



FAIR WORK  
COMMISSION

5 January 2017

Mr Simon Collins  
Federal President  
Media, Entertainment and Arts Alliance

By email: [jennifer.obrien@meaa.org](mailto:jennifer.obrien@meaa.org)

Dear Mr Collins

**Re: Lodgement of Financial Statements and Accounts – Media, Entertainment and Arts Alliance - for year ended 30 June 2016 (FR2016/241)**

I refer to the financial report for the Media, Entertainment and Arts Alliance. The report was lodged with the Fair Work Commission on 19 December 2016.

The financial report has been filed based on a primary review. This involved confirming whether 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 2017 may be subject to an advanced compliance review.<sup>1</sup>

Reporting Requirements

On the FWC website a number of factsheets in relation to the financial reporting process and associated timelines are available. The most recent copy of the Reporting Guidelines and a model set of financial statements can also be found The FWC recommends reporting units use this model as it will assist in ensuring compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

Should you require further information on the financial reporting requirements of the Act, I may be contacted on (02) 6746 3283 or 0429 462 979 or by email at [stephen.kellett@fwc.gov.au](mailto:stephen.kellett@fwc.gov.au)

Yours sincerely

Stephen Kellett  
Senior Adviser  
Regulatory Compliance Branch

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<sup>1</sup> The full range of disclosure requirements that may apply can be found itemised on the advanced assessment form available at <https://www.fwc.gov.au/documents/documents/organisations/factsheets/org-financial-report-checklist-advanced.pdf>



Stephen Kellett  
Fair Work Australia  
80 William Street  
East Sydney NSW 2011

19 December 2016

Dear Stephen Kellett

**Re: Lodgement of Financial Statement and Accounts – Media, Entertainment & Arts Alliance – for year ending 30 June 2016**

Please find attached the “Full Operating Report” for the Media, Entertainment & Arts Alliance, for the financial year ended 30 June 2016 and the Certificate of the Prescribed Designated Officer.

Yours sincerely

Simon Collins  
Federal President

**MEDIA, ENTERTINAMENT & ARTS ALLIANCE**

s268 Fair Work (Registered Organizations) Act 2009

**CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER**

Certificate for the period ended 30 June 2016

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

- that the documents lodged herewith are copies of the full report for the *Media, Entertainment & Arts Alliance* for the period ended 30 June 2016 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 28 *November 2016*; and
- that the full report was presented to *a meeting of the committee of management* of the reporting unit on 19 *December* in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:.....

Name of prescribed designated officer:..Simon Collins.....

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

Dated: ....19 December 2016.....

MEDIA, ENTERTAINMENT & ARTS ALLIANCE

# ANNUAL REPORT 2015-2016



# MEAA - EMPOWERING AUSTRALIA'S CREATIVE PROFESSIONALS

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

MEAA has an unparalleled reputation as a strong and passionate voice for our members.

We lobby and campaign to advance the industries our members work in. By coming together, MEAA members are able to win better pay and conditions. We are here when times get tough too, providing professional support and legal advice when you need it.

## WHO WE ARE

### CHIEF EXECUTIVE OFFICER

Paul Murphy

### FEDERAL PRESIDENT

Simon Collins

### BOARD

Simon Collins (federal president)  
Stuart Washington (federal president, MEAA Media)  
David Turnbull (federal president, MEAA ECS)  
Cameron Brook (federal president, MEAA Musicians)  
Chloe Dallimore (federal president, MEAA Equity)  
Gina McColl (federal vice-president)  
Michael Janda (federal vice-president)  
Nadine Garner (federal vice-president)  
Lorna Lesley (federal vice-president)  
Sue Marriott (federal vice-president)  
Marcus Strom (NSW board member)  
Jason Klarwein (Queensland board member)  
Martin Saxon (Western Australia board member)  
Shauna Black (other branches board member)

## WHERE TO FIND US

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### PRODUCTION DETAILS

**EDITOR:** Paul Murphy

**DESIGN:** Magnesium Media

**COVER PHOTO:** Champagne Shower.  
Credit: Eddie Jim / Fairfax Media

## CHIEF EXECUTIVE OFFICER'S MESSAGE



During the past 12 months, MEAA's Board, directors and staff have continued to focus on consolidating the organisation's financial stability as a pathway to long-term sustainability.

A rigorous approach to costs has resulted in a second year of a small financial surplus, an objective which is now fundamental to the union's operations.

In 2015-16, our final result was a surplus of \$393,592. This means that the union is now on a more sound financial footing than a few years ago, with reserves of \$6.7 million.

These savings were made amid continuing pressure in the industries in which the union operates. They could not have been achieved without the dedication and efforts of our staff who recognise that if MEAA, as a relatively small union, is to be able to resource our campaigns and service our members effectively in the future, this can only be done with solid financial foundations.

The fragility of membership revenue inevitably means difficult decisions sometimes have to be made on spending, but to their credit, our staff have been willing to work through those decisions because they can see the bigger picture.

All the time, we are identifying smarter and better ways of doing things, particularly through the use of technology.

The roll-out of our new meaa.org website and membership database towards the end of 2015 was a significant achievement which has seen improvements in the way we communicate with our members and over time will enhance our ability to organise, recruit and campaign.

But we should be under no illusions as to the challenges that face our union. Some of these are unique to our industries, while others are challenges that all unions are dealing with.

After several years of decline, MEAA's overall membership increased marginally in the past financial year and stood at 15,405 on June 30. This improvement can be partially credited to growth campaigns in some industries along with sustained efforts to convert unfinancial members back to financial status.

Indeed, the union gained 3148 new members in 2015-16. This is a great achievement, but looked at another way, what it means is we need to recruit more than 3000 new members a year just to stand still. There is no room for complacency.

This is particularly the case for the media section. Constant change, driven by technology and consumer tastes affecting revenues and business models, is now a way of life in the media industry.

Employment in journalism continues to shrink, with all three major employers – Fairfax, News and the ABC – experiencing redundancies in 2015-16. We have fought hard to limit the job losses and to ensure that those who did go were fully compensated.

Where new jobs are being created, they are in smaller workplaces and rarely with commensurate conditions and entitlements to those built by the union over

more than 100 years.

Historically, the Media section of our union – formerly known as the Australian Journalists' Association – has been the largest. But the shrinkage of the industry meant that in late 2016, its membership fell behind that of Equity.

By contrast, Equity showed strong membership growth in both Australia and New Zealand, with the Australian arm growing by 4% and the Kiwi branch by 14%. Congratulations to everyone involved in those achievements.

There was effectively no change in the Musicians and Entertainment, Crew & Sport sections.

All of our staff now have instilled into them an organising and recruiting culture with clear accountability measures, and we expect this to bear fruit in coming years.

Recognising that the traditional employment models for journalism are becoming less commonplace, work is underway to develop a form of membership that is relevant for today's hybrid communications professionals, whose careers can combine a range of skills including journalism, copywriting or speechwriting, blogging and digital content production, and public relations.

Increasingly, journalists will be self-employed freelancers, so we are also planning to increase our advocacy for them, building on our Freelance Pro membership.

The biennial MEAA Federal Council in February also approved a change to our rules to allow people to join MEAA as associate members. We intend to offer this form of limited membership to people who support our campaigns and objectives but are ineligible for full membership of the union.

In the following pages you will read about some of the successful campaigns that are delivering both industrial outcomes and increased membership.

One striking example was the excellent membership engagement by Equity throughout the process of negotiating and then endorsing a new television repeats and residuals agreement for actors that has made significant improvements by recognising for the first time digital platforms like video on demand and streaming.

In the ECS section, we signed up more than 50 new screen crew members in a month-long blitz in July this year, and are increasingly confident that the Get Real On Rates campaign for enforceable and fair market rates in the Motion Picture Production Agreement will generate tangible results.

Throughout the current 12 months, we will continue to look at ways of doing things more efficiently, cost-effectively and innovatively, without compromising our core duty to serve you, our members, and lobby for our industries in an ever-changing and demanding working environment.

**Paul Murphy**  
MEAA chief executive officer

## SNAPSHOT 2015-16

	<b>Members: 15,405</b> (Media 5320, Equity 5253, ECS 3203, Musicians/SOMA 765, NZ Equity 864) as at June 30, 2016
	<b>New members: 3148</b>
	<b>Monies recovered for members: \$1,625,960.30</b>
	<b>Residuals distributed to Equity members: \$6,101,777</b> paid to 5630 members
	<b>Agreements in operation: 157</b>
	<b>Website pageviews: 417,556*</b>
	<b>Facebook likes: 10,080</b>
	<b>Twitter followers: 11,280</b>

\* website pageviews from November 10, 2015-June 30, 2016 following launch of meaa.org website

## FEDERAL PRESIDENT'S MESSAGE

Next year, MEAA will mark a quarter of a century since its formation from the merger of three separate unions.

Over those 25 years, MEAA has dealt with its share of trials and challenges, but as we approach this milestone, we should be proud of where we are today.

The Media, Entertainment & Arts Alliance was a product of an amalgamation strategy by the Australian Council of Trade Unions to create bigger and stronger industry unions.

Each of the three unions – the Australian Journalists' Association, Actors Equity of Australia, and the Australian Theatrical & Amusement Employees Association – that initially came together to create MEAA had a distinct history and culture.

Despite some common ground, there were no guarantees the merger would be a success. For some years, mistrust and rivalries existed between the different sections of the union. MEAA was not alone in this: any union that underwent amalgamations during the early-1990s will have similar stories.

More recently, there has been an acceptance that the contemporary environment demands a national union that is the sum of its parts, while recognising each section has a unique character and membership.

In February 2016 in Sydney, the first Federal Council of MEAA was held under the new national governance structure that was approved by members in 2014. Those changes were important in modernising our union.

As someone who has been attending federal councils for two decades, this was the most harmonious, united and constructive of these meetings I have participated in.

While there were still plenty of robust debates, the petty point scoring and power plays of previous years was absent. What struck me most was the genuine understanding of all delegates from every state, territory and section of our union that united we stand, divided we fall.

This is the sign of a mature union, one that is fully committed to getting on with business and representing its members to the best of its ability.

The Federal Council meeting in February approved a three-year strategic plan for the union that will be our blueprint for the next few years.

The strategic plan was developed after deep consultation with our elected section and branch committees, staff and the MEAA board, and is structured around five goals with measurable indicators of achievement for each goal.

At the very core of our union's objectives is **protecting and advancing our members' rights at work** through improving income and conditions, providing timely and expert industrial advice to individuals when requested, actively enforcing compliance with members' rights at work, promoting safe and respectful workplaces, and educating all members about improving their retirement income.

Our second goal is to **build power** in workplaces and industries. We will aim to recruit and grow not only our membership, but our workplace leaders and activists both in established



At the Federal Council meeting on February 26, former MEAA president Patricia Amphlett was honoured with life membership. Patricia joined Equity, aged 14, in 1963. Following the amalgamations that created the Media, Entertainment & Arts Alliance, she served four terms as vice-president, before she was elected president in 2001. She retired from the position in 2015.

workplaces and new areas. Alongside that is a continuous program of staff development and member leadership training, backed by best practice accountability and governance. We will also seek to build power through strategic alliances with industry groups, political lobbying and breakthrough campaigns.

Related to the second goal is a third: **building community**. Social media and our website have a critical role to play here, not only by expanding our options to communicate with members and non-members alike, but providing a platform for them to engage directly with the union. We must run more campaigns that break out of individual workplaces to appeal to workers throughout our industries. This means better understanding the needs of members and ensuring the services we offer are appropriate and relevant.

Fourth, we will seek to **shape our industries**. MEAA should be recognised as a respected and authoritative voice in the media, entertainment and arts industries. We should be setting the agenda and proactively speaking out and commenting on issues that affect our members. By building alliances and investing in policy development, we can influence outcomes. But this also means mobilising our membership across an industry, in a similar way to last year's Save Our Stories campaign.

And finally, we have the goal of **providing services that our members value**. This means more regular research to gauge what our members and potential members want from the union and delivering those services efficiently and effectively.

These strategic goals were endorsed by the Federal Council in February. It is the job of our CEO Paul Murphy and his staff to implement them – and I would like to acknowledge their dedication and hard work over the past 12 months. How we achieve these goals will be

monitored by the elected MEAA board, which meets monthly and is committed to ensuring there is full accountability across the union.

Today, unions are under incredible pressure for several reasons. Industry transformation is eroding secure employment and traditional forms of union membership, but the one constant is that people still need a union to advance their pay and conditions, to protect their rights at work, to ensure they have healthy and safe working environments, and to give them a voice in the workplace, whatever shape or form it may take, or wherever it may be.

We cannot underestimate the hurdles our union continues to face in retaining existing members and recruiting new ones.

MEAA is not unique in that we are being confronted with an unprecedented set of threats: structural and technological change to our industries, the impact of digital disruption, the breakdown of traditional and permanent models of employment and the rise of casual and contract work, politically-driven attacks on unionism, and the tendency of fewer people to be “joiners” than a generation ago.

Many unions are only just discovering this. But MEAA has been dealing with this environment for many years.

We all know the story and understand the reasons. What will make the difference between failure and success will be how we respond.

But as I told delegates to our Federal Council in February, MEAA is blessed that our greatest asset is our membership.

Our members are so passionate and committed to their careers, and if we can tap into that and direct it into activism for the union, then we will be well-placed for whatever is to come.

**Simon Collins**  
MEAA federal president

## MY MEAA STORY:



### Sam Gaskin

Living and working in the world of entertainment can be quite daunting and overwhelming.

Being a member of Equity gives me the comfort of knowing I am supported by a team of passionate and professional people who have the knowledge and information on all those things I find difficult, like contractual law.

After the saga that was #Paythedancers I'm so grateful to know there is a support network as strong as Equity to help us continue to stand up for and support young artists.

*Sam Gaskin is a commercial dancer and successful singer/songwriter.*



### Alex Talamo

I am a union delegate for the front of house staff at the Melbourne Recital Centre and a union member at Arts Centre Melbourne. In both jobs I work in the front of house department. I run tours, lead a team of staff and help audiences have a great time in our venues.

