued)

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

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

The Union adopted AASB 15 and AASB 1058 using the modified retrospective method of adoption, with the date of initial application of 1 July 2019. In accordance with the transition approach, the Union recognised the cumulative effect of applying these new standards as an adjustment to opening retained earnings at the date of initial application, i.e., 1 July 2019. Consequently, the comparative information presented has not been restated and continues to be reported under the previous standards on revenue and income recognition. In addition, the Union has applied the practical expedient and elected to apply these standards retrospectively only to contracts and transactions that were not completed contracts at the date of initial application, i.e., as at 1 July 2019.

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

Impact on Adoption of AASB 16 Leases

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

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

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) New Australian Accounting Standards (Continued)

The Union has adopted AASB 16 using the modified retrospective method of transition, with the date of initial application of 1 July 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application. The Union elected to use the transition practical expedient to not reassess whether a contract is or contains a lease at 1 July 2019.

Instead, the Union applied the standard only to contracts that were previously identified as leases applying AASB 117 and Interpretation 4 at the date of initial application.

The Union has lease contracts for a property and other equipment. Before the adoption of AASB 16, the Union classified each of its leases (as lessee) at the inception date as either a finance lease or an operating lease.

Upon adoption of AASB 16, the Union applied a single recognition and measurement approach for all leases except for short-term leases and leases of low-value assets. Refer to Note 1(r) Leases for the accounting policy beginning 1 July 2019. The standard provides specific transition requirements and practical expedients, which have been applied by the Union.

Leases Previously Classified as Finance Leases

The Union did not change the initial carrying amounts of recognised assets and liabilities at the date of initial application for leases previously classified as finance leases (i.e., the right-of-use assets and lease liabilities equal the lease assets and liabilities recognised under AASB 117). The requirements of AASB 16 were applied to these leases from 1 July 2019.

Leases Previously Accounted for as Operating Leases

The Union recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases and leases of low-value assets. The right-of-use assets for most leases were recognised based on the carrying amount as if the standard had always been applied, apart from the use of incremental borrowing rate at the date of initial application. In some leases, the right-of-use assets were recognised based on the amount equal to the lease liabilities, adjusted for any related prepaid and accrued lease payments previously recognised. Lease liabilities were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) New Australian Accounting Standards (Continued)

The Union also applied the available practical expedients wherein it:

- Used a single discount rate to a portfolio of leases with reasonably similar characteristics.
- Relied on its assessment of whether leases are onerous immediately before the date of initial application.
- Applied the short-term leases exemptions to leases with lease term that ends within 12 months of the date of initial application.
- Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.
- Used hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

Based on the above, as at 1 July 2019:

- Right-of-use assets of \$83,337 were recognised and presented separately in the statement of financial position.
- Additional lease liabilities of \$83,337 (included in lease liabilities) were recognised.

The lease liabilities as at 1 July 2019 can be reconciled to the operating lease commitments as of 30 June 2019, as follows:

	\$
Operating lease commitments disclosed as at 30 June 2019	87,534
Discounted using the Union's weighted average incremental borrowing rate of 2.50%	(4,197)
Add: Finance lease liabilities recognised as at 30 June 2019	-
(Less): Short-term leases recognised on a straight-line basis as an expense	-
(Less): Low-value leases recognised on a straight-line basis as an expense	-
Add/(less): Adjustments as a result of a different treatment of extension and termination options	-
Add/(less): Adjustments relating to changes in the index or rate	-
Lease liability recognised as at 1 July 2019	83,337

The Union as a Lessor

The Union is not required to make any adjustments on transition to AASB 16 where it is a lessor.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) New Australian Accounting Standards (Continued)

The Effect of Adoption of AASB 16 as at 1 July 2019 (increase / (decrease)) is as follows:

	\$
Assets	
Right-of-use assets	83,337
Plant and equipment	-
Other assets	-
Total Assets	83,337
Liabilities	
Trade and other payables	-
Lease liabilities	83,337
Other liabilities	-
Total Liabilities	83,337
Equity	
Retained earnings	-

Future Australian Accounting Standards Requirements

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

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

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. This Standard applies to annual reporting periods beginning on or after 1 January 2022.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Revenue

The Union enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions, capitation fees, levies, interest, and rental income.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

Revenue from Contracts with Customers

Where the Union has a contract with a customer, the Union recognises revenue when or as it transfers control of goods or services to the customer. The Union 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.

Membership Subscriptions

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of the Union.

If there is only one distinct membership service promised in the arrangement, the Union recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect the Union's promise to stand ready to provide assistance and support to the member as required.

If there is more than one distinct good or service promised in the membership subscription, the Union allocates the transaction price to each performance obligation based on the relative standalone selling prices of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that the Union charges for that good or service in a standalone sale. When a performance obligation is satisfied, which is either when the customer obtains control of the good (for example, books or clothing) or as the service transfers to the customer (for example, member services or training course), the Union recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Revenue (Continued)

For member subscriptions paid annually in advance, the Union has elected to apply the practical expedient to not adjust the transaction price for the effects of a significant financing component because the period from when the customer pays and the good or services will transfer to the customer will be one year or less.

When a member subsequently purchases additional goods or services from the Union at their standalone selling price, the Union accounts for those sales as a separate contract with a customer.

Capitation Fees

Where the Union's arrangement with a branch or another reporting unit meets the criteria to be a contract with a customer, the Union recognises the capitation fees promised under that arrangement when or as it transfers the goods or services.

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

Levies

Levies paid by a member (or other party) in an arrangement that meets the criteria to be a contract with a customer is recognised as revenue when or as the Union transfers the goods or services.

In circumstances where the criteria for a contract with a customer are not met, the Union will recognise levies as income upon receipt (as specified in the income recognition policy below).

Volunteer Services

During the year, the Union did not recognise any volunteer services as revenue because it could not reliably measure the fair value of those services.

Gains from Sale of Assets

An item of property, plant and equipment is derecognised upon disposal (which is at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit or loss when the asset is derecognised.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Revenue (Continued)

Interest Income

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

Rental Income

Leases in which the Union as a lessor, does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the relevant lease term. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

(g) Cash and Cash Equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(h) Trade Debtors and Other Receivables

Trade receivables are recognised and carried at original invoice amount less a provision for any uncollectible debts. An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written-off as incurred.

(i) Other Current Assets

Managed Investments are classified as fair value through profit or loss with any gains or losses arising on measurement recognised in profit or loss. Mortgage Fund investments are valued at amortised cost using the effective interest rate method.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Financial Instruments

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

Financial Assets

i) Initial recognition and measurement

Financial assets are classified, at initial recognition, and subsequently measured at amortised cost 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 Union's business model for managing them. With the exception of trade receivables that do not contain a significant financing component, the Union initially measures a financial asset at its fair value.

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

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

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

ii) Subsequent measurement

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

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

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Financial Instruments (Continued)

Financial assets at amortised cost

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

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

Financial assets at amortised cost are subsequently measured using the effective interest rate (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 Union's financial assets at amortised cost includes trade receivables and loans to members.

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

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortised cost, as described above, debt instruments may be designated at fair value through profit or loss on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch.

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

iii) Derecognition

A financial asset is derecognised when:

- The rights to receive cash flows from the asset have expired or
- The Union 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:
 - the Union has transferred substantially all the risks and rewards of the asset, or
 - the Union has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Financial Instruments (Continued)

When the Union 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 Union continues to recognise the transferred asset to the extent of its continuing involvement together with associated liability.

iv) Impairment

Expected credit losses

Receivables for goods and services, which have 30-day terms, are recognised at the nominal amounts due less any loss allowance due to expected credit losses at each reporting date. A provision matrix that is based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment has been established.

Trade receivables

For trade receivables that do not have a significant financing component, the Union 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 Union does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

Debt instruments other than trade receivables

For all debt instruments other than trade receivables and debt instruments not held at fair value through profit or loss, the Union recognises an allowance for expected credit losses using the general approach. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Union expects to receive, discounted at an approximation of the original effective interest rate.

The Union considers a financial asset to be in default when internal or external information indicates that the Union is unlikely to receive the outstanding contractual amounts in full. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Financial Instruments (Continued)

Financial Liabilities

i) 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 Union's financial liabilities include trade and other payables.

ii) Subsequent measurement

Financial liabilities at amortised cost

After initial recognition, trade payables are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs.

Derecognition

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 derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(n) Contingent Liabilities and Contingent Assets

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset 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.

(o) Liabilities Relating to Contracts with Customers

Contract Liabilities

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

Refund Liabilities

A refund liability is recognised for the obligation to refund some or all of the consideration received (or receivable) from a customer. The Union's refund liabilities arise from customers' right of return. The liability is measured at the amount the Union's ultimately expects it will have to return to the customer. The Union updates its estimates of refund liabilities (and the corresponding change in the transaction price) at the end of each reporting period.

(p) Land, Buildings, Plant and Equipment

Asset Recognition

Purchases of land, buildings, plant and equipment are recognised at cost in the Statement of Financial Position. The initial cost of an asset does not include an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. Any such costs would be insignificant.

Recoverable Amount

Non-current assets measured using the cost basis are not carried at an amount above their recoverable amount, and where a carrying value exceeds this recoverable amount, the asset is written down.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(p) Land, Buildings, Plant and Equipment (Continued)

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful life using, in all cases, the straight line method of depreciation. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2020	2019
Land and buildings	50 years	50 years
Plant and equipment	4 to 5 years	4 to 5 years
Computer equipment	2.5 to 3 years	2.5 to 3 years
Motor vehicles	4 to 5 years	4 to 5 years

Derecognition

An item of land, buildings, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit and loss.

(q) Intangibles

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful life. The estimated useful lives and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses. The useful life of Union's intangible assets are:

	2020	2019
Intangibles	10 years	10 years

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(q) Intangibles (Continued)

Derecognition

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset are recognised in profit and loss when the asset is derecognised.

(r) Impairment of Non-Financial Assets

All assets are assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Union were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

(s) Trade and Other Payables

Liabilities for trade creditors and other amounts are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Union.

(t) 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 due 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 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.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(u) Leases

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

Union as a Lessee

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

Right-of-Use Assets

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

	2020	2019
Land and Building	4 Years	4 Years
Other Equipment	4 Years	4 Years

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

Lease Liabilities

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

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(u) Leases (Continued)

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

(v) Other Income

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

(w) Taxation

The Union is exempt from income tax under section 50.1 of the *Income Tax Assessment Act 1997* however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenue, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position. Commitments and contingencies are disclosed net of the amount of GST recoverable from or payable to, the taxation authority.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

(x) Going Concern

The Union is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(y) Information to be Provided to Members or Commissioner

In accordance with the requirement of the Fair Work (Registered Organisations) Act 2009, as amended, the attention of members is drawn to the provisions of subsection (1), (2) and (3) of section 272 which reads as follows:

- i. A member of a reporting unit, or the Commissioner, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- ii. 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.
- iii. A reporting unit must comply with an application made under subsection (1).

NOTE 2 EVENTS AFTER THE REPORTING PERIOD

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

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE PERIOD ENDED 30 JUNE 2020

2020 2019
 \$ \$

NOTE 3 REVENUE

During the 2020 financial year, AEU did not receive any revenue from capitation fees, levies, grants or donations, or from recovery of wages activity. The union has not received financial support from any other reporting units.

Disaggregation of revenue from contracts with customers

A disaggregation of the Union's revenue by type of arrangements 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.