I've always worked in the arts, my first job was in a costume shop that rented ex-opera costumes. When I'm not at the Recital Centre or Arts Centre, I'm a theatre director, so have spent

most of my life inside theatre venues.

One of my career highlights was when I was an Australian delegate to the Montreal International Circus Festival through the Australian Circus and Physical Theatre Association, which was incredible because I was in the room with so many passionate people from all over the world who were interested not only in the arts, but in the intersection of the arts with building strong communities, environmental responsibilities, de-colonisation and race.

They weren't only talking about the complexities of making great work and advocating for artists and arts industry workers, but they were showcasing some of their ingenious initiatives to address these issues. Inspiring stuff. It reminds you that there are people working everywhere towards these issues.

MEAA is an incredible resource, and provides a place for the community to gather, organise and work towards better systems, conditions and experience for everyone. The effect it's had on our workplace, particularly in morale, has been phenomenal – for the first time we feel like we have a voice in the decisions that are made and affect us.

*Alex Talamo works in front of house at Arts Centre Melbourne, and at the Melbourne Recital Centre where she is a MEAA delegate.*



Photo: James Penttilis

### Jeffrey Crellin

Being a member of our SOMA has been an essential tenet in my professional life.

In the course of my career the sector has faced government reviews, divestment from the ABC, successive changes of management and board, and increasing pressure from an ever more crowded arts market.

Through all this the union has

provided a voice for the collective experience and expertise of the musicians to be heard and listened to at all levels of management and government allowing me to focus totally on what I love: playing music.

I can aspire to achieve at the highest artistic level, comfortable in the knowledge that the musicians and the sector are protected and supported by such a strong and dependable organisation.

*Jeffrey Crellin is principal oboe player at the Melbourne Symphony Orchestra.*



### Nicholas McCallum

There has never been a more exciting time to work in news... The industry is going through monumental change as it moves forward. While much of it seems frightening, it is less so when you know you have good people walking in solidarity with you.

That is why I'm a proud MEAA member.

Working in a digital news room, I feel like a constant witness to the industry's changes. It can be disheartening, yet knowing there is a union in lockstep with its industry as it enters uncharted and compelling territory is reassuring.

How far the union can go depends upon its members. While individuals can try to go it alone, there is strength in numbers.

The future of the industry is daunting, but there has never been a more exciting time to work in news. And there has never been a more exciting – and important – time to be a part of MEAA.

*Nicholas McCallum is a digital journalist at Yahoo!7 News.*



## THE YEAR IN REVIEW



Journalists and other editorial staff from Fairfax Media's Sydney daily newspaper publications rally outside their office on March 18, 2016 to protest against mass redundancies.

## 2015 HIGHLIGHTS

### July

- MEAA members take action at the Melbourne Exhibition and Convention Centre on their bargaining campaign during the ALP national conference which begins on July 21.
- The Australia Council reveals that due to budget cuts, funding to individuals and small arts organisations will be slashed by three-quarters.

### August

- Legendary stuntman Grant Page is announced as recipient of the Equity Lifetime Achievement Award.
- MEAA establishes the Australian Basketballers' Association, headed by Jacob Holmes and Lauren Jackson.
- Widespread condemnation after Fairfax Media cuts 46 editorial positions at publications in the Hunter Valley, on the top of massive staff reductions at mastheads in regional Victoria, Tasmania, South Australia, the Illawarra and south-east NSW, and at community newspapers in Sydney.

### September

- Journalists Alan Morison and Chutima Sidasathian are acquitted of criminal defamation charges by a court in Phuket on September 1 after a long campaign by MEAA.
- MEAA recovers \$114,000 for 12 members who performed on *Avenue Q* at the Enmore Theatre following a legal dispute involving the stage show's producer.

- A Cabinet reshuffle on September 21 sees George Brandis dumped as Arts Minister and replaced with Mitch Fifield, but hopes this could lead to a fresh start are short-lived.
- In a powerful speech to the inaugural Press Freedom Dinner in Melbourne on September 28, veteran political journalist Laurie Oakes urges journalists to be more vocal about restrictions on press freedom.

### October

- The commencement of new data retention laws sparks concerns that journalists' confidential sources and the MEAA *Journalist Code of Ethics* could be inadvertently breached.
- On the 40th anniversary of the murders of five Australian-based journalists in East Timor on October 16, MEAA announces the Balibo Five-Roger East Fellowship.
- MEAA welcomes announcements that Hollywood blockbusters *Thor* and *Alien* will be shot in Australia, but calls for a standard workplace agreement for crew members working on offshore productions.

### November

- Arts Minister Mitch Fifield announces a partial reversal of cuts to the Australia Council on November 20, the result of the Free The Arts campaign co-ordinated by MEAA.
- The new MEAA website goes live to the public at meaa.org.
- The Australian Theatrical and Amusement Employees' Association – now known as the Entertainment, Crew & Sport section of MEAA – celebrates its centenary.

### December

- At the Walkley Awards ceremony in Melbourne on December 3, the *Four Corners* team wins the Gold Walkley for its investigation of live-baiting in the greyhound industry.
- A Senate inquiry into arts and screen funding cuts recommends the Turnbull Government fully reverses its cuts to the Australia Council.
- Release of Australian Actors Wellbeing Study commissioned by MEAA puts a focus on mental health, anxiety, depression and low earnings in the industry.

## 2016 HIGHLIGHTS

### January

- MEAA members out in force working at the Australian Open, but there are concerns over heat exhaustion.
- Under the Hands Off Our ABC banner, MEAA and CPSU launch an "email your MP" action for increased funding for the national broadcaster.

### February

- MEAA takes the Sydney Theatre Company to the Fair Work Commission over concerns about workplace safety after a spate of attacks on staff.
- MEAA Federal Council meeting in Sydney on February 25 and 26 endorses a new three-year strategic plan for the union; former president Patricia Amphlett is made a life member.
- MEAA members Elka Wardega (best makeup) and Ben Osmo (best sound) win Oscars for their work on *Mad Max: Fury Road*.

## March

- *Mates Over Merit* report commissioned by MEAA-initiative Women in Media lifts the lid on the gender pay gap and sexist culture in Australia's newsrooms.
- Equity reaches agreement with Screen Producers Australia over a new Australian Television Repeats and Residuals Agreement that includes digital rights for the first time.
- Journalists at *The Sydney Morning Herald*, *The Australian Financial Review* and *The Age* walk off the job on March 17 after the company announces 120 redundancies; in just 48 hours more than 10,000 people sign a petition supporting the journalists.
- Employees of the Australian Institute of Music receive more than \$40,000 in back pay after MEAA takes action on their behalf.

## April

- Beginning of a month of action on press freedom under the handle of *#vote4pressfreedom*.
- MEAA releases new guidelines for ethical media internships.
- Launch of new Australian Hockey Players' Association within the ECS section.

## May

- Throughout the month, MEAA visits 22 screen productions around the country, collects 469 individual selfies and signs up 52 new crew members as part of the Get Real On Rates campaign.
- Women in Media holds Victorian launch in Melbourne.
- The cast members of ABC comedy *Utopia*, SBS drama *The Principal* and Seven miniseries *Peter Allen: Not the Boy Next Door* win the 6th Annual Equity Ensemble Awards in Melbourne on May 5.
- Release of 2016 press freedom report, *Criminalising the Truth, Suppressing the Right to Know* on May 6.
- Following extensive consultation with the Equity Diversity Committee, the Casting Guild of Australia (CGA) adopts a diversity policy.
- Online survey gets underway to gather evidence for major case to update the Journalists' Published Media Award for digital publications.

## June

- Meetings held in the state capitals of performers to discuss growing concerns about foreign artists being imported to work in Australian musical theatre.
- MEAA writes to main political parties to request legislative changes to better protect journalists' sources and whistleblowers.
- Voting opens on June 20 for endorsement of the new ATRRA by Equity members.



Above: Cast members of SBS drama *The Principal* celebrate their award at the Equity Ensemble Awards in June. Photograph: Jorge De Araujo



Left: A delegation from MEAA gave evidence to a Victorian Parliament inquiry into labour hire and insecure work on May 25.

Below: MEAA members protest at a rally outside Prime Minister Malcolm Turnbull's electorate office in Sydney as part of a national day of action for the arts on June 17.

Bottom: Relatives of the Balibo Five attend the 40th anniversary memorial event in Canberra on October 16, 2015. Photograph: Andrew Meares



## MAJOR CAMPAIGNS OF 2015-16

### Get Real On Rates

The Get Real On Rates campaign kicked off at the start of May 2016 after screen crews from around the country stood up against their wages having stagnated for more than a decade.

Australian crews have a well-earned reputation as among the best in the world, for the professionalism of their work and their flexibility to meet the demands of production. But our industry cannot continue to thrive unless we value the people in it.

Through the Get Real On Rates campaign, screen crew are seeking to set fair and enforceable benchmark market rates that keep up with the cost of living. MEAA is also advocating for these rates to be implemented in the Motion Picture Production Agreement (MPPA), the industry standard agreement.

The campaign began by asking members to take selfies of themselves with the Get Real On Rates clapperboard. In total, 500 selfies were received from crew through set visits and via email.

In conjunction with the selfies, production crews also passed resolutions to get Screen Producers Australia (SPA) to meet with MEAA and crew to discuss fair benchmark market rates being implemented into the MPPA.

MEAA members met with SPA to explain how the industry is becoming unsustainable for many crew. They also had the opportunity to speak from their own perspectives and explain how stagnating wage rates are affecting colleagues and their families.

Following the meeting, crew stayed to deliver a video reporting back to MEAA members – the video was viewed more than 3000 times.

The campaign continues, with a commitment from SPA to come back to MEAA and crew with its response. MEAA is also gearing up for a national day of action in late 2016, uniting crew from around the country and showing SPA that we are serious about change.

### Residuals

A ground-breaking agreement which properly values performers' work on digital platforms for the first time was overwhelmingly endorsed by members following an extensive education campaign by MEAA.

Throughout 2015-2016, MEAA Equity dedicated significant resources to informing Australian performers of the changes being negotiated to the Australian Television Repeats and Residuals Agreement (ATTRA). The agreement was previously negotiated with the Screen Producers Australia in 2004.

MEAA created a campaign website that featured an animation video, fact sheets, news updates about the status of negotiation and a secure online voting form.

Australian performers were consulted extensively throughout the negotiation process via an online survey, cast meetings, direct phone calls, email bulletins and text message.

The agreement was approved by the National Performers' Committee, before all members were given the opportunity to have their final say. More than 98.5 per cent of



**Bringing residuals into the digital age - it's time to vote!**

Equity has successfully negotiated major changes to the way performers earn residuals in the future.

These changes include recognition of new technology such as video on demand, internet streaming and web-based production.

The complex agreement was negotiated between Equity and Screen Producers Australia (SPA) over more than two years.

While this agreement continues to cover Australian TV programs, Equity will address that the digital landscape and changing audience patterns of consumption be properly addressed.

The agreement provides a new 10% loading for the use of a performer's work on free streaming services such as iView, a 90% loading for the premiere release of a performer's work on DVD platforms such as Netflix and Presto, and web productions will now be included in the agreement – performers will receive a 52.5% upfront loading and will share in 90% of net revenue residuals. A licence period of three years will now apply to free-to-air broadcast and digital use.

equity

**WEB PRODUCTIONS**

- Web productions will be included in the agreement for the first time.
- Performers will receive a 52.5% upfront loading for a three year licence period. Performers will also share in 90% of any revenue generated after the first 12 months of the production's online release.
- The definition of revenue includes any money from advertising or licensing to host the content on a commercial website.
- While web productions are a new area and an "incubator" for emerging artists, this new industry framework will ensure performers receive their fair share as this market grows.

**CATCH-UP STREAMING**

Currently, catch-up streaming (or iView) is neither regulated nor paid for in the residuals agreement. For the first time actors will receive a 10% loading (in addition to the 70% broadcast loading) for releases of the program on a broadcast catch-up service. This new loading permits usage on the broadcaster's free streaming platform for the duration of the licence period. The 10% will be paid after engagement to period. It's not absorbed into the nearest sale.

Above: Artwork produced for the Equity Residuals campaign.

Top: MEAA Crew members meet with representatives of Screen Producers Australia to discuss the union's Get Real On Rates campaign.

MEAA Equity members who voted were in favour of the new agreement.

Performer Geoff Morrell was among those who strongly supported the new deal. "As the world of broadcast television transforms to the digital age, the new ATTRA agreement is a major achievement in ensuring performers' rights in the emerging new areas of streaming, web series and video on demand," he said.

Among the many major gains for performers, webisodes are included in the agreement for the first time; there are new loadings for the use of their work on catch-up streaming services such as iView and the use of performers' work on video on demand platforms such as Netflix and Stan.

Follow the campaign at: [getrealonrates.org.au](http://getrealonrates.org.au)

### Press Freedom

Jail for journalists, attacks on whistleblowers, government secrecy and metadata retention

are some of the topics covered in MEAA's annual press freedom report *Criminalising the Truth - Suppressing the Right to Know* which released in May 2016 to mark UNESCO World Press Freedom Day.

The report examines the raft of new national security laws passed by the Australian Parliament with bipartisan support. MEAA CEO Paul Murphy said: "These new laws have focussed on not only fighting terrorism but also silencing voices, punishing truth-tellers, suppressing the public's right to know and criminalising journalism. All this because government is embarrassed: not because a news story is wrong but because it's true."

The report also found that the Australian Federal Police had trawled through a journalist's telecommunications data in an effort to find the source for a news story on asylum seekers. New journalist information warrants now allow these searches to be conducted in secret.

The report notes that senior public servants are now openly seeking to lock up their advice to ministers to keep it out of public reach. They argue that prudent "risk management" demands that the safest path for information is to suppress it.

The report also examines the impunity surrounding the murder of nine Australian journalists killed over the past 40 years.

Six of those journalists were killed by Indonesian forces in East Timor in 1975. MEAA marked the 40th anniversary of the murders of the Balibo Five on October 16, 2015 by announcing a fellowship for independent journalism in East Timor in their names and that of Roger East, who was killed in Dili later in 1975. The initial four recipients of the Balibo Five-Roger East Fellowship were announced in August.

The press freedom report's release coincided with the Press Freedom Australia Dinner where the keynote speaker, Fairfax Media's Adele Ferguson, spoke of the need for greater protection for whistleblowers.

Throughout April, in the lead-up to World Press Freedom Day, MEAA co-ordinated activities under the tag of #vote4pressfreedom. Once the federal election campaign was underway, we also wrote to all major political parties to call for legislation to protect whistleblowers and journalists' sources.

During the year MEAA made several submissions to inquiries on proposed legislation, including submissions to the Productivity Commission on intellectual property; and also on the *Broadcasting Legislation Amendment (Media Reform) Bill 2016*, the *Australian Broadcasting Corporation Amendment (Rural and Regional Advocacy) Bill 2015*, and the *Counter-Terrorism Legislation Amendment Bill 2015*.

Read the 2016 press freedom report: [www.pressfreedom.org.au](http://www.pressfreedom.org.au)

### Hands Off Our ABC

Hands Off Our ABC is a community campaign co-ordinated by MEAA and the Community and Public Sector Union to celebrate and protect public broadcasting in Australia.

The ABC is arguably Australia's most important cultural institution and the employer of thousands of MEAA members, either directly on staff or indirectly through the programs it commissions or broadcasts. But this precious jewel has been under siege for years on a number of fronts, including financially and editorially.

In election year 2016, the campaign aimed to put pressure on all political parties to support public broadcasting now and into the future.

The threats to the ABC are very real. Since the current Coalition Government was first elected in 2013, more than \$250 million has been cut from the ABC's budget, despite Tony Abbott's pre-election promise of no cuts to the ABC or SBS. The result has been pressure on programming and the loss of hundreds of jobs.



Meanwhile, some Coalition MPs have sought to compromise the broadcaster's editorial independence by attempting to bully it into being an uncritical mouthpiece of the government.

Activities were kicked off in late-January with the launch of a campaign website and online "email your MP" action, where supporters were encouraged to send a letter to their federal MP and senators calling for a significant restoration of ABC funding in the federal budget.

This online action was backed by outreach through social media and a strong organising campaign on the ground which allowed hundreds of our Equity and Media members to participate in meetings which discussed the threats to the ABC, often culminating with group or individual selfies that were shared online.

We also co-operated where possible with ABC Friends and other organisations with an interest, including Friends of SBS, GetUp! and The Australia Institute.

By the time the action was wound up just days before the Budget in early-May, 5276 emails had been sent to MPs. Importantly, this is an activist base that can be mobilised when action is needed in the future.

Although the Turnbull Government announced further cuts to news funding in the Budget, the campaign was successful in securing concrete commitments in the Labor Party's election platform to boost funding of drama and sport on the ABC.

More recently, the focus of the campaign has been on possible cuts and programming changes at ABC Classic FM.

Both MEAA and the CPSU have made commitments to ensure that Hands Off Our ABC is a long-term campaign that transcends the three-year election cycle and will continue to argue for adequate funding and editorial independence for the ABC, and fight any threats to public broadcasting. Follow the campaign at: [meaa.org/campaigns/hands-off-our-abc](http://meaa.org/campaigns/hands-off-our-abc)



Above: Nine Network political editor Laurie Oakes speaking at the inaugural Melbourne Press Freedom dinner on September 28, 2015. Photograph: Mathew Lynn

Left: The cast of the hit musical *We Will Rock You* show their support for MEAA's Hands Off Our ABC campaign.

## MEDIA SECTION REPORT

### Director: Katelin McInerney

MEAA Media continues to grapple with the challenges present in our industry by the continuing decline in the number of journalists employed in traditional areas of the media.

As media proprietors struggle for solutions to the ongoing fragmentation of audiences and advertisers as well as declining revenue, traditional newsrooms have had to deal with the flow-on effect of large redundancy rounds in recent years. Across the media spectrum we have seen a spike in the pressure and demands on journalists as competition for eyeballs grows and editorial staff work longer hours to deliver content for multiple platforms.

### At the coalface

This year, MEAA members drove several important first steps towards achieving positive and real change in our industry.

The launch of our *Mates over Merit*, a Women in Media survey report, in March was the culmination of months of hard work by WiM national convener Tracey Spicer, Fairfax and UTS researcher Beverley Uther, iSentia's Claire Worthington and MEAA's Seira Aikins who extrapolated results from 1054 responses to the survey, conducted online.

While the sample isn't representative – nearly all respondents were female, and participants skewed towards in-house journalists as opposed to freelance, public relations and communications – the report was troubling because of the sheer number of stories of discrimination; weighty evidence that discrimination remains rife in the media.

The results of the survey showed an ongoing failure by media and communications companies to effectively identify and tackle gender disparity in their workplaces. They provided real-world insight into the concerning



fact that the gender pay gap in the information, media and telecommunications sector remains at 23.3%, considerably higher than the national average.

The findings of *Mates over Merit* were the catalyst in several of our enterprise bargaining negotiations for members to seek a more detailed and transparent breakdown of salaries and upgrades by division. For the first time Fairfax and ABC have committed to making this information available in an effort to identify and work with MEAA to address the problem of pay inequity in our newsrooms. Seven Network, Pacific Magazines, SBS and News Corp have disappointingly refused to provide anything more than the legislated minimum.

In further gains in enterprise agreement negotiations, MEAA has now had eight media companies agree to include family violence provisions in their collective agreements – up from one in 2014-2015.

The Victorian branch of Women in Media launched to great excitement, bringing the national total of WiM committees to six. The launch event was attended by more than 220 and was the wonderful outcome of months of hard work from dedicated WiM committee members and MEAA staff to get the sixth committee and mentor program off the ground.

MEAA has also played a key role in monitoring work health and safety in major media workplaces during the past year. MEAA house committees at three major workplaces launched Work Tracker tools to capture a snapshot of the rise in hours, the loss of "switch off" time, the prevalence of unpaid or unrecognised overtime and the impact that it is having on journalists' stress levels and ability to take time off to recover from what is becoming a more and more demanding job.

Work Tracker surveyed more than 500 MEAA members and found that, compared to three years ago, journalists report being significantly more stressed, with more than 40% in each workplace rating their stress level as greater than 7 out of 10.

Not one respondent to our Work Tracker felt like their workload had decreased, with the majority of journalists now reporting they regularly work through their meal breaks (three or more times a week), and are putting in longer hours to meet multiplatform demands, working well above the long-standing industry standard of "reasonable" overtime of two hours per week.

Nor are workers reporting getting the opportunity to "switch off" once they leave the office for the day. Journalists say the expectation from nearly all major media companies is that they will maintain active and engaged social media profiles to drive audience engagement and "click-throughs" to the brand, even if that means engaging on social media outside of traditional "work hours".

This sharp increase in workload doesn't just impact in-house journalists – freelancers are reporting similar trends of work intensification. And the spike in workload and round-the-clock social media engagement has raised again the issue of overtime for those working in the digital media and online sphere.

This blurring of the personal and private realms not only raises concerns about the health and well-being of journalists, and about ensuring that it is adequately managed to ensure their safety – it has also led to greater incidence of online harassment and targeted attacks on journalists, in particular, female journalists.

MEAA and Women in Media are looking to partner with NSW Police to pilot a safety program with women in newsrooms to help minimise safety risks associated with a public social media profile, and which we hope will then roll out across the country in 2017.

The carve up and sell-off of print and online media assets picked up pace this year with APN putting its Australian Regional Media arm on the market for a reported \$36 million, and Seven West Media buying News Corp's West Australian interests, PerthNow and *The Sunday Times*, with an initial loss of 37 editorial positions from the West Australian before the ACCC had even handed down its finding in favour of the sale.

MEAA stated in its submission to the ACCC on the WA merger that staff and their union had deeply held concerns about the stifling of diversity and viewpoints, particularly where local media choices were already so few.

### Bargaining in a pressure environment

Enterprise bargaining negotiations have been a big part of the year, and redundancies continue to impact on those discussions.

With members reporting working harder and across more content platforms, workplace campaigns have centred around holding onto current conditions and getting recognition for work intensification and overtime.



Staff from the Canberra Press Gallery bureaus of *The Sydney Morning Herald*, *The Age*, and *The Australian Financial Review* take action in support of redundant colleagues on March 18.



2015 Gold Walkley Award winners Caro Meldrum-Hanna, Sam Clark and Max Murch from the ABC's *Four Corners* program. Photograph: Adam Hollingworth

Aside from a few notable exceptions, employers continue to seek concessions and trade-offs in conditions during bargaining rounds at a time when our members are working harder and longer.

While Fairfax metropolitan journalists were offered a roll-over deal on their workplace agreement following significant industrial action earlier in the year over redundancies, MEAA members at the ABC considered taking protected industrial action for the first time in 10 years when management threatened to take important conditions out of their agreement.

Journalists at Seven Network took a strong stand against their management, with more than 60% of staff voting down the 2% pay deal offered when management sought to dramatically alter hours of work and pay grades as a trade-off.

News Corp was likewise seeking sweeping changes to categories of employment that would have undercut current journalist conditions, which member pressure helped push off the table.

While reductions to conditions have been a recurring theme, resistance to cuts and the overwhelming appetite for recognition of additional work and work intensification have seen journalists banding together to withstand these attacks on conditions and campaign actively for a fair deal for their colleagues.

In the new media space, Guardian Australia staff are now covered by an enterprise agreement, and AFL Media conceded to an agreed set of employment principles in the face of member pressure.

### Next 12 months

MEAA Media will be actively campaigning on a range of industry issues over the next 12 months – at the coalface in our workplaces, in media boardrooms, and at the national level in both the political and legal spheres.

MEAA has started a digital journalist working group to drive our campaign for

greater rights for digital journalists as part of the Fair Work Commission's Modern Award review process, slated to start in 2017. Currently the provisions protecting working hours, overtime and penalty rates for print journalists do not extend to digital and online companies, and MEAA will be building capacity and membership over the next 12 months to tackle this issue both in Fair Work and on the ground.

We have begun to gather evidence from the industry of instances of the disadvantage that affects digital journalists who are not covered by the same award conditions and hours of work provisions as their peers employed by print media organisations.

The Women in Media campaign for gender equity in our industry will build on the awareness and gains made by the release of *Mates over Merit*, developing to national days of action aimed at getting employers on board to identify and take steps to close the gender gap in pay and opportunity facing many women working in our industry.

MEAA Media will be looking to extend the freelance presence on our committees and will continue to push member participation in our MEAA Rate Tracker, available on the meaa.org website which allows freelancers to contribute rates and payment details for publishers and employers. It provides members with a comprehensive and real-time snapshot of rates in the industry as well as providing a mechanism to identify and expose employers who are underpaying freelancers and undercutting industry standards.

Above all, MEAA Media will continue to campaign hard for respect and reasonable working conditions for members, building capacity with our union leaders on the ground to respond to our members' issues with organising campaigns that engage and empower workers to fight and improve their working lives on the issues that are front and centre for them.

*Walkley Foundation report, page 16*



### Media Safety and Solidarity Fund

The Media Safety and Solidarity Fund is supported by donations from

Australian journalists to assist colleagues in the Asia-Pacific region through times of emergency, war and hardship.

Established in 2005, the fund is a unique and tangible product of strong inter-regional comradeship. The fund trustees direct the International Federation of Journalists Asia-Pacific to implement projects to be funded by the MSSF.

The main fundraising activities of the fund are from MEAA members as a result of enterprise bargaining agreement negotiations, the Press Freedom Australia dinners, auctions and raffles; and the presentation dinner for the annual Walkley Awards for Excellence in Journalism.

Read more at: [meaa.io/mssfund](http://meaa.io/mssfund)

Media Safety and Solidarity Fund		
	2016	2015
<b>Balance at 1 July</b>	224,709	363,015
Funds raised during the year	48,505	83,249
Payments made during the year	(136,638)	(221,555)
<b>Balance at 30 June</b>	<b>136,576</b>	<b>224,709</b>
<b>Funds raised during the year:</b>		
Other donations	10,493	18,836
Interest on MSSF bank account	3,434	9,179
Surplus on Sydney Press Freedom Australia Dinner	22,750	55,233
Surplus on Melbourne Press Freedom Australia Dinner	11,828	
	<b>48,505</b>	<b>83,249</b>

## EQUITY REPORT

### Director: Zoe Angus

During 2015-16, Equity again adopted a focus on growth, including bi-monthly phone blitzes of unfinancial members, visits to all working casts and a dedicated commitment to involving members in our campaigns. This approach has reaped results as, for both of the last two years, Equity has had more members than each of the preceding five years.

### Recorded media — new television and digital rights agreement

A major campaign in 2016 was the 2016 television/digital rights agreement, which came into effect on July 12. The new “ATTRRA 2016”, negotiated with Screen Producers Australia, represents a significant overhaul of the existing TV rights framework, including:

- A new 10% streaming loading covering “catch-up” television.
- Increased number of television plays (from four to eight adult plays and six to 12 children’s plays) for half the licence period (from seven down to three years).
- Programs made for subscription-based streaming platform now treated as same value as if made for television (same rights loading, licence period and relicensing arrangements) rather than being “ancillary” usage.
- Programs made for free online streaming platforms now regulated for the first time.
- New royalty re-licensing arrangements.
- Mandatory annual reporting, requiring disclosure of sales, distributor’s



investment, network licence fees and permitted recoupment.

While ATTRRA 2016 only applies to “new” programs unless otherwise agreed, some existing programs (e.g. subsequent seasons) are transferring to the new system by agreement.

### Stunt professionals

Congratulations to Australian stunt professionals for winning the SAG Outstanding Action Performance by a Stunt Ensemble in a Motion Picture and three Taurus World Stunt Awards in 2016. The National Stunt Committee is now co-ordinated from the Queensland office and state stunt committees have now been convened around the country.

### Live Performance — theatre and musicals

After protracted negotiations, Equity reached agreement with Live Performance Australia (LPA) to an extension of the live performance (theatre and musicals) agreement. The agreement rolls over core conditions and secures notable increases to allowances (including taxi, excess baggage and a skills based allowance for swing performers) as well as introducing a diversity casting statement on audition briefs.

As part of closer engagement with producers, the second Equity/LPA Live Performance Council was held on February 25, with 20 official participants.