Type of Customer		
Members	3,366,764	3,540,542
Other reporting units	-	-
Government	-	-
Other parties	119,526	237,880
Total revenue from contracts with customers	<u>3,486,290</u>	<u>3,778,422</u>

Disaggregation of income for furthering activities

A disaggregation of the Union's income by type of arrangement is provided on the face of the Statement of comprehensive income. The table below also sets out a disaggregation of income by funding source:

Income funding sources		
Members	-	-
Other reporting units	-	-
Government	-	-
Other parties	-	-
Total income for furthering activities	<u>-</u>	<u>-</u>

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 4 EXPENSES		
(a) Employee expenses		
Holders of office		
Wages and salaries	163,404	157,297
Superannuation	24,340	23,416
Leave and other entitlements	26,050	19,965
Executive expenses	25,362	29,418
Employee expenses - holders of office	<u>239,156</u>	<u>230,096</u>
Employees other than office holders		
Wages and salaries	1,608,166	1,668,008
Superannuation	192,456	212,253
Leave and other entitlements	98,176	116,654
Separation and redundancies	-	-
Employee expenses - employees other than office holders	<u>1,898,798</u>	<u>1,996,915</u>
Total employee expenses	<u>2,137,954</u>	<u>2,227,011</u>
There are no other expenses relating to redundancies or other liabilities for office holders and other employees of the Union. No fees have been incurred as consideration for employers making payroll deductions for membership subscriptions.		
(b) Capitation fees		
AEU Federal capitation fees	194,411	192,503
Total capitation fees	<u>194,411</u>	<u>192,503</u>
(c) Affiliation fees		
ACTU affiliation	33,165	33,259
Unions Tasmania affiliation	37,320	32,562
Education International affiliation	13,654	13,416
Total affiliation fees	<u>84,139</u>	<u>79,237</u>

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 4 EXPENSES (CONTINUED)		
(d) Administration expenses		
Accounting and auditing	13,990	14,360
Bank charges	46,861	41,174
Branch Council expenses	19,255	28,538
Compulsory levies (public education levy – AEU Federal Office)	21,294	22,604
Computer maintenance and database upgrades	111,736	92,414
Conference and meeting expenses	10,120	63,635
Consultancy advice	51,704	63,996
Fees/allowances – meeting and conferences	14,028	15,584
Industrial campaigns expenses	33,986	145,847
Insurance expenses	63,047	89,927
Member expenses	24,485	30,342
Postage, printing and stationery	11,090	22,729
Property expenses	78,625	101,159
Repairs and maintenance	22,347	38,569
Research expenses	4,539	4,498
Telephone expenses	25,153	35,548
Total paid to employers for payroll deductions of membership subscriptions	-	-
Travel and motor vehicle expenses	39,399	44,174
Total administration expenses	591,659	854,048
(e) Grants or donations		
Grants:		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Donations:		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Total grants or donations	-	-

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 4 EXPENSES (CONTINUED)		
(f) Depreciation and amortisation		
Land and buildings	57,361	57,361
Plant and equipment	24,920	39,356
Motor vehicles	43,808	39,876
Software	18,953	6,058
Right-of-use assets	21,550	-
Total depreciation and amortisation	<u>166,592</u>	<u>142,651</u>
(g) Legal costs		
Litigation	23,660	20,925
Other legal matters	-	-
Total legal costs	<u>23,660</u>	<u>20,925</u>
(h) Other expenses		
Contribution to International Trust Fund	22,500	22,000
Penalties – via RO Act or Fair Work Act 2009	-	-
Total other expenses	<u>22,500</u>	<u>22,000</u>
NOTE 5 CURRENT ASSETS		
(a) Cash and cash equivalents		
Cash at bank	970,888	806,187
Cash on hand	228	228
Total cash and cash equivalents	<u>971,116</u>	<u>806,415</u>
(b) Trade and other receivables		
Sundry debtors	-	8,706
Loans to members	10,825	20,070
Prepayments	37,208	46,408
Accrued membership subscriptions	54,094	27,773
Total current receivables	<u>102,127</u>	<u>102,957</u>
Less allowance for expected credit losses	-	-
Total current receivables (net)	<u>102,127</u>	<u>102,957</u>

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$

NOTE 5 CURRENT ASSETS (CONTINUED)

(b) Trade and other receivables

Sundry debtors are non-interest bearing and generally collected on 30 day terms.

The Australian Education Union Tasmanian Branch does not have monies receivable from other reporting units at 30 June 2020.

The Union has recognised the following assets related to contracts with customers:

Receivables	102,127	102,957
	102,127	102,957
Receivables – current	-	-
Receivables – non-current	-	-
Contract assets	-	-
	-	-
Contract assets – current	-	-
Contract assets – non-current	-	-

NOTE 6 NON-CURRENT ASSETS

(a) Land and buildings

At deemed cost	2,866,272	2,866,272
Accumulated depreciation	(827,261)	(769,900)
	2,039,011	2,096,372
Total land and buildings	2,039,011	2,096,372

On the transition to AIFRS a determination was made that land and buildings be valued at deemed cost. Prior years included land and buildings at executive branch valuation.

Reconciliation of the opening and closing balances of land and buildings

Net book value 1 July	2,096,372	2,153,733
Additions	-	-
Depreciation expense	(57,361)	(57,361)
	2,039,011	2,096,372
Net book value 30 June	2,039,011	2,096,372

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 6 NON-CURRENT ASSETS (CONTINUED)		
<i>Reconciliation of the opening and closing balances of land and buildings (continued)</i>		
Net book value as of 30 June represented by		
Gross book value	2,866,272	2,866,272
Accumulated depreciation and impairment	(827,261)	(769,900)
Net book value 30 June	<u>2,039,011</u>	<u>2,096,372</u>
(b) Plant and equipment		
At cost	369,396	377,120
Accumulated depreciation	(310,970)	(311,368)
Total plant and equipment	<u>58,426</u>	<u>65,752</u>
<i>Reconciliation of the opening and closing balances of plant and equipment</i>		
Net book value 1 July	65,752	85,054
Additions	17,810	24,400
Disposals	(216)	(4,346)
Depreciation expense	(24,920)	(39,356)
Net book value 30 June	<u>58,426</u>	<u>65,752</u>
Net book value as of 30 June represented by		
Gross book value	369,396	377,120
Accumulated depreciation and impairment	(310,970)	(311,368)
Net book value 30 June	<u>58,426</u>	<u>65,752</u>
(c) Motor Vehicles		
At cost	203,331	203,331
Accumulated depreciation	(140,513)	(96,705)
Total motor vehicles	<u>62,818</u>	<u>106,626</u>

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 6 NON-CURRENT ASSETS (CONTINUED)		
<i>Reconciliation of the opening and closing balances of motor vehicles</i>		
Net book value 1 July	106,626	115,062
Additions	-	48,031
Disposals	-	(16,591)
Depreciation expense	(43,808)	(39,876)
Net book value 30 June	62,818	106,626
Net book value as of 30 June represented by		
Gross book value	203,331	203,331
Accumulated depreciation and impairment	(140,513)	(96,705)
Net book value 30 June	62,818	106,626
(d) Work in progress		
At cost	-	-
Total work in progress	-	-
<i>Reconciliation of the opening and closing balances of work in progress</i>		
Net book value 1 July	-	37,738
Additions	20,070	83,422
Transfer to intangibles asset class	(20,070)	(121,160)
Net book value 30 June	-	-
Net book value as of 30 June represented by		
Gross book value	-	-
Net book value 30 June	-	-
(e) Intangibles		
Computer software at cost:		
Internally developed	159,892	121,160
Accumulated amortisation	(43,673)	(6,058)
Total intangibles	116,219	115,102

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 6 NON-CURRENT ASSETS (CONTINUED)		
<i>Reconciliation of the opening and closing balances of intangibles</i>		
Net book value 1 July	115,102	-
Transfer from work in progress	20,070	121,160
Amortisation	(18,953)	(6,058)
Net book value 30 June	116,219	115,102
Net book value as of 30 June represented by		
Gross book value	159,892	121,160
Accumulated amortisation and impairment	(43,673)	(6,058)
Net book value 30 June	116,219	115,102
(f) Leases		
Union as a lessee		
Set out below are the carrying amounts of right-of-use assets recognised and the movements during the period:		
As at 1 July	83,337	-
Additions	-	-
Amortisation expense	(21,550)	-
Impairment	-	-
Disposals	-	-
As at 30 June	61,787	-
Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:		
As at 1 July	83,337	-
Additions	-	-
Accretion of interest	1,848	-
Payments	(22,584)	-
As at 30 June	62,601	-
Current	21,326	-
Non-current	41,275	-
Total lease liabilities	62,601	-

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 6 NON-CURRENT ASSETS (CONTINUED)		
The maturity analysis of lease liabilities is disclosed in Note 14.		
The following are the amounts recognised in profit or loss:		
Depreciation expense of right-of-use assets	21,550	-
Interest expense on lease liabilities	1,848	-
Expense relating to short-term leases	-	-
Expense relating to leases of low-value assets (included in administrative expenses)	-	-
Total amount recognised in profit or loss	23,398	-

(g) Other financial assets

Financial assets at fair value through profit and loss		
Managed investment	913,803	926,153
Mortgage fund investment	1,808,990	1,741,476
Total other financial assets	2,722,793	2,667,629

Managed Investment and Mortgage Fund Investment are held for long-term planned purposes and are not held for trading. The Union has elected to designate as at fair value through profit and loss.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 7 CURRENT LIABILITIES		
(a) Trade payables		
Trade creditors	728	4,643
Accrued expenses	62,194	49,301
Total trade payables	62,922	53,944

Trade payables are non-interest bearing and are usually settled within 30 days.

The Australian Education Union Tasmanian Branch does not have monies payable to other reporting units at 30 June 2020.

The Union has recognised the following liabilities related to contracts with customers:

Other contract liabilities	62,922	53,944
Contract liabilities – current	62,922	53,944
Contract liabilities – non-current	-	-

Unsatisfied performance obligations

The Union expects that the remaining performance obligations will be met in the next financial year. These performance obligations primarily relate to member subscription contracts and grant program contracts.

(b) Other payables		
GST payable	64,456	56,946
PAYG withholding tax	32,817	33,799
Consideration to employers for payroll deduction	-	-
Legal costs	-	6,588
Total other payables	97,273	97,333

Wages and salaries and employee payroll deductions were fully paid as at 30 June 2020.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 8 EMPLOYEE PROVISIONS		
Holders of office		
Annual leave	29,287	18,931
Long service leave	35,409	30,684
Employee provisions - holders of office	<u>64,696</u>	<u>49,615</u>
Employees other than office holders		
Annual leave	122,099	195,623
Long service leave	66,524	169,683
Employee provisions - employees other than office holders	<u>188,623</u>	<u>399,695</u>
Total employee provisions	<u>253,319</u>	<u>414,921</u>
Current	144,642	275,559
Non-current	108,677	139,362
Total employee provisions	<u>253,319</u>	<u>414,921</u>

There are no other provisions relating to redundancies or other liabilities for office holders and other employees of the Union.

NOTE 9 OTHER NON-CURRENT LIABILITIES

Other non-current liabilities		
Amy Rowntree Memorial Fund	4,877	4,877
Total other non-current liabilities	<u>4,877</u>	<u>4,877</u>

NOTE 10 EQUITY

(a) Retained profits		
Balance at the beginning of the year	3,922,348	3,682,692
Surplus for the year	263,527	239,656
Balance at end of year	<u>4,185,875</u>	<u>3,922,348</u>
(b) General reserve		
Balance as at beginning of the year	725,031	725,031
Transferred in or out	-	-
Balance at end of year	<u>725,031</u>	<u>725,031</u>

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 10 EQUITY (CONTINUED)		
(c) Asset revaluation reserve		
Balance as at beginning of the year	742,399	742,399
Transferred in or out	-	-
Balance at end of year	<u>742,399</u>	<u>742,399</u>
Total reserves	<u>1,467,430</u>	<u>1,467,430</u>

There are no other funds relating to compulsory levies or voluntary contributions maintained by the Union.