### Live Performance — opera

This was a year to spotlight Australian opera. The major government review of opera in Australia revealed an art form in crisis. The review traces the impact of declining funds – a combination of changes in audience demand as well as a government funding model not based on actual production costs and not indexed over a decade. The result is fewer productions, narrowing of the repertoire, fewer new works, reduced artistic opportunities, fewer principal roles, shrinking ensemble sizes, fewer positions as choristers or in orchestras, and reduced job opportunities for technical staff. This assessment vindicates the criticisms MEAA members have repeatedly made about declining career opportunities, shrinking ensemble sizes and rising numbers of foreign artists. During 2015-16, MEAA agitated hard (via multiple written and oral submissions, lobbying, meetings with key stakeholders) for a new funding model, triennial funding review and annual indexation.

### Australian Taxation Office matters

In 2016 we again assisted many members audited by the Tax Office, resulting in the waiving of significant fines and reductions in their debt owed. The tax issues arose in relation to performers receiving expense allowances for accommodation while on tour without being able to provide receipts.

### Actors’ wellbeing

According to our own research into the experience of being an Australian actor (conducted in conjunction with the University of Sydney), two grim themes emerge: acute financial hardship and precarious mental health. Anxiety and depression are rife in the industry. Some 44% of actors live with moderate to severe anxiety and 14% report depression (compared to around 3% of the general population). Despite this, more than 70% of respondents received no instruction about mental health and wellbeing during drama school and half do not know where to look for support.

The Equity Wellbeing Committee was established in July 2016 and is chaired by a member of our National Performers’ Committee. A national mental health awareness morning tea has been organised and the committee is currently planning other priority projects.

### Diversity

The Equity Diversity Committee passed several milestones this year. After EDC involvement, Screen Australia released its five-year survey into diversity in Australian TV drama. The findings reveal significant under-representation on screen of minority communities compared to the population





Above: Actor Zoe Carides reads to primary school children as part of the Equity Foundation's Storyville program. Photograph: Prudence Upton

Right: Group selfie time at the Melbourne launch of Young and Equity on April 5.

Left: The cast of the Melbourne production of *Singing in the Rain* celebrate being 100% Equity in June.

(excepting children's television and a recent surge in indigenous storytelling).

A key focus of Equity's diversity work is to mobilise other stakeholders. Producers in live performance will now at their discretion include in the casting brief a statement encouraging performers of varied backgrounds to audition and calling for a more realistic and more creative representation on our stages. At our instigation, the Writers' Guild now encourages its members to commit to a writers' pledge. The next phase is to develop #creatediversity pledges with other key industry stakeholders.

In December 2016 we will hold our second biennial national Equity Summit. This year the theme is Gender on the Agenda. Our last conference in 2014 focused on creative diversity and was a magnificent success.

*Equity Foundation report, page 16*





## ENTERTAINMENT, CREW & SPORT REPORT

### Director: Malcolm Tulloch

The Entertainment, Crew & Sport section has continued the industrial and organising growth strategy success that commenced in 2012, with well-organised campaigns that resonate and engage with our membership, building and consolidating our power and influence in the industries we cover, delivering better outcomes for members, and being relevant to their working lives.



### Screen

Our Get Real On Rates campaign advocates for real market rates to be included in the Motion Picture Production Agreement (MPPA), and for rates to rise with cost-of-living each year to create a thriving, safe and more sustainable industry.

Screen crew have recently called on Screen Producers Australia (SPA) to come to the negotiating table to discuss and recognise a fair and enforceable market rate in the MPPA, the industry standard agreement.

Production crew employed by Seven Network have campaigned for a separate Seven Network Production Crew Agreement that reflects the industry standard for long-running drama production crew. Members are concerned that bargaining has not proceeded fairly or efficiently in relation to in house production crews claims since the Seven Network (Operations) Limited Agreement expired at the end of June 2015.

MEAA ECS has also campaigned to establish an Offshore Production Agreement for crew that will safeguard crew's pay and conditions for years to come, regardless of the production and the movements in the Australian dollar.

It's no longer appropriate for crew to be forced to settle for sub-standard conditions because they are desperate for work in their industry. MEAA believes that this agreement is crucial to stop the "race to the bottom" for conditions for crew every time a new production starts in Australia. We have seen offshore producers on big budget international films that shoot on our shores such as *Pirates of the Caribbean*, *Gods of Egypt*, *The Shallows* and *Skull Island* attempt to drive down the rates for crew. Through organising and mobilising our membership we have resisted and clawed back earlier attacks such as Disney's *20,000 Leagues*.

Most crew working on these films are freelancers and rely on the work of offshore feature films in the yearly production schedule. The Offshore Production Agreement is to everyone's advantage by keeping the skilled crew in the workforce, opening up opportunities for young people to gain new skills and experience instead of being driven out of the industry, keeping crew safe, and ultimately keeping Australia making great productions.

MEAA's Screen Technicians membership has grown significantly with active union presence nationally on all major productions. This increased presence, density and awareness of collective agreement making have empowered

our members to maintain fair, reasonable pay and conditions.

The following production agreements were negotiated, voted on and registered with the Fair Work Commission; Matchbox UCP Productions (*Hunters*), Skagos Series 1 (*Tomorrow When the War Began*), Cosmos Filmed Entertainment (*Hacksaw Ridge*), Vengeance

Productions (*The Shallows*), Fox Film No3 (*Alien: Covenant*), Titan Productions (*Skull Island*), Asgard Productions iii (*Thor*) and Underdown Productions (*The Leftovers*).

MEAA supported members on two productions that shut down from financing problems (*Red Billabong* and *Boar*), ensuring that they were paid what they were owed as a condition of the productions being completed.

### Venues and live theatre

MEAA successfully ensured, as part of the transfer of the business of the Sydney City Recital Hall to a new limited entity, that our members were paid their entitlements and the first union agreement was negotiated. The Fair Work Commission rejected the employee representation notification form that was used, but the new CRH Board is committed to registering the agreement. In a first for our live theatre members, the agreement contained access to family violence leave.

After three years of campaigning the Melbourne Recital Centre members secured a lunch room on site for all – an important win for their dignity at work. The four-year agreement delivers significant improvements, including a 3% annual pay increase; superannuation on every dollar earned and paid parental leave.

The Melbourne Convention and Exhibition Centre (MCEC) campaigned and achieved a significant win for entertainment crew, led by one of the best union recruitment and bargaining campaigns all year in which our membership grew to a clear majority of the workforce for the first time. Members held firm on rejecting significant cuts to conditions and put consistent pressure on MCEC management to maintain and improve the workings lives of fellow members

and all staff. Over the course of the campaign members stood together, built solidarity and achieved a great victory.

Our members were concerned that the Adelaide Festival Centre Trust Performing Arts Centre (AFC) would undergo redevelopment of the entire riverside precinct including the AFC. After a prolonged negotiation with AFC management, members successfully negotiated an agreement that maintained existing conditions including four-hour minimum calls on Sundays, paid union meetings, improved redundancy provisions, greater meal access, pay increases and full back pay to the first pay period in October 2014.

The Sydney Opera House (SOH) will close the Joan Sutherland Theatre (JST) in 2017 for refurbishment. The closure will affect our members working at SOH for seven months. In March, the union approached SOH management to come clean on its plans for the closure and how it would mitigate the effects on our members' job security. In response, management proposed to include the JST closure within the EBA negotiations. Sydney Opera House members achieved a significant improvement on SOH management's EBA's original offer while also securing back-pay as part of the overall package.

The delegate team was successful in preventing the JST closure being built into the enterprise agreement and negotiated a MOU that these arrangements can only be applied to the JST closure.

At the Queensland Performing Arts Centre (QPAC) our members rejected a proposed agreement in December 2014 and sought a better deal. Finally they accepted an improved agreement with a wage increase for three years, a wage increase backdated to April 1 2015, union encouragement, union delegates and industrial relations education leave reinstated, cashing out long service leave after 10 years of service and maintenance of ordinary hours at eight hours.

The Sovereign Hill campaign increased our membership significantly through campaign-based activist and leaders training. The registered four-year agreement includes vastly improved youth wages, family violence leave, recognition of trades' qualifications, increased





Above: Crew working on *Hyde and Seek* celebrate camera, grips, electrics sound and safety departments becoming 100% MEAA members in June.

Left: MEAA members at Sovereign Hill in Ballarat held a public barbecue in December 2015 to celebrate the conclusion of their new collective agreement. Photograph: David Haidon

vice-president positions on UNI-MEI. MEAA continues to recover wages and underpayments on behalf of members. Claims recovered this financial year included \$664,472 for members of the MEAA ECS section.

The introduction of a strong internal and external communications strategy with our membership is at the core of the MEAA ECS organising success. The introduction of the new membership system, social media platforms, plus improved e-bulletins and the website have given ECS the opportunity to utilise the latest tools to keep members and activists informed, to communicate with delegates, lobby government bodies and employers, engage in public campaigns, and inform and educate ECS members about their industrial rights.

These significant achievements and highlights during the year have contributed to higher workplace engagement and activism, resulting in growth of the section's membership.

Congratulations to members and delegates, who have worked tirelessly to keep their union relevant in their workplaces, achieve better outcomes, to be respected for their skills, treated with dignity by their employers and continue to build the union.

guaranteed hours for part-timers, increased casual loading to 25%, paid union meetings, and delegate training with pay.

The Venues West Agreement covering live theatre crew, ticket sellers, swimming instructors and coaches and lifeguards at several sports stadiums around Perth was finally registered. The agreement secures the maximum government wages policy wage increases for the three-year agreement, improves delegates' rights, consultation and conversion to permanent casuals.

MEAA ECS continued to negotiate commercial live theatre agreements covering casual crew. *Matilda*, *Sound of Music*, *Ghosts*, *Fiddler on the Roof*, *We Will Rock and Dreamlover* set casual crew rates 11% above the Live Performance Award rate.

**Other developments**

In April, MEAA established the Professional Hockey Players Association to organise professional and international players' conditions. Another ECS initiative created Theatre Orchestra Musicians Association (TOMA) to advance the industrial interests of freelance theatrical musicians.

In a major victory for the section, the recently created the Australian Basketball Association (ABA) secured a three-year EBA that significantly improves players conditions and advances the rights, interests and welfare of National Basketball League (NBL) players.

MEAA ECS continues to be active on the health and safety of our members. MEAA ECS has intervened in several film and TV

productions that were prepared to expose our members to contaminated dust during shooting. The involvement of Safework NSW ensured that future productions respected the right of the union to represent safety issues but also the obligation on productions to provide a healthy and safe workplace.

ECS campaigned at Sydney Theatre Company (STC) after two of our members were assaulted by patrons. ECS ensured that STC management were accountable for improved safety and operational procedures to reduce and mitigate violence in the workplace.

MEAA ECS continued to campaign for reducing unreasonable overtime, respect for turn around and the long term effects of fatigue on our members. A major issue facing members of our industry is the impact of working long hours, excessive overtime and fatigue, particularly in film and TV.

The struggle for respect and dignity for our ECS members in Australia is the same for workers globally in our industry. We are an affiliate of the global union UNI-MEI, which represents workers in the media, entertainment, arts and sports sectors (freelance, independent and contract workers). It brings together more than 100 union and guilds in more than 70 countries.

UNI-MEI caters to the special concerns of unions and similar associations whose members are engaged in entertainment and the arts, collective agreements, legal standards and practices, encouraging stronger links with the international trade union movement. We attended the general assembly in Portugal in 2015 with the MEAA securing one of the executive



## SYMPHONY ORCHESTRA MUSICIANS ASSOCIATION REPORT

### Director: Howard Manley

Funding pressure at all levels of the arts has continued in 2016 with little or no respite.

Not only are the well-publicised cuts to the Australia Council and the continuing application of an aggressive efficiency dividend to national arts agencies extremely damaging for all art forms, but the Australian Government's 2011 decision to abandon the Nugent funding model continues to erode the artistic vitality of the major performing arts companies.

As outlined in detail in the National Opera Review Discussion Paper, released some 12 months ago, increasing financial pressure forces companies to adopt short-term strategies that risk artistic standards and future viability.

In this environment of diminished funding, ongoing orchestral positions are not filled, the use of contract players for respite is restricted and wage increases are at best modest. Also there is limited room to address the inequalities

in the comparative wages between orchestras.

For the SOMA orchestras, the collective agreements have for the most part been short-term roll-overs maintaining the status quo.

MEAA provided a detailed response to the Opera Discussion Paper arguing for funding to rebuild the Australian Opera and Ballet Orchestra and Opera Victoria back to ensembles of 69 players and re-establishing the Nugent funding model for all the major companies, including orchestras with the key components of rolling triennial funding, annual indexation that reflects real costs and triennial reviews.

With delegates from the eight SOMA orchestras and guests from New Zealand Symphony Orchestra (NZSO), the 2015 biennial SOMA conference at Rushcutters Bay was balanced between training sessions on key skills for orchestra representatives and discussions led by a range of distinguished speakers on orchestra education and outreach programs, and health and safety.

Led by MEAA's director of campaigns and education Karene Walton, a continuing program of skills training for orchestra representatives is being rolled out for all the orchestras throughout 2016.

Following a historic agreement this year between MEAA and our New Zealand union counterpart, the NZSO will now be active members of SOMA participating in all future SOMA Executive meetings and conferences.

Tania Hardy-Smith continues her remarkable contribution as the editor of *Senza Sord* shaping a magazine of vital importance to the orchestral sector.

The players committees in each of our orchestras and their continued support by musicians are the core of SOMA. Their role in the day-to-day negotiations with management on all manner of issues big or small, is vital if musicians are to have a continuing voice in how orchestras operate.

## EQUITY FOUNDATION REPORT

Established in 2002 with a mission to assist, educate and inspire performers, the Foundation is now the region's leading provider of events dedicated to the unique needs of performers.

In 2015-2016 the Equity Foundation hosted more than 100 workshops and masterclasses throughout Australia and New Zealand in a bid to give performers the skills they need to build and sustain their careers. Topics included voiceovers, accents, auditioning, self-testing, musical theatre, comedy and much more.

The Equity Foundation's annual Atlantic Scholarship gives two Equity members the opportunity to study their craft at the prestigious Atlantic School in New York City. In 2015 New Zealand performer Bree Peters and Australian performer Mary Ann Wright were the lucky winners, selected by an industry panel

from an impressive field of nominees.

In 2016 the Equity Foundation and Fremantle Media launched a new internship that gives final year drama school students the opportunity to spend a week on the set of *Neighbours*. As expected, this initiative proved exceptionally popular with Equity student members.

The Equity Foundation also honours the achievements of Australian and New Zealand performers via its annual awards program. In 2015 the Foundation's Lifetime Achievement Awards were received by legendary Australian stunt performer Grant Page and esteemed New Zealand performer Dame Kate Harcourt.

The Equity Ensemble Awards honour outstanding performances by Australian ensemble television casts. In 2016 the recipients

were the casts of ABC comedy *Utopia*, SBS drama *The Principal* and the Seven mini-series *Peter Allen: Not the Boy Next Door*.

Following a successful pilot program, the Equity Foundation officially launched its new literacy initiative, Storyville, in 2015. Storyville harnesses the talent of performers to encourage children to read. The program targets schools with low socio-economic disadvantage or where a high percentage of students come from homes where English is a second language.

The Equity Foundation has numerous exciting initiatives planned for MEAA Equity members in the next financial year and will continue to operate with diversity, representation and inclusivity at the core of all it does.



## WALKLEY FOUNDATION REPORT

The not-for-profit Walkley Foundation recognises and rewards excellence in Australian journalism, encourages innovative and vibrant media, promotes public understanding of journalism and its value, and – more than ever – guides the industry through enormous changes.

Spurring innovation continues to be a key plank in the foundation's mission, whether through industry discussions at the Storyology festival of storytelling or its practical Future Friday talks and workshops on the state of the industry, craft and technology of journalism.

Among the longlist of ideas seeking 2016 innovation grants were projects that included

podcasting, security issues and automated data journalism projects.

The Foundation also ran Australia's first news "hackathon" designed to bring together developers, journalists and designers to build news prototypes as part of the Global Editors Network's Editors Lab series. *The West Australian* team won the grand prize and represented Australia at the international competition in Vienna.

The 2015 Gold Walkley award went to Caro Meldrum-Hanna, Max Murch and Sam Clark of ABC's *Four Corners* for their investigation into animal cruelty in greyhound racing. The Mid-Year awards program recognised photographer Andrew

Quilty as Freelancer of the Year and Amy McNeilage as Young Australian Journalist of the Year.

The Foundation also administered the first Our Watch Awards, recognising excellence in reporting on violence against women and children, in partnership with Our Watch Australia.

In the past year, donations to the Foundation became tax-deductible. This change recognises the vital role the Foundation's work plays in supporting journalism and, in turn, democracy. The goal is to develop a community of supporters from journalists and the broader public that sustains the organisation and its values.



# COLLECTIVE BARGAINING

JOURNALISM / MEDIA			
METRO NEWSPAPERS			
MASTHEAD/EMPLOYER	EBA	WAGE INCREASES / STATUS	EXPIRY
Agricultural Pubs [Rural]	Yes	4% over 2 years.	30/06/2017
Fairfax metros / Canberra Times / Brisbane Times / WA Today	Yes	Rollover agreement endorsed by members – 2 year agreement with 2% pay increases per year.	30/06/2018
Fairfax Libraries (Illawarra/Sydney/ Melbourne)	Yes	Three year agreement. 2% per year over 3 years, plus 10 months back-pay and sign on bonus.	30/06/2018
News Ltd metros	Yes	2013 EBA remains in force. Deed provides 2% increase from 1/9/2014 and 1/7/2015. EBA negotiations recommenced in April 2016.	30/06/2014
Pagemasters Subs/Graphics	Yes	CPI + 0.7; CPI + 0.4; and CPI + 0.4% per annum over three years	27/06/2016
Pagemasters (other)	Yes	1.6% in year one + CPI for years 2 and 3. EBA expired. About to commence negotiations.	16/10/2015
West Australian Newspapers	Yes	2% for one year - 1 year agreement. Negotiations have recommenced following redundancy round through July 2016.	30/06/2016

REGIONAL DAILIES (PRINT/ONLINE)			
MASTHEAD/EMPLOYER	EBA	WAGE INCREASES / STATUS	EXPIRY
APN Media	EBA (two titles)	APN sold to NewsCorp EBA approved by FWC for QLD Times on 16.9.2016 1.75% backpay on registration to 1.1.2016 then additional 1.75 % pay rises each year over 2 years. Sunshine Coast Daily about to go to ballot	31/12/2018
Albury [Fairfax]	Yes	5.5% over 3 years	30/12/2017
Bendigo [Fairfax]	Yes	Significant base rate increase + 5.5% over three years (overall 21% increase)	30/06/2017
Ballarat [Fairfax]	Yes	2% per annum over 2 years.	20/11/2017
Kalgoorlie [WAN]	Yes	2% per annum over 3 years	21/1/2017
Burnie and Launceston [Fairfax]	Yes	Fairfax Tasmanian agreements consolidated. 2% p.a. over three years/significant base pay improvement for Burnie staff / auto progression to G4/improved parental leave	30/6/2018
Mildura [Sunraysia Publishing Company Pty Ltd Editorial Agreement]	Yes	1.75% per annum over 3 years. 5 days family violence leave.	30/09/2018
News Ltd [3 Qld titles + Geelong]	Yes	2013 agreement remains in force. Deed provides 2% increase from 1 September 2014 and 1 July 2015. Negotiations recommenced April 2016	30/06/2014
Rural Press [NSW and Mt Isa]	Yes	New EBA in force from 31/01/2014. 2% from Oct 2013; 1.75% p.a. in October 2014 and 2015 – negotiations for new EBA underway. Company has proposed a roll-over agreement for 2 years with 2% pay rises per year. Seeking staff endorsement.	30/09/2016

REGIONAL DAILIES (PRINT/ONLINE) (CONTINUED)			
MASTHEAD/EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Shepparton News (McPherson Media Group)	Yes	1.75% pay increase each year, 4 year agreement. Lodged at FWC – waiting approval.	[October 2020 – 4 years from date of approval]
Warmambool [Fairfax]	Yes	5.5% over 3 years, due 1 August each year	31/07/2017

REGIONAL NON-DAILIES (PRINT/ONLINE)			
MASTHEAD/EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Bendigo Weekly	Yes	3.00% per annum over 3 years.	31/3/2017
Country Press [industry grouping]	Yes	5.5% over 3 years, due 1 April each year	31/3/2017
La Trobe Valley Express		5.5% over 3 years, due 1 April each year	31/3/2017
WAN Regionals	Yes	New EBA. 6% over 3 years	20/06/2017

SUBURBAN / COMMUNITY NEWSPAPERS (PRINT & ONLINE)			
MASTHEAD/EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Community – WA	Yes	New 3 year EBA. 2% rise on 1 July each year	30/06/2018
FCN – NSW	Yes	New 3 year EBA. 2% in 2014, 1.75% in 2015, 1.75% in 2015	30/11/2016
News Ltd (Cumberland/Courier, Quest, Leader, Messenger)	Yes	No renewal of EBA. 2013 agreement remains in force. 2% increase from 1/9/14 and 1/7/15.	30/6/2014

INDEPENDENT NEWSPAPERS (PRINT)			
MASTHEAD/EMPLOYER	EBA	WAGE RISES / STATUS	Expires
Fremantle Herald	Yes	New 3 year EBA. 2.25% rise on 1 July for each year	30/06/2018
Metro Media Publishing (Victoria)	Yes	2% per annum over 3 years	30/06/2018
Star News Group (Vic)		Under review	30/06/2013
MMP/Star Joint Venture	Yes	2% per annum over 3 years	30/06/2017
Australian Jewish News	Yes	8.3% over 3 years + additional leave	30/06/2017

MAGAZINES / SPECIALIST PUBLICATIONS (PRINT/ONLINE)			
MASTHEAD/EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Bauer (formerly ACP)	Yes	New Agreement approved by FWC July 2015 with 2% & 1.5% p.a. increases. Performance pay and grandfathered redundancy.	31/12/16
Pacific Publications	Yes	2% increase per year over 2 years – 1/7/2016 and 1/7/2017.	30/6/2018
Thomson Reuters	Yes	3% minimum based on appraisal per annum over 3 years. Domestic violence leave of 5 days per year.	31/12/2018
Yaffa	Yes	7% over three years (+ 0.5% for lower grades in first year)	30/6/2018

## COLLECTIVE BARGAINING (CONTINUED)

ONLINE & IN-HOUSE			
Employer	EBA	WAGE RISES / STATUS	Expires
AAP Journalists	Yes	New EBA August 2014. 2.9% salary and super increase combined in 2014 and CPI salary increases in 2015/2016.	30/06/2017
AFL Media		Bargaining suspended by AFL. Agreed improvement to TOIL, additional annual leave applicable to 2019.	
EMC	Yes	New EBA approved April 2015. 3% salary increases per annum from July each year.	31/07/2017
Private Media	Yes	3% per annum for a 3 year agreement. Inclusion of best practice clauses re consultation, voluntary redundancy, auto progression, women in media including family violence.	31/03/2019
AEU Publications Dept	Yes	4% per year over 3 years.	1/12/2017
iSentia (Media monitors)	Yes	Currently bargaining, offer of 2.5% with cuts on the table.	30/06/2016
NTEU Staff agreement	Yes	15% over 3.5 years	31/12/2017
NSW Teachers Federation		Negotiations for first EBA stalled. MEAA in discussions management.	N/A
Guardian Australia	Yes	6% over 3 years; 14 weeks paid parental leave	31/3/2018

TELEVISION			
EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
ABC (TV/Radio/Web)	Yes	\$500 one-off payment, 3 year agreement with 2% increases per annum and back pay to 1 July 2016. PABO lodged by MEAA and orders made by the FWC on 6 Sep 2016. ABC put EBA to ballot closing 25 Oct 2016 – prior to PABO ballot closing.	30/06/2016
SBS	Yes	Agreement endorsed by employees and waiting approval by FWC. 2% increase each year.	[Oct/Nov 2019 – 3 years after registration]
Ten Network	Yes	Ten suspended bargaining until mid-October when annual report figures are released. First ballot with 2% increase not approved by employees.	27/04/2016
Seven network	Yes	Negotiations underway for new EBA – due to end in November 2016. First ballot in 2016 – EBA not approved.	30/06/2015
Nine Adelaide (owned by WIN)	Yes	CPSU has agreed to work with MEAA on a renewal EBA campaign. Significant delays due to station move and CPSU changing bargaining team from local to national.	31/12/2014

RADIO			
Employer	EBA	WAGE RISES / STATUS	EXPIRY
3CR (Vic)	Yes	3.5% per year – roll-over agreed for 2015. New EBA ready for vote.	31/12/2014
Commercial Radio Modern Award employers	M/ Award (BREA)	Per Fair Work Commission minimum wage increases – where applicable.	N/A

HANSARD			
Employer	EBA	WAGE RISES / STATUS	EXPIRY
Federal Parliament	Yes	Negotiations for new EBA underway.	30/06/2014
NSW Parliament (NSW award – not EBA)	NSW Award	2.5% increase for one year per gov policy offered and endorsed by members. New Award made 4/7/2016. NSW Public sector standard applies.	30/07/2016
WA Parliament	Yes	WA State wage policy applied: 2.75% in 2014; 2.5% in 2016 and 2.5% in 2017	1/4/2017

EQUITY SECTION			
RECORDED MEDIA			
EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Actors Television Programs Agreement (ATPA)	Unregtd Agreement	7.25% for ATPA	30/06/2015
Actors Television Repeats and Residuals Agreement (ATRRRA)	Unregtd Agreement	New agreement commenced 12 June 2016 – 10% streaming, applies TV standard to SVOD, introduces rights for free online productions, new reporting requirements.	N/A
Actors TV Programs Seven Network (Operations)	Yes	11.5% over 3 years	31/12/2015
Actors TV Programs (Seven) – Repeats and Residuals	Unregtd Agreement	Negotiations to follow industry ATRRA	
Actors Feature Film Agreement	Unregtd Agreement	17.5% over 3 years. Agreement ongoing with possible CPI increase for 2015.	31/12/2014
Offshore Feature Film Agreement	Unregtd Agreement	Per SAG increases	Template agreement for production by production negotiation
Offshore Commercials Agreement	Unregtd Agreement	Under review – disputation	
Offshore Television Agreement	Unregtd Agreement	Per SAG increases	Updated template 2015 Template agreement for production by production negotiation
Children's Animation Agreement	Unregtd Agreement	New agreement – currently negotiating	Expired – based on 2000 agreement terms
MEAA/Mukiri Actors Offshore Agreement (Pirates 5)	Unregtd Agreement	Production specific offshore feature film agreement. SAG rates & residuals. SAG increases apply.	30/6/2017