NOTE 11 REMUNERATION OF AUDITORS

Value of the services provided by WLF Accounting & Advisory		
Financial statement audit services	12,000	11,500
Other services	1,990	2,700
Total remuneration of auditors	<u>13,990</u>	<u>14,200</u>

Other services includes the preparation of the financial statements in the Registered Organisations Commission model financial statements format.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 12 CASH FLOW		
CASH FLOW RECONCILIATION		
Surplus for the year	263,527	239,656
Adjustments for non-cash items		
Bad Debt Expense	-	-
Depreciation and amortisation	166,592	142,651
Net (profit) / loss on disposal of plant and equipment	(456)	391
Net market movement in investments	29,891	(27,730)
Changes in assets and liabilities		
(Increase) / decrease in trade and other receivables	(8,415)	(15,364)
(Increase) / decrease in other non-current assets	-	12,822
(Decrease) / increase in trade payables	8,978	4,359
(Decrease) / increase in other payables	(60)	(10,845)
(Decrease) / increase in employee provisions	(161,602)	(59,254)
Net cash from / (used by) operating activities	<u>298,455</u>	<u>286,686</u>
(a) CASH FLOW INFORMATION		
Cash inflows		
Operating activities	3,498,133	3,738,980
Investing activities	673	25,423
Financing activities	-	-
Total cash inflows	<u>3,498,806</u>	<u>3,764,403</u>
Cash outflows		
Operating activities	3,199,655	3,452,294
Investing activities	113,691	271,296
Financing activities	20,736	-
Total cash outflows	<u>3,334,082</u>	<u>3,723,590</u>

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 13 RELATED PARTY DISCLOSURES

(a) Related Parties

The Branch Executive of the Australian Education Union Tasmanian Branch during the financial year were:

Helen Richardson	President
Claire Bugg	Deputy President – DoE (resigned 1 September 2019)
David Genford	Deputy President – DoE (appointed 25 March 2020)
Mandy Jackson	Deputy President – Support Staff
Peta-Maree Revell-Cook	Deputy President – Secondary Colleges
Simon Bailey	Deputy President – TAFE Division
Andrew Butler	
Leeanne Clifford	(resigned 2 February 2020)
Lucie Cornelius	(nee Ellis)
Heather Griffin	
Alison Jales	
Shane Oldfield	(appointed 2 March 2020)
Tristan Sabol	(appointed 1 May 2020)

2020	2019
\$	\$

The following cash flows occurred between the Australian Education Union Tasmanian Branch and other related reporting units for the period.

Net Cash flows (to) / from other reporting units

Australian Education Union - Federal Office	(324,500)	(330,064)
Australian Education Union - ACT Branch	-	-
Australian Education Union - VIC Branch	-	(30)
Australian Education Union - SA Branch	-	-
Australian Education Union - NT Branch	-	-
New South Wales Teachers Federation Branch	-	-
Queensland Teachers Union	-	-

The Union did not make a payment to a former related party of the Union.

(b) International Trust Fund

This fund has been set up under Australian Education Union Rules and is audited separately. Australian Education Union branches contribute to the fund.

Contribution by Australian Education Union Tasmanian Branch	11,000	22,000
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AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 14 FINANCIAL INSTRUMENTS

The Union's principle financial assets comprise cash, cash investments and trade debtors whilst its principle financial liabilities comprise trade payables.

The entity has exposure to the following risks from its use of financial instruments:

(a) Credit risk

Credit risk is the risk of financial loss to the Union if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Unions receivables from customers.

The Union's maximum exposure to credit risk at balance date in relation to each class of recognised financial assets, is the carrying amount of those assets as indicated in the balance sheet.

The Union does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Union.

(b) Interest rate risk

Interest rate risk is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates.

The majority of the Unions financial assets are held in interest bearing assets that are expected to mature within three months or in financial assets that reset to the prevalent market interest rate on a monthly or quarterly basis. As a result, the Union is subject to limited exposure to interest rate risk due to fluctuations in the prevailing levels of market interest rates.

An increase / (decrease) in interest rates of 1% will have a corresponding effect on revenue of \$36,939 (2019: \$34,740).

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

	2020	2019
	\$	\$
NOTE 15 KEY MANAGEMENT PERSONNEL REMUNERATION		
Short-term employee benefits		
Salary (including annual leave taken)	404,310	316,427
Annual leave accrued	31,101	24,341
Total short-term employee benefits	435,411	340,768
Post-employment benefits		
Superannuation	41,376	47,115
Total post-employment benefits	41,376	47,115
Other long-term benefits		
Long service leave accrued	10,108	7,911
Total other long-term benefits	10,108	7,911
Termination benefits	-	-
Total benefits	486,895	395,794

NOTE 16 UNION DETAILS

The principal place of business of the Union is:

Level 1/32 Patrick Street
HOBART TAS 7000

NOTE 17 SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

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

- (1) A member of a reporting unit, the Commissioner, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 17 SEGMENT REPORTING

The Australian Education Union Tasmanian Branch operates in one geographical segment being Tasmania.

NOTE 18 RELIANCE AND PROVISION OF FINANCIAL SUPPORT

The Australian Education Union Tasmanian Branch does not place any reliance on the agreed financial support of another reporting unit of the organisation to operate as a going concern. No financial support was received from another reporting unit during the financial period.

The Australian Education Union Tasmanian Branch has not entered into any agreement to provide financial support to another reporting unit of the organisation to assist it to operate as a going concern.

NOTE 19 RECOVERY OF WAGES

There was no recovery of wages activity for the 2019 or 2020 financial years.

NOTE 20 ACQUISITION OF ASSETS AND/OR LIABILITIES THAT DO NOT CONSTITUTE A BUSINESS COMBINATION

There were not assets or liabilities acquired during the 2019 or 2020 financial years as a result of an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches or the branches of the Union, a determination or revocation by the General Manager of the Fair Work Commission under subsections 245(1) or 249(1) of the RO Act.



2019 - 2020

Annual Report

AEU TASMANIAN BRANCH

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AEU TASMANIA

United, we are the powerful union that determines quality public education policy and practice in Tasmania.

In Union



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AEU Tasmanian Branch

Message from the State Manager

It gives me great pleasure to present you with the Australian Education Union – Tasmanian Branch 2019-20 Annual Report and provide an overview of the AEU’s activities and achievements over what has been one of the most extraordinary twelve months in our history.

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I have been humbled by the support I have received as Acting State Manager and I am proud of the significant progress the AEU has made in that time internally, evidenced by 4.6% net growth in financial members, 350% growth on the budgeted financial year position to post a \$260k surplus, newly introduced incentives for ESP members, additional support for members on maternity leave or affected by COVID-19, whilst implementing a contributions freeze, increasing staff capacity in industrial support and professional issues, and enhancing member participation and engagement in their union.

The 2019 year was finalised with the registration of both the DoE Teachers and TasTAFE Teachers Agreements, each containing significant wins as a result of the EBA campaign. These Agreements achieved above 2% wage increases, an additional increase for ASTs, a reduction in instructional load for primary school teachers, specific support for principal members, those working in isolated schools and second year teachers. The new family-friendly provisions in these agreements increased paid maternity, adoption and partner leave, and brought in changes to superannuation contributions for employees on unpaid and half pay parental leave.

I have had the privilege to lead an organisation that has built strong relationships with major stakeholders and has enhanced its standing as a well-informed, strategic and solutions-

focused organisation, that prioritizes listening to, understanding and representing members. Tasmanian teachers, principals and school staff have won even greater respect and appreciation from our broader community this year as we dealt with major challenges associated with COVID-19, secured many wins for members and improved AEU member support and servicing at local and individual levels.

From the onset of the global COVID-19 pandemic, the AEU swiftly adjusted some of its strategic priorities to respond to the thousands of member queries and support requests we received in late March and throughout April. Despite these changes and the challenges, we all suddenly faced, the AEU continued to campaign and advocate for its members’ health and safety. Crucially, we initiated a feedback mechanism with the DoE that involved three meetings per week with the Secretary and weekly meetings with the Minister’s office. Evidence of our success included protection for vulnerable staff, support for relief staff that supported school operations, four additional student free days, a commitment from the Premier to publicly encourage parents with capacity to support learning from home to do so and a well-managed transition back to schooling. Further, the AEU negotiated minimum reporting and PDP requirements. While very focused on the health and safety of students, their families and vulnerable colleagues, AEU members worked together to rapidly

and completely change how they delivered education in schools and colleges. I personally commend all AEU members for the hard work and dedication they demonstrated through this crazy period, which in turn has enhanced the profession profoundly and fast-tracked how we integrate digital technologies.

Whilst supporting AEU members through the global pandemic, the AEU also achieved significant industrial outcomes for members, including the registration of the Public Sector Unions Wages Agreement and the Healthcare Procedures Allowance, including back pay to February 27. The Fixed Term Review provided job security to many ESPs and the AEU successfully initiated the acknowledgement of a bad employment practice relating to ESPs who have some permanent hours but regularly top up. AEU members are also now able to access Long Service Leave pro rata, School Psychologists can progress through to Band 1 Level 13 without full teacher registration and an updated formula for providing Higher Duties Allowance to principals was agreed for 2020. In addition, a temporary adjustment for Teacher Transfers in light of COVID-19 was agreed and the AEU achieved representatives at all levels of the Reporting with Families Review.

On the campaign front, the state government's \$109M efficiency dividend is no more, a thorough review of NAPLAN was completed federally, primary schools received six months funding in advance to prepare for the reduction in instructional load and the AEU initiated the creation of seventeen working groups on various professional and sectoral issues, with active participation from almost five percent of our membership which has unearthed many great future leaders of the AEU. We also launched our new AEU website, locked down only for AEU members, complete with Fact Sheets and member forums, with development of an App underway. While our Branch Council declared a climate emergency. In addition,

the AEU provided detailed submissions on behalf of members ahead of the state budget and through the review of the State Service and the review of Education Regulation.

Finally I would like to acknowledge and congratulate the hard-working AEU staff and elected AEU representatives across our various governance structures. There is no doubt that 2019-20 has been a challenging year. But the AEU team have collectively demonstrated their resilience and their commitment to making a positive difference to the Tasmanian public education and training staff.