MEAA / Vengeance Productions Actors Offshore Agreement (The Shallows)	Unregstd Agreement	Production specific offshore feature film agreement. SAG rates & residuals. SAG increases apply	1/7/2016
Hunters Offshore TV agreement	Unregstd Agreement	Production specific offshore TV agreement. SAG rates & residuals. SAG increases apply.	30/6/2016
Childhood's End offshore TV agreement	Unregstd Agreement	Production specific offshore TV agreement. SAG rates & residuals. SAG increases apply.	30/12/2015
Top of the Lake See Saw	Unregstd Agreement	Production specific Australian TV agreement. SAG residuals in North America. Percentage of receipts for Australian ancillary.	season 2
Bleeding Steel AFFCA	Unregstd Agreement	Production specific Chinese offshore feature film agreement. SAG rates & SAG residuals in North America.	Completion of film
Underdown Productions Actors Agreement (The Leftovers).	Unregstd Agreement	Production specific offshore TV agreement. SAG rates & residuals. Still finalising.	Final season
The Nest AFFCA	Unregstd Agreement	Production specific Chinese offshore feature film agreement. SAG rates & SAG residuals in North America.	Completion of film
Titan MEAA Offshore Feature Film Agreement	Unregstd Agreement	Production specific offshore feature film agreement. SAG rates & residuals.	Completion of film
Fox Film Australia No.3 Australia Actors Offshore Feature Film Agreement (2016-2017) (Alien Covenant).	Unregstd Agreement	Production specific offshore feature film agreement. SAG rates & residuals.	Completion of film
MEAA/Asgard Productions III Actors Offshore Feature Film Agreement (2016-2017) (Thor)	Unregstd Agreement	Production specific offshore feature film agreement. SAG rates & residuals.	Completion of film
Actors Feature Film (Hacksaw Ridge) Agreement, 2015	Unregstd Agreement	Production specific Australian feature film agreement but negotiated full SAG rates & residuals.	Completion of film
A Single Rider AFFCA with Curious Films Pty Ltd Pty Ltd (ABN 78 101 544 987)	Unregstd Agreement	Production specific Korean language feature film agreement, AFFCA standard.	Completion of film
Actors Feature Film Collective Agreement (Lion) 2015	Unregstd Agreement	Production specific Australian feature film agreement but negotiated SAG residuals in North America after 2 years.	Completion of film
FremantleMedia web agreements: Zombies on Ramsay Street and Harold the Musical	Unregstd Agreement	Production specific webisodes agreement.	Completion of production
In The Thicket Pty Ltd Dance Rites Web Agreement 2015	Unregstd Agreement	Production specific webisodes agreement.	Completion of production
Party Upstairs PTY LTD Four Quartets Web Agreement 2015	Unregstd Agreement	Production specific webisodes agreement.	Completion of production
More Sauce Pt Ltd High Life Web Agreement	Unregstd Agreement	Production specific webisodes agreement, standard ATRRA 2016.	Completion of production
SVOD arrangements: No Activity, Wolf Creek (Let's Talk About It)	Unregstd Agreement	SVOD production specific terms to ensure ATRRA 2004 TV conditions apply (ATRRA 2016 applies)	Completion of production

LIVE PERFORMANCE			
EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Australian Ballet (Vic)	Yes	3% increase p.a. paid 1 February each year. EBA negotiations have just commenced.	31/01/2017
National Trust Victoria – Old Melbourne Gaol	Yes	3% per annum. Negotiations for new EBA commenced September.	31/08/2016
Opera Australia	Yes	2.6% increase on 1/1/2016	31/12/2016
Performers Collective Agreement	Unregstd Agreement	1.5% increase	30/12/2017
Sydney Dance Company	Yes	4% wage rise on 1/1/2016. EBA negotiations commencing this month.	31/12/2016
West Australian Ballet	Yes	8% over 3 years on 1 January each year: 3% -2014; 2.5% - 2015; 2.5% - 2016	31/12/2016

ANNOUNCERS			
EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Racing and Wagering WA (RWWA TAB Radio Agreement)	Yes	3% p.a. each year over three years.	31/8/2018

ORCHESTRAS			
EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Adelaide Symphony Orchestra	Yes	1.5% increase for calendar year 2016. Negotiation for new EA underway.	31/12/2016
Australian Opera and Ballet Orchestra	Yes	Following a wage freeze for 2015 the January 2016 increase was 2.6%. Negotiations for new EA underway.	31/12/2016
Canberra Symphony Orchestra	Modern Award	As per FWC determinations / Live Performance Award 2010	N/A
Melbourne Symphony Orchestra	Yes	2.5% increase from May 2016.	30/04/2017
Orchestra Victoria	Yes	3% increase in 2016 and a further 3% increase in 2017	20/04/2017
Queensland Orchestra	Yes	1.5% increase for calendar year 2016. EBA negotiations now underway.	31/12/2016
Sydney Symphony Orchestra	Yes	3.3% from January 2015. EBA negotiations now underway. Agreement that a 2016 increase will be backdated to 1 January.	31/12/2015
Tasmania Symphony Orchestra	Yes	2.6% from 1 May 2014 and Hobart CPI increases in May 2015 & May 2016.	30/04/2017
WA Symphony Orchestra	Yes	1.5% increase from January 2016. Negotiations now underway for new EBA.	31/12/2016

**ENTERTAINMENT CREW & SPORT**
**AUDIOVISUAL**

EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Australian Centre for Moving Image	Yes	3.25% per year + performance bonus over 4 years. Extension of shift penalties to casuals. Awaiting government approval before ballot.	[31/12/2019]
Film Vic	Yes	12.5% over 3 years. MEAA no longer participating in bargaining – no members.	31/12/2015
Fremantle Media (Neighbours Crew)	Yes	EBA negotiations started September 2015. Wages maintained +5% above BREA, personal leave to accumulate year to year if re-engaged for subsequent season.	31/12/2015
Motion Picture Production	Unregtd Agreement	New Agreement under discussion.	30/06/2013
Screen Australia	Yes	9% over 3 years.	30/06/2014
San Andreas	Yes	Production specific offshore feature film agreement.	30/12/2015
Mukiri Productions UDP (Pirates of the Caribbean)	Yes	Production specific offshore feature film agreement. Increase in rates after 12 months per FWC NMW orders	30/12/2015
Matchbox UCP Productions (Hunters)	Yes	Production specific offshore TV agreement. Increase in rates after 12 months per FWC NMW orders	30/06/2016
Matchbox UCP Productions (the Shallows)	Yes	Production specific offshore feature film agreement	30/06/2016
Seven Network – Drama Production	Yes	2.25% per annum each year for two years. Negotiations underway for new EBA – separate to journalists' EBA	30/6/2015
Cosmos Filmed Entertainment Crew EA (Hacksaw Ridge)	Yes	Production specific feature film agreement	30/06/2016
Dog Fight Productions (Dog Fight)	Yes	Production specific TV agreement	31/12/2016
Underdown Productions (The Leftovers)	Yes	Production specific offshore TV agreement	30/06/2017
Tomorrow When the War Began	Yes	Production specific TV agreement	30/06/2016
Haypop (Childhood's End)	Yes	Production specific offshore TV agreement. Increase in rates after 12 months per FWC NMW orders	30/06/16
Titan Productions Australia (Skull Island)	Yes	Production specific offshore feature film agreement	31/12/2016
Fox Film Australia No 3 (Alien Covenant)	Yes	Production specific offshore feature film agreement	30/06/2017
Asgard Productions III (Thor)	Yes	Production specific offshore feature film agreement	30/09/2017

**THEATRE WORKERS – ARTS CENTRES**

EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Adelaide Festival Centre	SA Award + EBA (SAIRC)	Ongoing bargaining. RRR provisions only outstanding issue – soon to ballot	30/06/2014
ACT Public Service Cultural Facilities (Canberra Theatre Centre)	EBA	3% per annum	30/06/17
Geelong Performing Arts Centre (Public Sector)	Yes	7.05% over 3 years due 1 March each year. Negotiations commenced August. No cuts proposed.	30/09/2016
Gold Coast Arts Centre	Yes	New EBA - 3% per year over 4 years.	20/02/2019
Melbourne Exhibition and Convention Centre (Public Sector)	Yes	3% per year over 3 years, family violence, secure jobs clause, paid union training, meetings, induction rights.	31/12/2018
Melbourne Recital Centre (Public Sector)	Yes	3% per year over 4 years, super on every dollar earing – in principle agreement reached – awaiting government approval.	[30/06/2020]
Queensland Performing Arts Centre	Yes	New EBA – 2.5% per year back dated to April 2015	31/10/2018
Sydney Convention and Exhibition Centre	N/A	Operations moving to AEG Ogden. Precinct subject to significant redevelopment.	N/A
Sydney Opera House	Yes (NSWIRC)	2.5% annual increases	30/06/2019
Victorian Arts Centre (Public Sector)	Yes	Negotiations commenced September 2016. 2.5% rollover pay increase agreed for 15/16. Management stalling.	30/06/2015

**THEATRE WORKERS**

EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Australian Ballet Technical Staff	Yes	3.5%, 3.5% and 3% over three years, payable from 1 May 2015. Negotiations commenced for new EBA September 2016.	30/03/2017
Belvoir St (NSW)	Yes	3% increases each year. MEAA seeking EBA negotiations.	01/06/2014
City Recital Hall (NSW)	Unregtd Agreement	2.5% annual increases (or the FWC National Wage Review increase – whichever is the greater)	30/06/2018
Her Majesty's Theatre Melbourne	Yes	Yearly increases in July by the amount of the National Wage Review (with a 2% minimum in the first year) over three years.	31/12/2018
Marriners Theatre Melbourne	Yes	National Wage Review +0.2% over 3 years	31/07/2017
Melbourne Theatre Company	Yes	3.5% each year over 3 years.	31/12/2017
Opera Australia	Yes	2.6% increase - 15 month agreement	31/12/2016
Opera Australia non-rep Production Staff	Yes	2.6% increase - 12 month agreement	31/12/2016
State Theatre of SA	Yes SAIRC	2.5% + 0.5% per annum payable in July 2014 and July 2015. Bargaining for new agreement underway. Members have accepted a 2.5% per annum increase for a two year agreement. Delays by DPC.	30/06/2016

THEATRE WORKERS (CONTINUED)			
EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
WA Venues & Events Pty Ltd (Perth Concert Hall)	Yes	12 month agreement registered in March 2016. Preliminary discussions underway for new EBA – but employer waiting on new lease arrangement details from City of Perth ahead of formal negotiations commencing.	2/01/2017
Dept of Culture & Arts Venue Management (His Majesty's Theatre, State Theatre Centre, Subiaco Arts Centre, Albany Entertainment Centre)	Yes	State registered agreement, state wage case applied – 2.75% on commencement, 2.5% in Jan 2016 and 2.5% in Jan 2017	31/12/2017
Sydney Theatre Company	Yes	CPI + 0.25 or 3% whichever is greater annually from 1/1/2014.	31/12/2016
Matilda Casual Crew Collective Agreement	Yes Greenfields	From 1 July 2015 to increase as per Her Majesty's Theatre EBA	23/06/2016
Les Miserables Casual Crew Collective Agreement	Yes Greenfields	From 1 July 2015 to increase as per Her Majesty's Theatre EBA	3/02/2016
Sound of Music Casual Crew Collective Agreement	Yes Greenfields	Yearly increases based on being 11% higher than hourly rate in modern award	31/12/2018
Ghost Casual Crew Collective Agreement	Yes Greenfields	Yearly increases based on being 11% higher than hourly rate in modern award	31/12/2018
Fiddler on the Roof Casual Crew Collective Agreement	Yes Greenfields	Yearly increases based on being 11% higher than hourly rate in modern award	31/12/2018
We Will Rock You Casual Crew Collective Agreement	Yes Greenfields	Yearly increases based on being 11% higher than hourly rate in modern award	31/12/2018
Singing in the Rain Casual Crew Collective Agreement	Yes Greenfields	Yearly increases based on being 11% higher than hourly rate in modern award	31/12/2018
Dream Lover Casual Crew Collective Agreement	Yes Greenfields	Yearly increases based on being 11% higher than hourly rate in modern award	31/12/2018

THEATRE ORCHESTRA MUSICIANS – TOMA			
EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Theatre Orchestra Musicians Association Collective Agreement	Unregistd Agreement	New template EBA to commence bargaining production by production and with LPA. 2 % increase each year or in accordance with the FWC Annual Wage Review – whichever is the greater. Endorsed by members.	31/12/2018

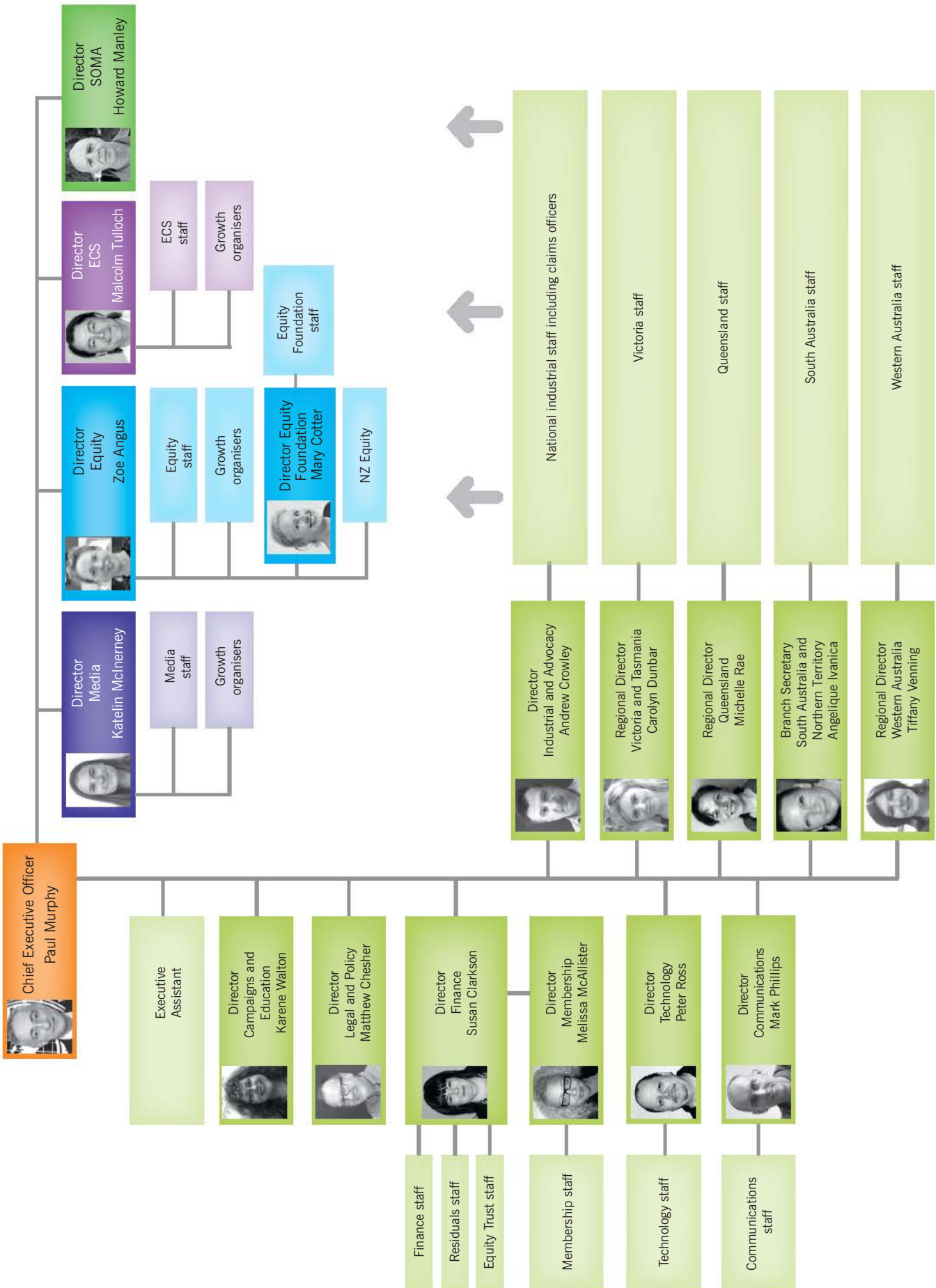
CINEMAS			
EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Birch Carroll & Coyle	Yes	Draft EBA rejected March 2014. Discussions with employer stalled. Matters being discussed during 4-yearly Modern Awards review throughout 2015	19/12/2012
Greater Union	Yes	As above. Possibly paying sub-BREA rates.	31/01/2012
Village (Victoria/ Tasmania)	Yes	Village implements FWC minimum rate increases. Company has withdrawn from EBA discussion.	N/A
Independent Cinemas	Modern Award	Per FWC minimum wage determinations	N/A
Wallis Cinema	Yes	Agreement accepted by members however not approved by FWC due to inadequate notice of representational rights issued by employer. Employer to make further application to FWC.	(1/09/2000)