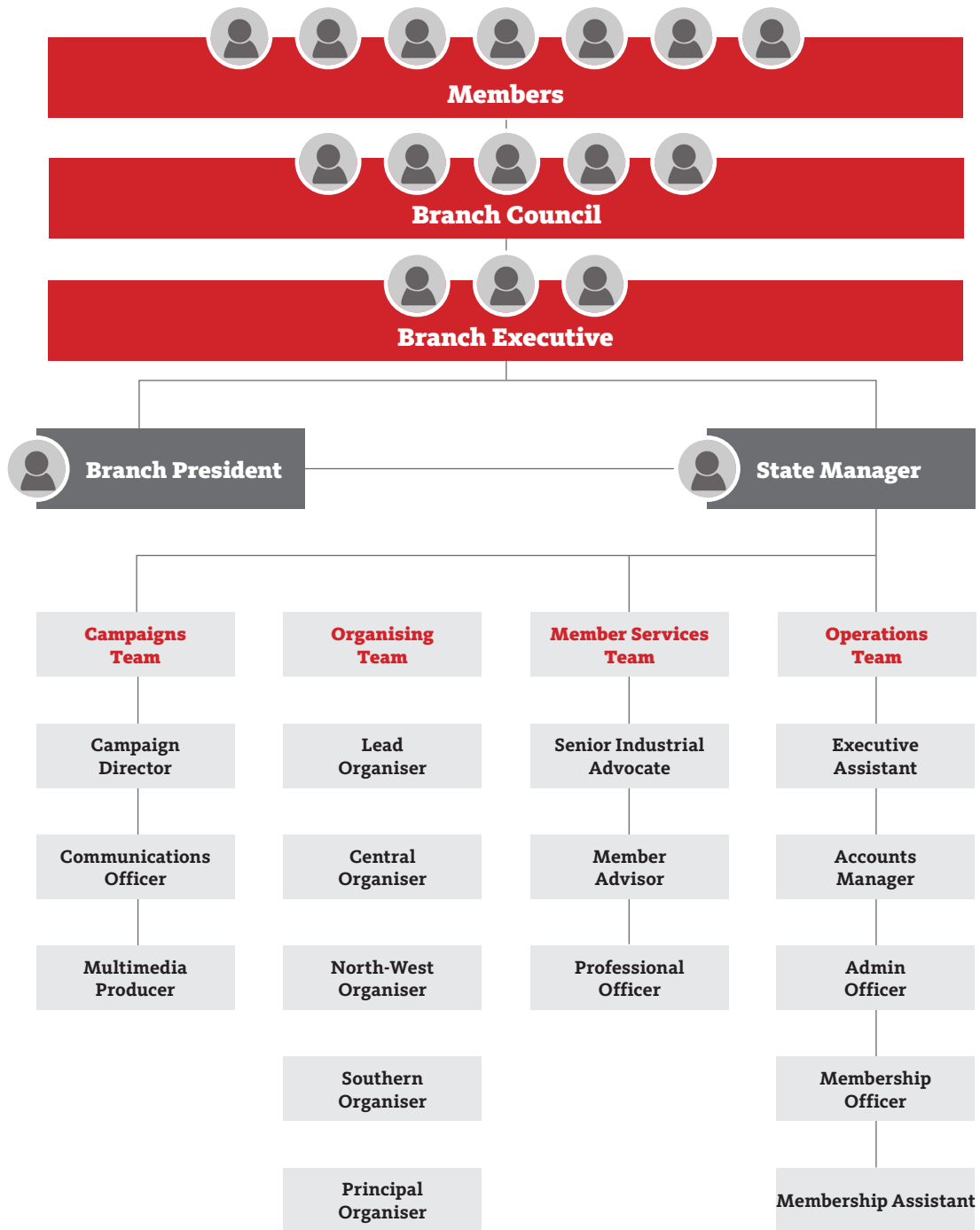
Once again, I thank you all for your support and thank the AEU team. I look forward to the AEU continuing to build upon the positive momentum in 2020-21.



Adam Clifford
Acting State Manager
 December 2019 – November 2020.

AEU Tasmanian Branch

Branch Structure



AEU Tasmanian Branch

Strategic Framework

Our vision

United, we are the powerful union that determines quality public education policy and practice in Tasmania.

Our core strategy

Leveraging our professional and industrial capacity.

Goals to deliver our strategy

Build

- Member leaders
- Skilled and empowered members
- Engagement opportunities for members
- Capability and capacity to do more and be better

Grow

- Our membership
- Professional leadership better in key strategic areas

Win

- Campaigns that advance quality public education
- Outcomes that align with member priorities and expectations



AEU Tasmanian Branch

Branch Executive/Council

Branch Executive and Branch Council is made up of members, elected by members, to undertake the task of decision making for the union. Branch Executive (dealing with the more day to day issues) meet for a minimum of 11 meetings per year and Branch Council (dealing with meet 4 times a year. Positions are held for a 3-year term, the current term is from 1 February 2018 to 31 January 2021.

Branch Executive membership (as at 30 June 2020)

President	Helen Richardson
Deputy Presidents:	
DoE	David Genford
TAFE	Simon Bailey
Secondary Colleges	Peta-Maree Revell-Cook
Education Support Personnel	Mandy Jackson
Executive Members	
Lucie Cornelius	Alison Jales
Shane Oldfield	Andrew Butler
Tristan Sabol	Heather Griffin
Acting State Manager	Adam Clifford

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Branch Council membership (as at 30 June 2020)

Helen Richardson (President)	Adam Clifford (Acting State Manager)	Mandy Jackson	Peta-Maree Revell-Cook
Simon Bailey	David Genford	Andrew Butler	Tanya Adams
Alison Jales	Heather Griffin	Lucie Cornelius	Rachael Anderson
Rebecca Greeves	Nicholas Clifford	Terri Coombes	Lucy Devereux
	Margaret Laird Valentine	Alexandra McKay	Ryan Thomas
Dianne Vickers	Marney Wickham	Joy Coates	Murat Djakic
David Duncan	Henk Smit	Andrea James	Hannah Papworth
Sallyann Geale	Laura Russell	Samuel Fogg	Raymond Haberle
	Michelle Rippon	Nic Wilson	Susan Foden
Nana Jansen-Munday	Jo Stevens		James Broad
Matthew Preston	Felicity Sly	Helen Wylie	Ben Wright
Harriet King	Cameron McKinnon	Deb Brewer	Shane Oldfield
Tristan Sabol	Lisa Taylor	Damian Samorzewski	Peter Hicks
Barbara Holgate	Simone Loone	Nicolas Frech	Kevin Kirkley





AEU Tasmania

Campaigns

After the successful mass mobilisation of thousands of AEU members backed up by a blitz of advertising and on the ground campaign work, the second half of 2019 was largely focused on the democratic process and member engagement to seal the deal on multiple Agreements.

Starting with the training, education, materials and ballots for a single-year Agreement, we were soon repeating the process on a much larger scale for full Agreements across DoE teachers, support staff and TasTAFE. By the end of 2019 DoE Teacher and

TasTAFE Agreements were registered and the PSUWA had been endorsed by a ballot of ESP members.

AEU members turned out strongly for all ballots, here's a reminder of the results:

AEU Member Ballots

1 YEAR AGREEMENTS	PARTICIPATION %	YES VOTE %
DoE Teachers	64%	84%
PSUWA	53%	88%
TasTAFE	68%	93%
FULL AGREEMENTS	PARTICIPATION %	YES VOTE %
DoE Teachers	80%	95%
PSUWA	60%	98%
TasTAFE	80%	90%

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All members began the summer break knowing they had new Agreements either registered or in the process with pay rises above the government's 2% cap along with significant improvements in conditions.

To maximise member participation in the EBA ballot processes we rolled out new tools such as SMS messaging and per-to-peer text message conversations.

While overwhelmingly focused on the new Agreements and implementation of improvements in 2020, AEU Branch Council also recognised the rapidly growing and effective School Strike 4 Climate/ Fridays for Future student movements demanding action on climate change. On November 18, 2019 the AEU became the first Tasmanian union to declare a climate emergency, committing to a range of actions to support our students and their call for action.

With new Agreements covering AEU members of every sector, 2020 was always going to be about implementation. From improvements in allowances

for ESP members to a reduction in instructional load for primary teachers, the focus was set to be on ensuring members were enjoying the conditions we had fought for and won in union.

A campaign plan was developed, implementation materials produced and Reps came in for training ready to see wins implemented at their workplaces. A key part of implementation were working groups to advise DoE on the roll out of some measures while others were focused on developing the detail of what some improvements would look like – such as isolated school incentives and a review of reporting in DoE and family friendly working arrangements for TAFE members. The campaigns team supported the establishment and ongoing operation of these working groups.

To ensure improvements to conditions came without any losses to members and our students, we also needed to focus on the state budget. The Gutwein Government had plans to cut an enormous \$109 million from education in Tasmania over four years. A campaign website was developed, a video created



(including a catchy but hard-hitting jingle) and materials produced to roll out a significant member driven campaign to have the planned cuts abandoned.

Then COVID-19 intervened.

The campaigns team quickly switched from implementing Agreements and a state budget campaign to supporting members through a pandemic crisis.

AEU representatives were quick to act and advocate for the health and safety of members and our school communities. Frequent, often, daily meetings were held with heads of government and DoE to guide and speed up action.

Early advocacy focused on adequate hygienic supplies and resources, clear and consistent advice to all staff, protecting vulnerable members and member families, preparation for learning at home and ensuring members' pay and conditions would be maintained throughout the pandemic.

By gathering information from members and bringing concerns directly to decision makers, a lot was achieved very quickly. Student-free days were announced, cleaning budgets expanded, hygienic resources guaranteed, NAPLAN cancelled and guidelines on working from home and special leave were produced.

While members worked frantically to change how they delivered learning and supported students, advocacy and improvements were made and announced to

members.

Among all the immediate actions taken in response to member needs during the pandemic, the State Government also announced the planned cuts to the education budget would be abandoned.

As many AEU members worked through their Term 1 break and began delivering learning at home in Term 2, announcements slowed down but remained significant: relief members won guaranteed work and income, TasTAFE courses were suspended, pay rises were delivered, member contribution amounts were paused, Communicable Diseases Leave updated and COVID-19 paid leave introduced.

By May 2020 COVID-19 Safety Plans were being developed in consultation with members, we celebrated ESP Day and AEU Executive provided an AEU member wellbeing program with weekly videos and worksheets to support mental health and wellbeing during a very tough time.

Together, we changed how we did almost everything – meetings and Q&A sessions to support the delivery of information to members via email and social media platforms were held via video conference.

By the end of the 2020 financial year we were very glad to begin once again to focus on the implementation of Agreements and our mission for 2020 – improving the lives and working conditions of AEU members in Tasmania and delivering quality education for all.

Member Communications

MEMBER EMAILS (2019-2020 FINANCIAL YEAR)

Bulk member emails sent	160
Average number of recipients	2035
Average open rate	29.5%
Average click rate	7.8%

FACEBOOK FOLLOWERS

1 July 2019	4220
30 June 2020	4975
Growth	+18%

AEU Tasmanian Branch Sector Report

DoE Sector

This was not a year I could have ever expected, nor is it a year I hope we have to experience again. But it is a year that where I am proud to have been the Deputy President of the DOE Sector. Proud because of the way our members worked to ensure our students had some sort of normality and routine during a difficult time for all. I am also proud to see some of the hard fought wins from our bargaining agreement starting to be rolled out in schools, in particular the one hour reduction in teaching load from our primary school members.

If I can just take some time to reflect on what we were faced with.

This year did not start off as we expected. Our focus for the first 2 terms of this year was to be on the implementation of the great wins delivered to members through our EB.

When Tasmania started reporting positive cases of COVID 19, it immediately became obvious that the health and wellbeing of our members, our students and the wider school community was to be our number one priority. There is no road map for a pandemic, and we couldn't look at other states and territories, or even other countries. It was happening in real-time.

From the start of this crisis, we were all extremely confused by the mixed messaging coming from Federal Government health authorities. While the community were being asked to social distance and implement strict hygiene routines, our members were being asked to do 'the impossible' at their workplaces. There was no actual specific advice given how the strict community health guidelines would be implemented.

Social distancing at schools was proving virtually impossible, with no space in classrooms to keep students apart. Strict hygiene procedures were hard to put into practice with a shortage of cleaning products and hand sanitizer in our workplaces.

This was a crisis and not only were our members anxious for themselves and their families, their concern for the health and well-being of their students added to their anxiety. Many members were affected by the sudden loss of connection with their students. There was overwhelming concern for their 'vulnerable' colleagues.

It was clear that it was not 'business as usual' in our schools' colleges and TAFE.

Given the dramatic changes in working conditions, particularly around the health and safety for our members and for our students, we called for the Government to keep schools open only for the children of essential workers and students who could not be supervised from home. The Government finally acted and announced student free days for our schools and colleges in the week leading up to the school holidays.

We established almost daily meetings with both the Minister and the DoE as it was vital that the voice of members was considered when it came to decision-making and advice. Top of the list was always members' health and safety, wages and job security.

When COVID-19 began making its way to our state AEU members and their representatives were quick to act. Advocacy for members and negotiations with heads of government and DoE produced a number of positive outcomes:

- Student free days were secured to give members time to plan and prepare for a transition to learning at home.
- The government and DoE adopted strong language and advice around learning at home other than essential workers and where students were unable to be supported.
- Working from home guidelines were implemented to ensure vulnerable members were safe and protected.
- Relief (casual) Members - extended negotiations secured ongoing employment and income for relief members - over 15,000 hours per fortnight was centrally funded.
- Communicable Diseases Leave list was been updated to include COVID-19.

New special COVID-19 paid leave of up to 4 weeks, also available to members employed on a casual basis

We secured continuous work for relief teachers for over 3 months and our vulnerable educators stayed home.

There has however, been a major positive outcome from this crisis. There is now a far greater appreciation of educators among the broader community. With most students learning from home, parents have gained much more insight into the complexity of the role of educators.

During this crisis, our members have shown they are resilient, creative and committed to all their student and parents and the wider community have now started to acknowledge the amazing work undertaken by educators every day.

While COVID dominated the beginning of the year, much was still happening around issues that directly affect members.

It has been great to see so many members join working groups organized by the AEU staff, having more members involved is helping us to become even more member led.

Primary schools have rolled out the one hour reduction in instructional load and whilst some schools have reported back some teething issues and have received assistance from AEU staff, I have heard stories of many members that have been very happy to be able to use this time to their benefit.

As our elected terms come to an end, I would like to take the opportunity to thank some people;

Firstly to our Councillors. We have made some strong changes over the last three years and despite some challenges along the way, we have worked in a respectful and professional manner to ensure that we did what we thought was best for our members. To any Councillors who are not nominating again for another term, thank you for your service and your contributions to our decision making.

Secondly a thank you to those members who served on the Executive. The team we have had this year has worked very well together. Numerous meetings have seen different opinions put forward and respectful discussions take place to help make our decisions. It has not been an easy time, one that has been more time consuming than we ever realised, but I am confident that the work we have done will enable the next executive to continue to serve our members to the full extent.

I would also like to take this opportunity to thank Adam Clifford for his work whilst Acting State Manager. He stepped up in January this year and has been faced with unprecedented issues and has handled himself in an exemplary manner. We have been lucky to have someone of the caliber of Adam to have been able to step into the role on such short notice.

To finish I'd like to thank our outgoing President Helen Richardson. Having the role of president over the past 5 years has seen Helen oversee the changes recommended in the Goulter review. These changes did not sit well with everyone but they were changes that Council and Executive saw as important to undertake. It has been great to be able to hear and see the changes take place, especially reaching the goal of the percentage of our members money spent on staff salaries. Helen has worked with our Federal team and other State Presidents to ensure our state was pushing for best practice wherever possible. I wish Helen all the best in her future endeavours.



David Genford
Deputy Branch President - DoE

AEU Tasmanian Branch Sector Reports

Education Support Personnel

In February we were celebrating the significant improvements in working in conditions for ESP members gained through the protracted Public Sector Unions Wages Agreement (PSUWA) negotiations.

Major wins in the new PSUWA included: -

- 2.3% pay rise back dated to December 2019
- 2.3% pay rise in December 2020 and 2.35% in December 2021
- Increase to Health Care Procedures Allowance – \$13.20 to \$30 (127% increase) per week.
- Increase to Toileting Allowance for Teacher Assistants from \$13.20 to \$15 per week, with a further increase to \$17 for those working in Special Support Schools.
- Up to 9 days paid public holidays or TOIL
- Ability to work a maximum of 43 weeks per year
- Transition of ESS roles onto Teaching Award with access to 52 weeks' paid employment
- Correctional Facilities Allowance payable to TasTAFE Support Staff and Corrections Allowance for Support Staff at Ashley School
- Communicable Disease Leave for all school-based employees.
- Two week increase to paid Parental Leave, from 14 to 16 weeks.
- Paid Partner Leave increase from 1 week to 3 weeks.
- Re-crediting of Recreation and Parental Leave where compassionate or bereavement conditions apply.
- Superannuation employer contributions – for employees on workers compensation and while on unpaid parental leave.

Who could have predicted that little over a month later with the beginning of the COVID-19 crisis ESP members would find themselves virtually overnight working shoulder to shoulder with our teacher colleagues to prepare virtual & physical mountains of resources, etc for learning-from-home.

What a rollercoaster we had boarded! Some of us found ourselves working from home, while others

remained on campus with, I'm sure at least some level of trepidation of possible scenarios that may or may not payout. All those weeks often without ideal technology, and the extra and suddenly different workloads COVID had foisted upon us all without warning, we faced the task as we always do, with the well-being and outcomes of our students at the forefront of our minds. Many ESP agreed to work in totally different roles doing whatever was required and as always most went above and beyond.

Our wonderful AEU staff and leadership groups pushed their way on through by changing work patterns and locations seamlessly to keep us on track and always be available to support our members when required.

During the last eight months there have been several significant wins for our Education Support Personnel (ESP) members in addition to those won in the PSUWA.

Some of these include: -

- Clarification of the process and rules around the extra two or three extra weeks to a maximum of 43 available for those employed 40 or 42 weeks. If ESP apply to work these additional weeks they cannot be refused.
- All support staff who work 40-43 weeks may annualise their salary and still work additional or top up hours. Your SBM must simply process a manual payment through the relief data entry system in SAWM.
- Payment of medical procedure allowance for EpiPen to ESP staff at one Support School following an enquiry from the ESP workplace rep at the school. Proof that often all it takes is a phone call to your union for the support of an organiser for good things to happen.
- A huge win was the agreement by DoE to make long-term top-up hours for part-time ESP staff permanent!! Congratulations to all the members who contributed to this win by

sharing their story, talked to colleagues or worked through your individual case to show the need for change. This win was one of the biggest in a decade or more. Encourage any ESP at your school who believe they may meet the criterion of 3 years continuously working of above their permanent allocation and have not been informed of this by their SBM to contact their union.

- While the increase in the Health Care Procedures Allowance was won under the new PSUWA backpay was not included. This was discovered by Adam Clifford as Acting State Manager and even though the other union involved had already signed off after discussion with me as Deputy President for ESP Adam refused the sign on behalf of AEU members until DoE agreed to back pay to February 27. This means back pay of well over \$500 for many ESP members. Another huge win and thanks to Adam for his diligence and advocacy for ESP.
- An AEU member-only Facebook Group for ESP was initiated by Kathryn Lee during COVID and has been a very effective way to share information on ESP matters, most especially correcting misinformation. We have also discovered several issues which have then been addressed and corrected with AEU support. It continues to amaze me in my role as Deputy President of the misinformation that reaches ESP employees from supposedly reliable channels that is unfortunately usually believed without question. Kathryn and I both have been able to share the truth with many a member resulting from a post on this FB group page. ANY AEU Tas member is welcome to join this FB Group to keep in touch with issues faced by ESP colleagues.

A growing number of ESP/Support Staff Reps are being elected in AEU workplaces and specific ESP Reps Training has been held around the state with more planned for the new year.

Member working groups of ESPs were formed to continue working through some parts of the new Agreements. Members can still email support@aeutas.org.au to find out more or express an interest in joining a working group.

Our ESP membership is now growing faster than any other sector and we are now the second largest group of AEU Tas Branch members at well over 700. There remain however an equivalent number of non-members out there for recruiting.

Growing our ESP membership and getting more active in our workplaces, including as AEU workplace reps, is how we grow the power to keep improving pay and conditions and get recognition for the professional and valuable work of ESPs in education.

With ballots soon to open please encourage members in your workplaces to vote immediately they receive their ballot package at their home address.

My hope for 2021 is to see all ESP seats on Branch Council filled along with ESP workplace reps in every workplace. Your individual support and activism is vital to achieve these goals.



Mandy Jackson
Deputy Branch President
Education Support Personnel

AEU Tasmanian Branch Sector Reports

Secondary College Committee of Management

This year has seen some challenging obstacles thrown at us due to COVID and members in the 11/12 sector have risen up and taken it head on. We have flipped classrooms online and then back again, we tackled huge workload issues and began wrapping our head around the new 9-12 Curriculum and its impact it will have on future educators, schools, community and students.

We put a call out to members to join in a consultation working party, in conjunction with the Independents and Catholics, for the 9-12 curriculum and had 60 members eagerly put their hands up to join in. This reinforced the work we have undertaken to make us a member lead union. This then resulted in 20 of those members being involved in joint workshop with DoE, IEU/CEU and AEU (the first of its kind).

The meaningful consultative process then began, on the documents that have been released publicly on the 9-12 curriculum review. Participants were eager to share views from their members at schools and some great discussions came out of the workshop that will be followed up throughout the process. Some major concerns have been raised about the VET area and SCCOM were pleased to see Steve Harrison appointed at .4 to help gather data, speak to members and push for the sorting out of VET complexity points to prevent a repeat of last years TCE mess.



Peta-Maree Revell-Cook

Deputy Branch President - SCCOM





AEU Tasmanian Branch Sector Reports

TasTAFE

TAFE Executive - Council

TAFE Executive and Council held meetings throughout the year and have met their obligations as detailed within the Branch rules. Executive members are active, supporting members in their workplaces and follow up member enquiries where possible. However, they have found it hard to stay on top of issues due to workload and COVID -19 restrictions.

Members have been involved with all Branch Council meetings where they actively engage in conversations and activities.

The Executive Women's officer was filled and a new sub-branch created which includes Bender Drive/ Claremont /Risdon Prison. A member from Risdon Prison has expressed interest in nominating for the role of the sub-branch secretary position.

EBA

Two member online meetings have been held with a decision made to develop a member survey to gather information relating to modes of delivery and issues needing addressing during the EBA process.

Workload Reference Group

AEU representatives and TasTAFE representatives have held two meetings to discuss workload issues. Once again it has become apparent that they have no understanding of what a teacher does or what the duties are that teachers are required to do. Meetings will be ongoing with the long-term outcome of having mutual agreement for the inclusion of items in the next agreement.

TAFE Division Membership

Membership decline has stopped and we have managed to stabilise the numbers with new members being signed up. However it will take a concerted effort from right across the TAFE membership and organisation to significantly increase our membership density. With a detailed TAFE campus visit schedule and plan to develop our workplace representatives and Log of Claims for the next EBA, TAFE can return to being a strong arm of the AEU more broadly.

TAFE Presidents position

I have found myself unable to fulfill my role completely due to challenges that are specific to TAFE elected representatives. This has impacted my ability to attend Branch Executive/Council meetings as well as meetings of the National TAFE Council Executive. These challenges are unique to our sector and puts me in the situation where any meetings, which I do attend, are attended in my own time. Some additional support is required to assist with overcoming these challenges and ensuring TAFE have a powerful voice in decision making and resource allocation. In addition, a strong relationship with the incoming TasTAFE CEO will be important to assist in this process as it is in the best interest of both organisations to have sound decision making and thorough consultation.