OUTDOORS – SPORT/EVENTS/RACING			
EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
Australia Wide Venue & Security	Yes	Annual increases by yearly FWC NWC determinations	01/09/2016
Bridge Climb	Yes	3.25% or CPI (whichever is greater) annual increases	28/08/2019
CVEM Security Group	Yes	Annual increases by yearly FWC NWC determinations	31/12/2017
Cranbourne Turf Club	Yes	10% back-pay + 3% per annum	30/06/2016
MCG	Yes	8% over 3 years. Paid union training. Waiting for FWC approval.	[01/06/2019]
Melbourne and Olympic Parks (Public Sector)	Yes	3% per year over 4 years, secure jobs clause, family violence leave, increase to parental leave. In principle agreement reached - waiting on government approval.	[30/06/2020]
Melb. Racing Club (Caulfield, Sandown, Morningside)	Yes	3% per year over 3 years. Negotiations for new EBA almost finalised.	30/06/2015
Melbourne Stadiums Ltd (formerly Etihad)	Yes	2.5% one year roll over + paid delegate training. Discussion about further rollover commenced.	16/12/2016
Moonee Valley RC	Yes	3% salary increase p.a. over 4 years	31/07/2017
Sovereign Hill	Yes	2.5% per annum over 4 years, paid family violence leave, paid union meetings, increase to parental leave, casual conversion, 3% increase to casual loading	31/12/2019
SCG & SFS Sydney Cricket and Sports Ground Trust (Event Day Employees) Award 2014	NSW Award	2.33% increase in 2014, 2.5% in 2015 and 2.5% in 2016.	01/10/2017
ATC (formerly AJC & STC)	Yes	3% each year	01/07/2016
Thoroughbred Racing Victoria	Yes	3% per annum over 3 years. New agreement almost finalised.	31/03/2015
VRC	Yes	16% salary increase over 4 years	31/07/2018
Village Roadshow Theme Parks	Yes	2.6% per year increase for three years	2018

PROFESSIONAL SPORTS			
EMPLOYER	EBA	WAGE RISES / STATUS	EXPIRY
NBL Players	Yes	New EBA registered. Minimum payment salary cap \$40K.	30/06/2019
NBL Referees	Yes	Negotiations for new EBA stalled.	30/06/2014
WNBL		Proposed EBA with 3% p.a. increases put to management September 2014. NBL stalling. Matter not concluded.	



# WHO'S WHO AT MEAA: STAFF



As at June 30, 2016

# MEDIA, ENTERTAINMENT & ARTS ALLIANCE AND CONTROLLED ENTITIES

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## FINANCIAL REPORT

### YEAR ENDED 30 JUNE 2016

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## ELECTED OFFICERS' REPORT 30 JUNE 2016

The elected officers present their report, together with the financial statements, on the Media, Entertainment & Arts Alliance (MEAA) for the year ended 30 June 2016.

The financial report has been prepared in accordance with the requirements of the Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009* including the section 253 fourth edition Reporting Guidelines issued on 12 June 2014. The report is intended to illustrate the disclosure requirements of the Accounting Standards and the RO Act as required for the preparation of a general purpose financial report under Tier 1—Australian Accounting Standards.

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

Income from membership fees decreased by 1% or about \$64,000 on the previous year, to \$7,801,695. However, a continuing focus on reducing costs saw a modest operating surplus for 2015-16.

The current financial year is expected to see continued pressure on membership numbers, particularly in Media as a result of continuing industry restructuring and redundancies. Balancing this is recent growth in Equity. A continued focus on recruitment, along with lowering organisational costs, is required to achieve our target for another small surplus in the current financial year.

Staff remained the major cost for MEAA. At the end of the financial year, MEAA itself employed 63 staff either full-time or part-time, down from 64 at the beginning of the year. Staff wages were adjusted in line with CPI during the year under a pay agreement with staff.

The mortgage over MEAA properties was increased during the year to \$1,070,424, underpinned by properties in Sydney, Melbourne and Adelaide with a book value of about \$4.7 million and a commercial valuation of about \$6.1 million.

Our net assets are now about \$6.7 million with a turnover of about \$11.9 million. Our working capital (the difference between current assets and current liabilities) is about \$2.9 million, in line with our goal to have working capital of about 20 per cent of turnover.

### Significant changes in financial affairs

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

### Board fees

Fees paid to MEAA employees for sitting on boards or committees are remitted to the union. Specifically in relation to superannuation, we nominate two board members and one alternate board member to our industry fund, Media Super. Our two board members are Christopher Warren and Gerard Noonan. The policy of Media Super is to set board fees each year at the level of the bottom 25 per cent of industry funds to ensure it acts as a low-cost fund. These are published in the fund's annual report.

Gerard Noonan and Chris Warren are not employed by the union and both these fees are retained by Gerard Noonan and Chris Warren.

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

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

### Staff remuneration

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

- Remuneration for staff members is set when they commence employment, based on an assessment of skills and experience. An annual review covers salaries, although staff earning up to about \$60,000 (including administrative staff) have access to annual increments subject to satisfactory performance. Any rises require the approval of the MEAA CEO. Salaries of staff are reported in the annual report in a banding table that compares salaries on a year-on-year basis.
- The CEO is employed on a fixed-term contract. His salary is set and reviewed by the MEAA Board.
- We reimburse staff travel expenses at the flat level of \$55 per night away from home, unless a staff member is provided with a meal if, for example, he or she is attending an event.

### Right of members to resign

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

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

### Number of members

National	Sub Category	30 June 2016 Total Financial Members
Media (ex Students)	<b>Section total</b>	<b>5,320</b>
Equity	Full	4,798
	Extras	455
	<b>Section total</b>	<b>5,253</b>
Entertainment Crew & Sport	Cinema & Outdoor	853
	STAA & AATF	589
	Live Theatre	1,216
	CTVG & TVI	110
	PSB	165
	<b>Section total</b>	<b>3,203</b>
Musicians	General	226
	SOMA	539
	<b>Section total</b>	<b>765</b>
NZ	Equity	864
<b>TOTAL</b>		<b>15,405</b>

### Number of employees and salary scales

Salary scales of all staff including officers fell into the following bands:

	NUMBER EMPLOYED	
	2015-2016	2014-2015
Under \$20,000	1	3
\$20,000-\$30,000	-	1
\$30,000-\$40,000	2	2
\$40,000-\$50,000	3	3
\$50,000-\$60,000	4	3
\$60,000-\$70,000	9	13
\$70,000-\$80,000	7	7
\$80,000-\$90,000	7	14
\$90,000-\$100,000	12	3
\$100,000-\$110,000	3	7
\$110,000-\$120,000	8	2
\$120,000-\$130,000	2	1
\$130,000-\$140,000	3	4
Over \$140,000	2	1
<b>TOTAL</b>	<b>63</b>	<b>64</b>

### Elected Employed Officers

There are no elected employed officers.

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

The Board came to effect on 31 October 2014, when the rule change was accepted by the General Manager Fair Work Commission. Prior to this, the committee of management was known as "Federal Management Committee".

### Names of Board members and period positions held during the financial year, following the Australian Electoral Commission's Returning Officers report relating to election E2014-243

Name	Position held
Simon Collins	Federal President
Stuart Washington	Federal President (Media)
David Turnbull	Federal President (ECS)
Cameron Brook	Federal President (Musicians)
Chloe Dallimore	Federal President (Actors Equity)
Gina McColl	Federal Vice-President
Michael Janda	Federal Vice-President
Nadine Garner	Federal Vice-President
Lorna Lesley	Federal Vice-President
Sue Marriott	Federal Vice-President
Marcus Strom	NSW Board Member
Genevieve Picot (Resigned on 12/9/2016)	Victoria Board Member
Jason Klarwein	Queensland Board Member
Martin Saxon	Western Australia Board Member
Shauna Black	Other Branches Board Member

### Meetings of MEAA Board

The number of meetings attended by members of the Media, Entertainment and Arts Alliance's Board during the year ended 30 June 2016 were:

Name	Attended	Eligible
Simon Collins	6	7
Stuart Washington	6	7
Chloe Dallimore	5	7
David Turnbull	5	7
Cameron Brook	3	7
Michael Janda	7	7
Gina McColl	5	7
Nadine Garner	0	7
Lorna Lesley	7	7
Sue Marriott	5	7
Marcus Strom	6	7
Genevieve Picot	6	7
Martin Saxon	7	7
Jason Klarwein	3	7
Shauna Black	5	7

## COMMITTEE OF MANAGEMENT STATEMENT 30 JUNE 2016

On 28 November 2016, the Media, Entertainment & Arts Alliance (MEAA) Board passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2016:

The MEAA Board declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that MEAA will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of the year;
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the *RO Act*; and
  - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
  - (v) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the *RO Act* has been provided to the member or General Manager; and
  - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the *RO Act*, there has been compliance.
- (f) where the reporting unit has derived revenue from undertaking recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the General Manager; and
  - (ii) the committee of management instructed the auditor to include in the scope of the audit required under subsection 257(1) of the *RO Act* all recovery of wages activity by the reporting unit from which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from monies recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
  - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
  - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from monies recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

This declaration is made in accordance with a resolution of the MEAA Board.



For MEAA Board: Simon Collins  
Title of Office held: Federal President

Dated this 28th day of November 2016



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**DECLARATION OF INDEPENDENCE BY GRANT SAXON TO  
 THE MEMBERS OF THE MEDIA, ENTERTAINMENT & ARTS ALLIANCE**

As lead auditor of the Media, Entertainment & Arts Alliance for the year ended 30 June 2016, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Fair Work (Registered Organisation) Act 2009* in relation to the audit; and
2. No contravention of any applicable code of professional conduct in relation to the audit.

This declaration is in respect to the Media, Entertainment & Arts Alliance and the entities it controlled during the period.

Sydney, 28 November 2016

BDO East Coast Partnership ABN 83 236 985 726 is a member of a national association of independent entities which are all members of BDO (Australia) Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO East Coast Partnership and BDO (Australia) Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation other than for the acts or omissions of financial services licensees.

**Consolidated Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2016**

	Note	2016 \$	2015 \$
<b>REVENUE</b>			
Revenue from ordinary activities	2	11,911,257	12,170,993
<b>EXPENDITURE</b>			
Depreciation and amortisation	3	(297,007)	(278,539)
Finance costs	3	(41,705)	(44,855)
Employee costs	3	(7,294,560)	(7,329,794)
Site costs		(920,532)	(684,128)
Affiliation fees	3	(395,588)	(397,839)
Printing and postage		(142,925)	(148,367)
Telephone		(103,583)	(111,131)
Magazines		(171,225)	(260,046)
Repairs and maintenance		(275,748)	(390,073)
Travel		(191,475)	(265,700)
Events		(1,064,565)	(1,210,869)
Other expenses from ordinary activities		(618,752)	(700,113)
<b>Total direct costs</b>		<b>(11,517,665)</b>	<b>(11,821,454)</b>
<b>Surplus before income tax</b>		<b>393,592</b>	<b>349,539</b>
<b>Income tax expense</b>		<b>-</b>	<b>-</b>
<b>Surplus after income tax attributable to the members of Media, Entertainment &amp; Arts Alliance</b>		<b>393,592</b>	<b>349,539</b>
<b>Other comprehensive income for the year (net of tax)</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year attributable to the members of Media, Entertainment &amp; Arts Alliance</b>		<b>393,592</b>	<b>349,539</b>

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

**Consolidated Statement of Financial Position as at 30 June 2016**

	Note	2016 \$	2015 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash on hand and at bank	5	4,899,258	4,422,973
Cash held in trust	5	4,952,922	4,288,634
Term deposits		321,722	316,000
Trade and other receivables	6	675,682	860,182
Other current assets	7	336,616	205,979
<b>Total current assets</b>		<b>11,186,200</b>	<b>10,093,768</b>
<b>Non-current assets</b>			
Financial assets	8	19,930	20,372
Property, equipment and vehicles	9	4,703,060	4,294,609
Intangible assets	10	145,616	225,412
<b>Total non-current assets</b>		<b>4,868,606</b>	<b>4,540,393</b>
<b>TOTAL ASSETS</b>		<b>16,054,806</b>	<b>14,634,161</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	11	5,700,597	5,212,713
Short-term borrowings	12	62,213	28,091
Short-term provisions	13	1,121,746	1,071,968
Other current liabilities	14	1,390,598	1,413,734
<b>Total current liabilities</b>		<b>8,275,154</b>	<b>7,726,506</b>
<b>Non-current liabilities</b>			
Long-term provisions	13	98,890	100,010
Long-term borrowings	12	1,008,211	528,686
<b>Total non-current liabilities</b>		<b>1,107,101</b>	<b>628,686</b>
<b>TOTAL LIABILITIES</b>		<b>9,382,255</b>	<b>8,355,202</b>
<b>NET ASSETS</b>		<b>6,672,551</b>	<b>6,278,959</b>
<b>EQUITY</b>			
Reserves		3,023,176	2,667,495
Retained earnings		3,649,376	3,611,463
<b>TOTAL EQUITY</b>		<b>6,672,551</b>	<b>6,278,959</b>