COVID-19 / Online Delivery

TasTAFE management have used COVID – 19 pandemic to move the delivery of programs to online. Members describe feeling overwhelmed by the requirement to move quickly to on-line delivery. The exasperation at the unrealistic expectation of

TAFE of high level technical skills (regardless of the non-IT nature of their teaching vocational area) and of know-how in the use of e-platforms and programs that were mostly unfamiliar to them, and of not being given adequate time to undertake or capacity to access training. Teachers expressed how they are feeling unsupported and ill-equipped to transition to on-line without adequate preparation and planning. Many TAFE teachers had not previously taught on-line. For many qualifications, assessment information only was in place on-line, there was no online content available for students to access. The CANVAS platform learning resources, accessible to students, needed to be developed quickly and published for students week to week. Students learning from home reported to teachers feeling isolated and anxious.

The AEU TAFE Executive recently commissioned a survey of teaching staff to ascertain how the move to online delivery has impacted their programs and students. The research sought to explore and highlight the immediate and potential long-term impact of change, occurring primarily in the areas of teaching and learning at TasTAFE related to, and unrelated to COVID19, from March 2020 continuing.

This report is in the final stages of being completed and will provide very interesting reading indeed.

As we enter into the final months of the year members are busy finalising students outcomes and planning for next year. Current CEO Jenny Dodd is leaving the organisation in March 2021.

TAFE AEU members look forward to building a positive working relationship with the incoming CEO to establish a consistent mechanism for consultation and feedback. The organisation has undergone a lot of change processes and TAFE elected

representatives have an important role in advocating in the interests of members at the coal face. When AEU TAFE members are well resourced, supported to do their work and treated like the professionals that they are, TAFE will quickly become the powerhouse we know it can be.

Finally, on behalf of the TAFE Division of the AEU I would like to wish our outgoing Branch President, Helen Richardson all the best for the future and thank her for the work, which she has carried out over the last 5 years.



Simon Bailey
Deputy President – TasTAFE

Administration and Finance

Finances and Assets

The auditors, Wise Lord and Ferguson, have signed off the draft audited accounts for the 2019/2020 financial year.



\$263k Surplus

During this reporting period, we were anticipating a loss of \$89,556. Due to tighter financial controls and sound decision making of the Acting State Manager, plus an increase in membership income, the AEU finished the year with a surplus result of \$263,527.

More information is available in Attachment 4.

Note: AEU member contributions were frozen in 2019 and 2020.

Balance Sheet

The highlights as at 30 June 2020 are as follows:

- We have total equity of just over \$5.6 million. Note: AEU owned property need to be re-evaluated at the next appropriate opportunity.
- There is \$725,030 in general cash reserves
- Our share portfolio stands at \$913,802
- Our combined mortgage fund investment is just over \$1.8 million

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Overall, the balance sheet shows that the AEU is in a strong financial position, with the 2020-21 budget approved by Branch Council in July 2020 as a surplus budget.

Staffing

The AEU operated with a staffing profile as outlined below across the financial year, with a host of new faces joining the organisation in the early stages of 2020 following the departures of staff members: Geraldine Morehead, Kirsten Siejka, Jackie King, Natalie Marzella, Tegan Watt, Sam Batchelor and Roz Madsen.

NAME	POSITION	FTE
Harriet Binet	Professional Officer	1.0
Nick Brown (commenced 26.2.20)	Executive Assistant	1.0
Adam Clifford	Lead Organiser Acting State Manager from Dec 2019	1.0
Leeanne Clifford (commenced 3.2.20)	Southern Organiser	1.0
Ruby Clifford	Membership Officer	1.0

NAME	POSITION	FTE
John O'Rourke	Principal Organiser	1.0
Gerard Enniss	North West Organiser / TAFE	1.0
Carol Hayers	Membership Officer	0.8
Paul Kimbell	Multimedia Producer	1.0
Bharti Kour (commenced 17.2.20)	Member Advisory Officer	0.6
Kathryn Lee	Northern Organiser - ESPs	1.0
Helen Richardson	Elected President	1.0
Jon Stanger	Campaign & Communications Team Leader	1.0
Steven Smith (commenced 28.10.20)	Senior Industrial Advocate	1.0
Amanda Walker	Administration Officer	1.0
Leesa Walker	Accounts Manager	1.0
Mitch Wilkinson (commenced 10.3.20)	Member Advisory Officer	1.0



AEU Tasmania

Membership of the Union

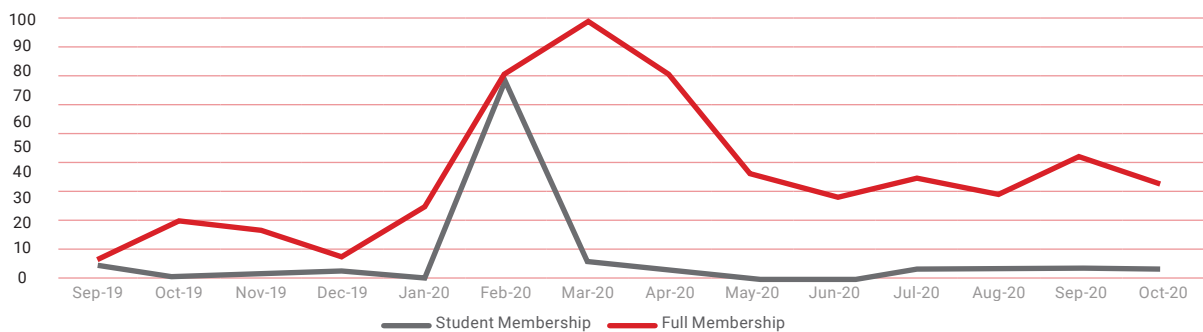
The first six months of the financial year saw membership impacted by enterprise bargaining and the campaign surrounding the EBAs, resulted in a fluctuation in membership figures.

Membership figures strengthened significantly in 2020 recording net growth of 3%, while improved data checking processes and procedures introduced saw the AEU's 'actual' financial membership grow by 4.6% since February 2020.

Longtime Membership Manager Tegan Watt resigned her position at the AEU in 2019 and the AEU acknowledges her wonderful years of service

and outstanding contribution to the organisation. A new membership team, featuring former-Trainee Ruby Clifford and Carol Hayes, have made extraordinary progress in 2020 to ensure the AEU's strong membership revenue has the organisation well advanced to reduce contribution rates for many members, particularly those on low to median incomes, going forward.

New Members Per Month Comparison 2019-2020

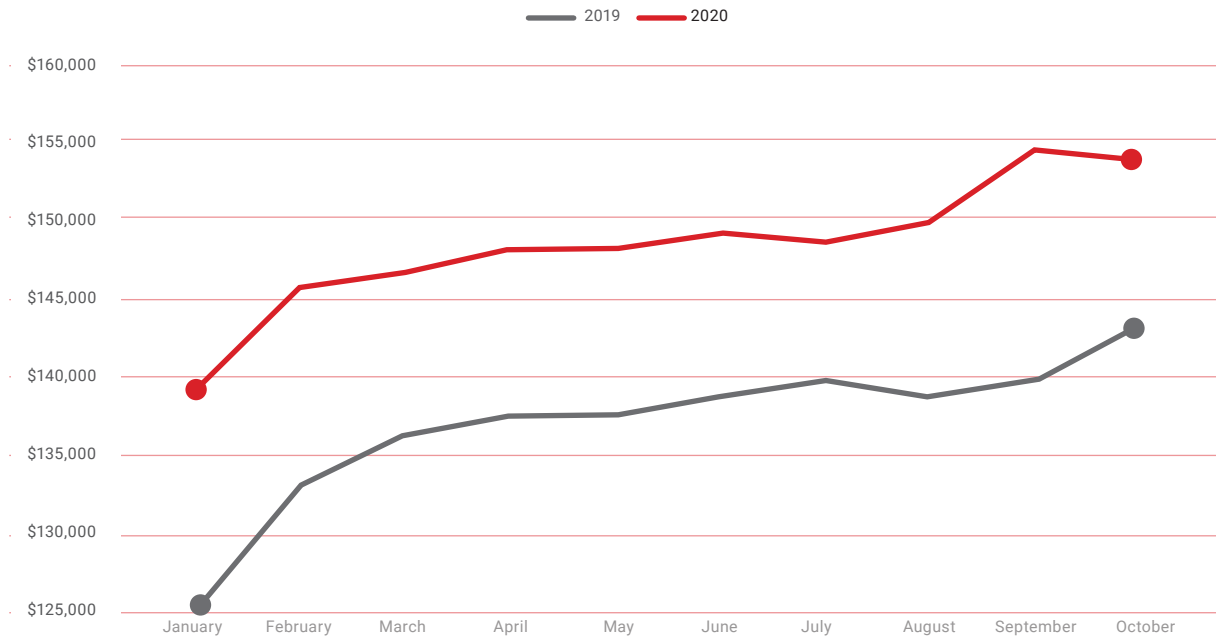


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Resigned Members Per Month Comparison 2019-2020

Month	Joined 2019	Joined 2020	Resigned 2019
January	2	25	35
February	56	72	33
March	88	89	23
April	32	72	27
May	33	37	47
June	15	29	62
July	19	35	111
August	10	30	44
September	7	42	32
October	20	33	20
November	17		35
December	6		46
TOTALS	305	464	515

2019-20 Fortnightly Membership Income



AEU Tasmania

Member Support Centre

Overview

2020 has been extraordinary. We commenced the calendar year with one person in our team and recruited Mitch Wilkinson and Bharti Kour. As we approach the end of 2020, we have a settled team with 3 full time officers working hard to support AEU members.

It is important to appreciate the impact of the COVID-19 pandemic, from February through to June responding to members issues and supporting positive workplace responses dominated our workload.

The MSC team addressed hundreds of COVID-19 related matters, while many hundreds more were supported by the broader AEU team.

The MSC team also continues to manage a solid case load of individual member matters including; workplace issues such as grievances and disputes between colleagues, contractual matters, Principal and staff complaints and concerns, performance management and codes of conduct (ED5), workers compensation matters, legal referrals, and guidance from members with more general work related enquiries such as permanency eligibility, teacher transfers, leave and entitlements, salary and allowances, instructional load and hours of work, report writing, TRB registration, retirement and student behaviour management.

Sugar as was indicated in last years report there are some issues in relation to the recording of Data, which occurred due to the lack of an effective handover in regard to Sugar.

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We are confident that the number of cases opened is accurate on the system and have included charts below in that respect. However, the current MSC team has been recording data differently to the previous team in relation for example to calls. As a result, we are developing some standard practices to ensure that going forward our data is consistently entered and therefore reliable.

Individual Member Matters

1,131

Individual Member Cases

From November 2019 to the end of October 2020, the MSC team has opened with 1,131 individual member matter cases.

The monthly break down can be seen in table 1. The monthly average of new cases, if we discount the COVID spike, is around 80 to 100 cases a month. It is noted that last year the average cases even discounted for EB negotiations was over 150 a month. The November 2019 total of new cases was over 120.

Our suspicion is that a different approach to closing files may reflect the difference in numbers. We now keep matters open if there is an ongoing issue such as workers compensation rather than closing them after the immediate enquiry is addressed. The previous team would close the matter and then open a new matter to address each issue.

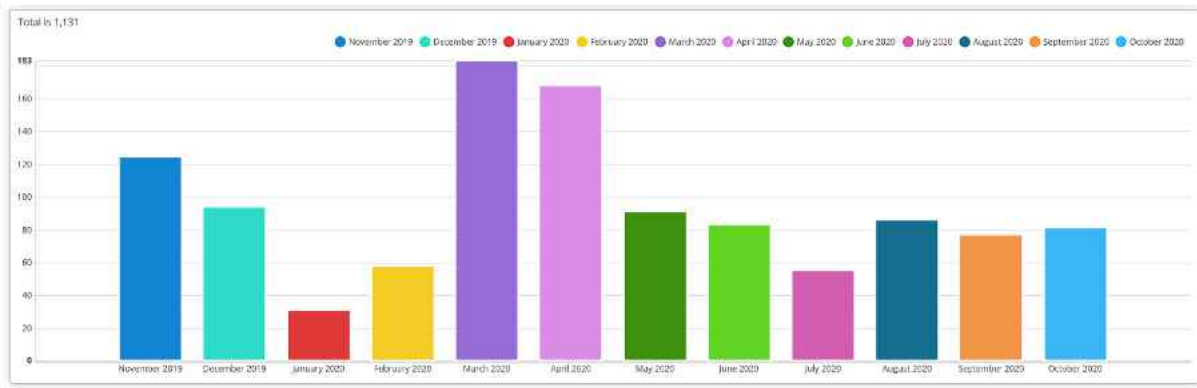


Table 1. New Cases per month. The total is 1,131. The spikes in March and April reflect the impact of COVID

We note that in the two months where new cases exceed 125 were the initial COVID months, it is of value to note that over 15% of cases this year have related to COVID.

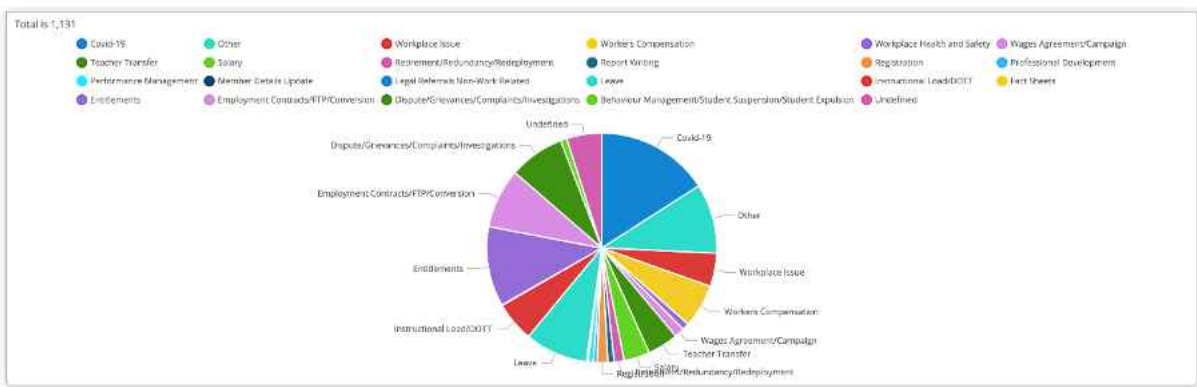


Table 2: Cases by Category November 2019 to October 2020.

The figures demonstrate that COVID-19 enquiries were in excess of 15% of cases opened this year. The other categories of significance were Entitlements, Employment Contract issues, Leave, Disputes/complaints and Workers Compensation.

Appearances

We have appeared at the Tasmanian Industrial Commission for both individual member matters and systemic industrial matters.

We have also appeared in the Equal Opportunities Commission in relation to the Discrimination case commenced with HACSU as a result of DPAC not allowing members to use leave or TOIL to enable them to attend a stop work meeting on 24 October 2018

We have also appeared in the Workers Rehabilitation and Compensation Commission to support members who have had their workers compensation claim disputed.

Enterprise Bargaining

We have paid attention through the year to identifying issues with that future Enterprise bargaining could address.

We are have started supporting TAFE Executive in relation to developing the log of claims for TasTAFE, negotiations are to start in early 2021.

We have updated our facts sheets as a result of the successes achieved in the last round of negotiations and supported members taking advantage of the changes.



Systemic Issues

The MSC team works in collaboration with other teams within the AEU to work on systemic matters that may affect our members. The following are examples of systemic matters that have been dealt with over the past 12 months.

School Psychologists

We have engaged with our School Psychologist members and have negotiated with DoE in relation to a classification barrier at level 9 and regarding the Statement of Duties (SOD) for Senior School Psychologists.

DoE have confirmed that the requirement of new employees to have TRB registration before they can advance from level 9 does not apply to School Psychologists.

Regarding the SOD, there were two issues with the revised SOD put forward by the DoE. The previous version required that they be qualified as a teacher and have practiced for two years as a school psychologist. However, the requirement for dual qualification created recruitment issues as the courses that used to give such no longer exist. Our members wanted the revised essential criteria to include school experience or training added to the essential criteria. The other aspect of the revised SOD they had issues with was a criterion that combined in one criteria two significant aspects of the role. The Department accepted our suggestion regarding the criterion but did not give ground on the school-based experience while acknowledging its importance.

Change of Delivery of Education Provider at Risdon Prison

The AEU is supporting members through the process by which the Department of Justice are transferring inmate training provision to TasTAFE.

This process was made easier by the EB win last year that has resulted in TasTAFE employees now being able to claim the Correctional Facilities Allowance (CFA) the same as Justice employees.

A number of our members have chosen to transfer to TasTAFE, rather than be put on the unattached list.

TAFE

There have been a series of issues through the year for TAFE. We note in particular the changes to course delivery and courses, and the associated stress and anxiety for AEU members. Consultation has been a major issues raised regularly by members. We note that we are assisting a number of members in relation

to redundancy as a result of the changes.

Anti-Discrimination Tribunal – Equal Opportunity Tasmania

AEU members were docked pay upon attending stop work meetings during the EB negotiations. The AEU and HACSU lodged the matter with the Tribunal.

We received discovery of documents from DPAC in the last week of October and are analyzing them.

COVID-19

MSC supported the AEU’s whole of union response to the challenges created by COVID-19.

The issues we addressed included supporting members who were or had family members with a potential vulnerability to COVID-19; working from home issues; and stress and anxiety arising in the circumstances. In most cases our support facilitated positive changes.

We reviewed proposed changes to Employment directions and other policies of the Department and public sector as they arose through the pandemic such as the development of COVID leave.

Contract Employees

The Fixed Term Review formed part of the EBA negotiations, making some employees permanent, if they satisfied a number of conditions, primarily having had the role for 3 years. This provided job security to a group of members who were working contract to contract.

This did not apply to those working part-time permanent hours, who had been working top up hours for in some cases many years. Through our campaigning, the DoE has taken steps to offer to members who met a similar set of conditions in terms of the additional hours being identified and offer the opportunity to make those hours permanent.

We have worked through the year to support TA’s and ESP’s with the Organisers.

Workers Compensation

Mental health injuries dominate the enquiries we receive from members.

Directly causative events include abuse from students both physical and verbal, issues with parents, and workload arising from difficult students who are not given sufficient support. We need to encourage early reporting and we will be prioritizing working to address this issue in the New Year.

State Service Review

We have been involved in the response to the review criteria and are working with the State Manager to build a team to consider the review as the consultation phase commences soon.

Once the revised/refocused criteria are disclosed we will start by assessing what opportunities there are to press for or encourage positive changes in the way in which the State Service is run.

Recreation Leave

DPAC has finally addressed an issue created by the State Service Act in relation to the accrual of leave, to legalise the paying of leave where leave accrued exceeded the limit in the State Service Act. This has also led to a review of how recreation leave is managed across the State. For most of our members the changes being looked at will not affect them. However, we are working with the other Unions to ensure that the final outcome is one that does not disadvantage members. Interestingly our observation is that DPAC has a position that is very close to that of the Unions.

Wins for Members

We will focus below on some of the banner successes that have occurred this year.

It is important however to recognise the impact of the day to day support we provide clarifying entitlements, DOTT, processes, or simply identifying who a person should contact in the department. The support provided by MSC and the Organisers in particular positively support our members and help reduce the stressors impacting on them. These contacts also can lead to our identifying further support that we can provide or offer. They also remind our members of the value of their membership.

An example of an important win achieved this year was one we secured for a TasTAFE member. The member had contacted the AEU with concerns about the salary scale allocated to their position. They believed their salary was not commensurate with their qualifications, skills and experience. They were on level 5 and in our view should have been on level 8. They had put her arguments herself without success. We were able to rephrase and add technical and legal details and the Agency accepted the request and they were moved up to level 8 and received backpay.

Another success of note relates to an AST who was not being given appropriate duties. The Principal and Learning Services were not prepared to offer her appropriate duties. We engaged with Workplace Relations and a mediation process. Resulting in the AST being given appropriate duties.

We also supported a member who had missed out on a job they were well qualified for. At the TIC it was acknowledged that the selection panel had not acted objectively and the department has now recommenced the process with a new panel.

In TAFE we supported a member who on probation and looking at failing. We engaged with him and his manager to ensure that he was given support to address the issues that had arisen as required by the procedure but was not occurring prior to our involvement.

Fact Sheets for Members

The AEU Fact Sheets available on the AEU Tas website are intended as a source of readily available information on work related topics and frequently asked member questions. This information is available as a first port of call for those members who access our website regularly and as additional information for those members that email or call our Member Assistance team. The subject matter is determined by evaluating the trending issues at any given time and via direct member request. The new portal will assist us to understand if they are used by members. This should help us to identify areas for new fact sheets.

Final Comment

We have worked hard this year to work with Organisers to support their work.

It has also been of great help to have John O'Rourke available to assist us to support principal members and other members to get the most positive results.

We will continue to strive to resolve workplace issues rather than escalate them and to support members to engage with confidence in regard to the issues that arise.



Steve Smith
Senior Industrial Advocate

AEU Tasmania

Principals

Overview

The initial work of the Principal Organiser in 2019/20 was twofold:

- **To support the implementation of the relevant matters for Principals in the 2019 Enterprise Bargaining Agreement, and**
- **To continue to support and advise Principals by answering queries regarding entitlements and conditions for staff and assisting them with personal matters concerning the management of their schools.**

Unfortunately in early March, a pandemic called COVID 19 relegated all previous priorities to a later time frame in the year.

Our work at the AEU during COVID-19 also required a slight reshuffle of responsibilities for the Organising team. Adam Clifford continued to act as State Manager which meant that the Principal Organiser took on some of the tasks of the Lead Organiser. It required a slight change in priorities, but it kept the organising team focused and united through the pandemic.

In general, the main tasks, when COVID 19 was at its height, were liaising with the DoE and our members to clarify all Government protocols that were initiated to keep students, staff and the community safe and provide relevant feedback to the Secretary through the feedback mechanism established by Adam Clifford. In a rapidly changing environment, we were able to deliver accurate, timely and essential information to our members and assisted the transition to a more normal way of operating for the latter half of the year.

The latter half of the year was primarily dedicated to analysing the current classification system for employees in school based promoted positions, developing a collaborative model with members, and presenting this to the Department of Education.

Reclassification of school base promoted positions

One of the initiatives that was part of the EBA in 2019 was to form a working party to investigate the classification levels of school based promoted positions. This work focused on Principals Assistant Principals and Advanced Skills Teachers. In March, the working party of around 12 Principals met to look at our current system, and compared it to what happens in other jurisdictions around Australia. A discussion

paper was collated by the group which we took to all regions of Tasmania to share with a wider audience of Principals. Around 65 of our Principal members took the opportunity to attend these workshops, in which we further refined our thoughts. We also visited several Principals in their own schools, retired educational leaders and held Zoom meetings for those who were unable to attend the workshops to still participate. A set of principles were developed which we sent to all of our Principal members in a survey. 98% of our Principal membership endorsed these principles, numbering 150 principal members in total.

A position statement was developed which we presented to the DoE. We were extremely pleased with the positive reception. We are currently waiting to hear back from the DoE Executive who are deliberating about our model.

Our model recommended a two tier method of classification. We recommended that the complexity of the school be measured through a set of criteria that we determined had an effect on the work of the Principal, which would be added to the personal skills and experience of the Principal to determine salary.

Work of the classification of ASTs and APs has only just begun, but we anticipate a very similar process where a working party will meet to initiate discussion, followed by a gradual consultation with the wider membership group.

School visits

A significant part of the Principal Organisers work is to visit individual schools, and work with individual Principals to support them with issues, or the improve implementation of DoE and AEU guidelines. This continued in 2020 with a great deal of support being given to primary School Principals to develop school timetables that enabled all teachers to have the

appropriate pro rata instructional workload. This work is ongoing as commencing the new instructional load in July was problematic for some. We are working with the DoE to develop an audit which will be sent to all schools shortly. We expect that this audit will reveal many of the anomalies that we unsurfaced as assist to have them resolved for the 2021 school year.

Principal Members

A final point is that despite all of the difficulties for Principals to manage industrial action in 2019 and implement many new initiatives in 2020, our density of membership is still very strong. At the time of writing, we have over 88% of our school based Principals as members, with a further 15 people in DoE senior Leadership positions retaining their membership.



John O'Rourke
Principal Organiser



AEU Tasmanian Branch

Professional Issues

NAPLAN

Recently, four states undertook a review into NAPLAN. AEU branches from NSW, Victoria, ACT and Queensland lobbied their respective governments to make sweeping changes to this limited, high stakes testing.

To say that we were disappointed with the review is an understatement. The recommendations tinker at the edges of the problem with a name change, and by slightly altering the schedule and year groups tested. However, the review completely fails to address the structural problems with NAPLAN, problems that triggered the review in the first place. The Education Council will meet in December to make recommendations for the implementation of NAPLAN in 2021.

Learning Progressions

Learning progressions are a way to outline student progress based on performance data of students. They are separate from teacher judgements of student achievement based the curriculum standards and are not directly linked to those standards.

Some states have already experimented with learning progressions, with Western Australia dropping them after significant complaints by teachers and parents, ultimately considering the approach 'a resounding flop'.

The biggest concern, apart from the lack of formal consultation with the teaching profession in public schools and the AEU, is the huge workload impact this would have for members.

Last month, all AEU presidents wrote to their respective education ministers and the federal education minister, expressing the profession's serious concern about any move to undertake further work on learning progressions.

PHONICS Testing

The State Government trialled Phonics testing for students in Year 1 this term in 35 schools.

Phonics testing has previously been trialled in South Australia with mixed outcomes, so we'll be keeping a 'watching brief' with our members in the trial schools.

Review of the Australian Curriculum

ACARA CEO David de Carvalho met with the AEU recently to inform about the intended consultation process for the Review of the Australian Curriculum Review. It is envisaged that this review will be completed by the end of 2021 and, subject to ministerial approval, an updated version of the Australian Curriculum will be published in 2022.

Aims of the review:

- refine and reduce the amount of content across all eight learning areas of the Australian Curriculum F–10, with a priority on the primary years, to focus on essential content or core concepts
- improve the quality of content descriptions and achievement standards by removing ambiguity and unnecessary duplication, and ensuring consistency and clarity of language and cognitive demand
- rationalise and improve content elaborations, ensuring they are fit for purpose and they suggest to teachers the most authentic ways to treat general capabilities and cross-curriculum priorities when teaching the learning area content
- Improve the digital presentation of the Australian Curriculum in line with agreed content changes and user experience requirements.

National Public Education Campaign

School funding goals

- Ensure that all governments commit to all schools operating at a minimum of 100% of the Schooling Resource Standard (SRS) which is recognised as the minimum funding requirement to give every child, regardless of their background, the greatest opportunity to achieve their full potential; including fully funded loadings for students with disabilities, Aboriginal and Torres Strait islander students, students from low SES backgrounds, rural and remote students, and

students requiring English language support; This includes removal of the arbitrary 20 % cap on Commonwealth funding so that the Commonwealth can increase its share beyond 20%.

- Ensure that a federal capital works program is established and increases each year in line with enrolment growth and rising costs for school improvements and new schools. This must include specific provision for rural and remote school infrastructure.

Early Childhood Education

- Secure ongoing funding of Universal Access of 15 hours of preschool education per week for all 4-year-old children delivered by a fully qualified ECE teacher;
- Secure ongoing funding for 15 hours of preschool education per week for all 3-year-old children delivered by a fully qualified ECE teacher
- Ensuring access to quality early childhood education for all Aboriginal and Torres Strait Islander children and particularly in rural, regional and remote areas

TAFE

- Guarantee a minimum 70% of all government funding to the public TAFE system. No

public funding should go to private for-profit providers, consistent with other education sectors.

- Restore funding and rebuild the system, which will restore confidence in the quality of the courses and qualifications and the institution.
- Re-invest in the TAFE teaching workforce based on degree-level teaching qualifications to augment the industry qualifications required to prepare people for work and participation in society. This must include investment to address high levels of precarious and casual employment, provide professional development and address workload intensification
- Develop a capital investment strategy for TAFE with joint commonwealth, state and territory contributions to ensure that TAFE students have access to a high-quality vocational education environment
- Support a comprehensive independent inquiry into TAFE to consider a broad range of issues including: the collapse in confidence and support for competency-based training and training packages; the lack of overall investment, and the development of curriculum and courses.





Appendix 2 Attendance at Branch Council meetings in 2019/20

Councillor Name	20.9.19	18.11.19	13.3.20	29.6.20
ADAMS, Tanya				
ANDERSON, Rachel	✓	✓	✓	✓
BACON, Kirsten				
BAILEY, Simon	✓			✓
BINI, Lucia	✓			
BREWER, Deb				
BROAD, James	✓		✓	✓
BUTLER, Andrew	✓	✓	✓	✓
Claire Bugg				
CLIFFORD, Leeanne	✓	✓		✓
CLIFFORD, Nicolas	✓			✓
COATES, Joy	✓	✓	✓	✓
COOMBES, Terri	✓	✓	✓	✓
CORNELIUS, Lucie	✓	✓	✓	✓
DEVEREUX, Lucy	✓	✓	✓	✓
DJAKIC, Murat	✓	✓		
DUNCAN, David	✓	✓	✓	✓
FODEN, Susan		✓	✓	✓
FOGG, Samuel	✓	✓	✓	✓
FRECH, Nicolas				
GEALE, Sallyann	✓	✓	✓	✓
GENFORD, David	✓	✓		✓
GREEVES, Rebecca				✓
GRIFFIN, Heather	✓	✓	✓	
HEBERLE, Raymond	✓	✓	✓	✓
RICHARDSON, Helen	✓	✓	✓	✓
HICKS, Peter	✓		✓	✓
HOLGATE, Barbara				
JACKSON, Mandy	✓		✓	✓
JALES, Alison	✓	✓	✓	✓
JAMES, Andrea	✓	✓	✓	
JANSEN-MUNDAY, Nanna	✓		✓	✓
JONES, Stephen				
KING, Harriet				✓
KIRKLEY, Kevin				
LAIRD VALENTINE, Margaret	✓	✓	✓	✓
LOONE, Simone			✓	
MCGUIRE, Cayd				
MCKAY, Alexandra				
McKINNON, Cameron				✓
OLDFIELD, Shane				✓
PAPWORTH, Hannah	✓		✓	✓
PRESTON, Matthew				
REVELL-COOK, Peta-Maree	✓	✓		✓
RIPPON, Michelle	✓		✓	✓
RUSSELL, Laura	✓	✓	✓	✓
SABOL, Tristan	✓			✓
SLY, Felicity	✓	✓	✓	✓
SMIT, Henk				✓
STEVENS, Jo			✓	✓
TAYLOR, Lisa				✓
THOMAS, Ryan		✓	✓	✓
VICKERS, Dianne		✓	✓	✓
VON SAMORZEWSKI, Damien	✓	✓		✓
WICKHAM, Marney	✓	✓	✓	✓
WILSON, Nic	✓	✓		✓
WRIGHT, Ben	✓			✓
WYLIE, Helen				

Appendix 3

Statement of Financial Position

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2020

	Notes	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5(a)	971,116	806,415
Trade and other receivables	5(b)	102,127	102,957
TOTAL CURRENT ASSETS		1,073,243	909,372
NON-CURRENT ASSETS			
Land and buildings	6(a)	2,039,011	2,096,372
Plant and equipment	6(b)	58,426	65,752
Motor vehicles	6(c)	62,818	106,626
Work in progress	6(d)	-	-
Intangibles	6(e)	116,219	115,102
Right-of-use assets	6(f)	61,787	-
Other financial assets	6(g)	2,722,793	2,667,629
TOTAL NON-CURRENT ASSETS		5,061,054	5,051,481
TOTAL ASSETS		6,134,297	5,960,853
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	7(a)	62,922	53,944
Other payables	7(b)	97,273	97,333
Employee provisions	8	144,642	275,559
Lease liabilities	6(f)	21,326	-
TOTAL CURRENT LIABILITIES		326,163	426,836
NON-CURRENT LIABILITIES			
Employee provisions	8	108,677	139,362
Other non-current liabilities	9	4,877	4,877
Lease liabilities	6(f)	41,275	-
TOTAL NON-CURRENT LIABILITIES		154,829	144,239
TOTAL LIABILITIES		480,992	571,075
NET ASSETS		5,653,305	5,389,778
EQUITY			
Retained profits	10(a)	4,185,875	3,922,348
Reserves	10(c)	1,467,430	1,467,430
TOTAL EQUITY		5,653,305	5,389,778



Appendix 4 Statement of Comprehensive Income

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

STATEMENT OF COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 30 JUNE 2020

	Notes	2020 \$	2019 \$
REVENUE	3		
Membership subscriptions		3,365,739	3,527,087
Capitation fees and other revenue from another reporting unit		-	-
Cinema ticket sales		1,025	13,455
Board sitting fees		21,254	34,318
Investment income and interest		85,054	107,348
Rental revenue		33,597	39,297
Other revenue		9,056	29,187
TOTAL REVENUE		3,515,725	3,750,692
OTHER INCOME			
Grants and/or donations		-	-
Net movement in managed investments		(29,891)	27,730
Revenue from recovery of wages activity		-	-
Net gains from sale of assets		456	-
TOTAL OTHER INCOME		(29,435)	27,730
TOTAL INCOME		3,486,290	3,778,422
EXPENSES			
Employee expenses	4(a)	2,137,954	2,227,011
Capitation fees and other expense to another reporting unit	4(b)	194,411	192,503
Affiliation fees	4(c)	84,139	79,237
Administration expenses	4(d)	591,659	854,048
Grants or donations	4(e)	-	-
Depreciation and amortisation	4(f)	166,592	142,651
Interest expense		1,848	-
Legal costs	4(g)	23,660	20,925
Net losses from sale of assets		-	391
Other expenses	4(h)	22,500	22,000
TOTAL EXPENSES		3,222,763	3,538,766
SURPLUS FOR THE YEAR		263,527	239,656
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		263,527	239,656



GLOBAL CLIMATE STRIKE
SEPT 20TH
12PM @ PARLIAMENT LAWNS
HOBART
ALL AGES, ALL WELCOME
SCHOOLSTRIKE4CLIMATE.COM/SEPT20

GLOBAL CLIMATE STRIKE
SEPT 20TH
12PM @ PARLIAMENT LAWNS
HOBART
ALL AGES, ALL WELCOME
SCHOOLSTRIKE4CLIMATE.COM/SEPT20

GLOBAL CLIMATE STRIKE
SEPT 20TH
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HOBART
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HEAVY MINDS
HAPPY HEARTS