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

**Consolidated Statement of Changes in Equity for the year ended 30 June 2016**

2016	Stability Reserve \$	Fighting Fund \$	Equity Foundation Reserve \$	SOMA Reserve \$	Walkley Foundation Reserve \$	Campaign Reserve \$	Women In Media Reserve \$	Retained Earnings \$	Total \$
<b>Balance at 1 July 2015</b>	<b>1,000,000</b>	<b>1,366,685</b>	<b>352,444</b>	<b>203,678</b>	<b>372,203</b>	<b>316,453</b>	-	<b>2,667,496</b>	<b>6,278,959</b>
Net surplus attributable to members of the entity	-	-	-	-	-	-	-	393,592	393,592
Other comprehensive income (net of tax)	-	-	-	-	-	-	-	-	-
Total comprehensive income attributable to the members	-	-	-	-	-	-	-	<b>393,592</b>	-
Transfers to and from reserves									
- Walkley reserve	-	-	-	-	-	-	-	-	-
- Fighting Fund	-	26,194	-	-	-	-	-	(26,194)	-
- Equity Foundation Reserve	-	-	-	-	-	-	-	-	-
- SOMA Reserve	-	-	-	(25,756)	-	-	-	25,756	-
- Women In Media Reserve	-	-	-	-	-	-	37,474	(37,474)	-
<b>Balance at 30 June 16</b>	<b>1,000,000</b>	<b>1,392,879</b>	<b>352,444</b>	<b>177,922</b>	<b>372,203</b>	<b>316,453</b>	<b>37,474</b>	<b>3,023,176</b>	<b>6,672,551</b>
<b>Supported by separate bank account</b>	<b>1,003,823</b>	<b>761,332</b>	<b>271,206</b>	-	-	-	-	-	-

**Consolidated Statement of Changes in Equity for the year ended 30 June 2015**

2015	Stability Reserve \$	Fighting Fund \$	Equity Foundation Reserve \$	SOMA Reserve \$	Walkley Foundation Reserve \$	Campaign Reserve \$	Special Leave Reserve \$	Retained Earnings \$	Total \$
<b>Balance at 1 July 2014</b>	<b>1,000,000</b>	<b>1,366,625</b>	<b>337,159</b>	<b>136,375</b>	<b>372,203</b>	<b>316,453</b>	-	<b>2,400,605</b>	<b>5,929,420</b>
Net deficit attributable to members of the entity	-	-	-	-	-	-	-	349,539	349,539
Other comprehensive income (net of tax)	-	-	-	-	-	-	-	-	-
Total comprehensive income attributable to the members	-	-	-	-	-	-	-	<b>349,539</b>	<b>349,539</b>
Transfers to and from reserves									
- Fighting Fund	-	60	-	-	-	-	-	(60)	-
- Stability Reserve	-	-	-	-	-	-	-	-	-
- Equity Foundation Reserve	-	-	15,285	-	-	-	-	(15,285)	-
- Special Leave Reserve	-	-	-	-	-	-	-	-	-
- SOMA Reserve	-	-	-	67,303	-	-	-	(67,303)	-
- Walkley Foundation Reserve	-	-	-	-	-	-	-	-	-
- Campaign Reserve	-	-	-	-	-	-	-	-	-
<b>Balance at 30 June 15</b>	<b>1,000,000</b>	<b>1,366,685</b>	<b>352,444</b>	<b>203,678</b>	<b>372,203</b>	<b>316,453</b>	-	<b>2,667,496</b>	<b>6,278,959</b>
<b>Supported by separate bank account</b>	<b>1,031,710</b>	<b>890,089</b>	<b>166,459</b>	-	-	-	-	-	-

**Consolidated Statement of Cash Flows for the year ended 30 June 2016**

	Note	2016 \$	2015 \$
<b>Cash flows from operating activities:</b>			
Receipts from members and sponsors (inclusive of GST)		12,947,099	12,263,832
Payments to suppliers and employees (inclusive of GST)		(11,875,553)	(11,954,177)
Interest received		222,747	301,840
Finance costs		(41,705)	(44,855)
<b>Net cash provided by operating activities</b>	15	<b>1,252,588</b>	<b>566,640</b>
<b>Cash flows from investing activities:</b>			
Acquisition of property, equipment and vehicles	9	(599,382)	(29,239)
Acquisition of intangibles	10	(26,280)	(46,935)
Amounts paid for term deposits		-	(316,000)
<b>Net cash used in investing activities</b>		<b>(625,662)</b>	<b>(392,174)</b>
<b>Cash flows from financing activities:</b>			
Repayment of borrowings		(36,353)	(27,469)
Increase in borrowings		550,000	-
<b>Net cash used in financing activities</b>		<b>513,647</b>	<b>(27,469)</b>
<b>Net (decrease) / increase in cash held</b>		<b>1,140,573</b>	<b>146,997</b>
Cash and cash equivalents at beginning of year		8,711,607	8,564,610
<b>Cash and cash equivalents at end of financial year</b>	5	<b>9,852,180</b>	<b>8,711,607</b>

The above consolidated financial statements should be read in conjunction with the accompanying notes



# Notes to the Financial Report for the year ended 30 June 2016

## Note 1: Summary of significant accounting policies

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

### Basis of preparation

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

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

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

### Comparative amounts

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

### Adoption of new and revised accounting standards

MEAA has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of MEAA.

### Accounting standards and interpretations issued but not yet effective

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the consolidated entity for the annual reporting period ended 30 June 2016. The consolidated entity's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the consolidated entity, are set out below:

#### AASB 9 Financial Instruments

This standard is applicable to annual reporting periods beginning on or after 1 January 2018. AASB 9 introduces new classification and measurement models for financial assets. A financial asset shall be measured at amortised cost, if it is held within a business model whose objective is to hold assets in order to collect contractual cash flows, which arise on specified dates and solely principal and interest. All other financial instrument assets are to be classified and measured at fair value through profit or loss unless the entity makes an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for-trading) in other comprehensive income ('OCI'). For financial liabilities, the standard requires the portion of the change in fair value that relates to the entity's own credit risk to be presented in OCI. New impairment requirements will use an 'expected credit loss' ('ECL') model to recognise an allowance. MEAA will adopt this standard from 1 July 2018 but the impact of its adoption is yet to be assessed.

### Accounting Policies

#### (a) Basis of consolidation

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

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

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

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

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

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

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

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

#### (b) Property, equipment and vehicles

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

##### Land and buildings

Freehold land and buildings are measured at cost or fair value less, where applicable, any accumulated depreciation and impairment losses. It is the policy of the MEAA Board to obtain a valuation every 3-5 years.

##### Equipment and motor vehicles

These are measured on the cost basis less depreciation and impairment losses. The carrying value is reviewed annually by the MEAA Board to ensure it is not in excess of the recoverable amount from these assets.

The recoverable amount is assessed on the basis of the depreciated replacement cost of the asset or net cash flows that will be received from the assets' subsequent disposal.

##### Depreciation

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

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

Buildings	2.5%
Equipment and motor vehicles	10-50%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. Each asset class's carrying amount is written down immediately to its recoverable amount if the class's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

#### (c) Impairment of assets

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

Where the future economic benefits of the asset are not primarily

dependent upon the asset's ability to generate net cash inflows and when MEAA would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

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

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

**(d) Capitation fees and levies**

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

**(e) Financial instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when MEAA becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that MEAA commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through profit or loss in which case transaction costs are expensed to profit or loss immediately.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as: (i) the amount at which the financial asset or financial liability is measured at initial recognition; (ii) less principal repayments; (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and (iv) less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period, which will be classified as non-current assets.

**Available for sale financial assets**

These include any financial assets not included in the above categories. They are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to the Statement of Comprehensive Income.

They are included in non-current assets, except for those which are expected to be disposed of within 12 months after the end of the reporting period, which will be classified as current assets. Changes to fair value are taken directly to the Statement of Comprehensive Income.

**Financial liabilities**

Non derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

**Fair value**

This is determined based on current bid prices for all quoted

investments. Valuation techniques are applied to determine fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

**Impairment**

At each reporting date, MEAA assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available for sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(f) Cash and cash equivalents**

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

**(g) Employee benefits**

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

**Long service leave**

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

**(h) Provisions**

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

**(i) Revenue**

This is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances, rebates and amounts collected on behalf of third parties. Grant revenue is recognised in the statement of comprehensive income when it is expended. When there are conditions attached to grant revenue relating to the use of those grants for specific purposes it is recognised in the statement of financial position as a liability until such conditions are met or services provided.

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

**Note 1: Summary of significant accounting policies (cont)**

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

Interest revenue is recognised when received. Dividend revenue is recognised when the right to receive a dividend has been established. All revenue is stated net of the amount of goods and services tax (GST).

**(j) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office or the New Zealand Inland Revenue. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST. Cash flows are presented in the statement of cashflows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(k) Income Tax**

MEAA is an income tax exempt entity under section 50 1 of the *Income Tax Assessment Act 1997*.

**(l) Trade and other payables**

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

**(m) Borrowings**

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

**(n) Foreign Currency Transactions and Balances**

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

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

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

**(o) Leases**

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement and requires an assessment

of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset.

A distinction is made between finance leases, which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of leased assets, and operating leases, under which the lessor effectively retains substantially all such risks and benefits.

Finance leases are capitalised. A lease asset and liability are established at the fair value of the leased assets, or if lower, the present value of minimum lease payments. Lease payments are allocated between the principal component of the lease liability and the finance costs, so as to achieve a constant rate of interest on the remaining balance of the liability.

Leased assets acquired under a finance lease are depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the company will obtain ownership at the end of the lease term.

Operating lease payments, net of any incentives received from the lessor, are charged to profit or loss on a straight-line basis over the term of the lease.

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

**(p) Intangible assets**

Intangible assets acquired separately than through business combination are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

**Software costs**

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

**Website costs**

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

**(q) Critical accounting estimates and judgments**

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

**Key estimates – Impairment**

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

**Employee benefits provision**

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

### Estimation of useful lives of assets

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

### (r) Fair value measurement

MEAA measures financial instruments, such as, financial asset as at fair value through the profit and loss and available for sale financial assets at fair value at each balance sheet date. Also, fair values of financial instruments measured at amortised cost are disclosed in Note 18.

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

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

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

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

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

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

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

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

### (s) Going concern

No going concern financial support was received or given by MEAA to or from another reporting unit during the year ended 30 June 2016.

## NOTE 2: Revenue

	2016 \$	2015 \$
Operating activities		
- Subscriptions and fees	7,801,695	7,865,830
- Grants, sponsorships and events income	2,284,072	2,343,335
- Interest from financial institutions	228,469	301,840
- Rental income	178,828	170,461
- Capitation fees	-	-
- Levies	789,065	791,091
- Sundry income	580,362	698,436
- Grants and / or donations	48,766	-
<b>Total Revenue</b>	<b>11,911,257</b>	<b>12,170,993</b>

MEAA was not in receipt of any financial support from another reporting unit of the organisation during the year (2015: \$Nil).

### (a) Levies

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

	2016 \$	2015 \$
Debt reduction levy	315,614	316,442
Campaign levy	473,451	474,649
<b>Total Levies</b>	<b>789,065</b>	<b>791,091</b>

**NOTE 3: Surplus before income tax**

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

	2016 \$	2015 \$
Finance costs- financial institutions	41,705	44,855
Legal fees (other legal costs)	42,746	121,292
Legal fees (litigation)	13,748	-
Donations paid – \$1,000 or less	724	600
Donations paid – above \$1,000	-	6,645
Grants paid - \$1,000 or less	-	-
Grants paid - above \$1,000	-	-
Honoraria	22,483	44,896
Audit fees	48,000	47,000
Other services provided by auditors (Equity Trust quarterly residuals audit, FBT review)	26,320	25,320
Consideration to employers for payroll deductions	3,663	3,180
Capitation fees	-	-
Compulsory levies	14,184	14,873
Fees/allowances – meetings and conferences	-	-
Conference and meeting expenses	224,806	94,012
Penalties - via RO Act or RO Regulations	-	-
Rental expense on operating leases	178,392	171,545

**Depreciation and amortisation:**

	2016 \$	2015 \$
Depreciation of property, equipment and vehicles	190,931	183,109
Amortisation of intangibles	106,076	95,430
<b>Total depreciation and amortisation</b>	<b>297,007</b>	<b>278,539</b>

**Employee benefits to Office Holders**

	2016 \$	2015 \$
Salaries	-	163,642
Annual leave	-	10,639
Long service leave	-	-
Redundancies	-	587,560
Superannuation	-	77,369
Other employee costs	-	(405,074)
<b>Total Employee Benefits to Office Holders</b>	<b>-</b>	<b>434,137</b>

**Employee benefits to Staff other than Office Holders**

	2016 \$	2015 \$
Salaries	5,041,111	4,713,661
Annual leave	577,631	422,141
Long service leave	8,877	32,620
Redundancies	172,475	375,613
Superannuation	782,693	675,996
Other employee costs	711,773	675,626
<b>Total Employee Benefits to Staff other than Office Holders</b>	<b>7,294,560</b>	<b>6,895,657</b>

**(a) Levies**

The levies disclosed in total above were in respect to monies paid to the following benevolent funds:

	2016 \$	2015 \$
ACT journalist benevolent fund	3,759	4,120
SA journalist benevolent fund	1,410	1,535
WA journalist benevolent fund	8,245	8,668
WA entertainment, crew and sport benevolent fund	770	550
<b>Total Levies</b>	<b>14,184</b>	<b>14,873</b>

**NOTE 3: Surplus or deficit from ordinary activities (continued)**
**(b) Affiliation fees**

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

Affiliation	Which Members	2016 \$	2015 \$
<b>National</b>			
ACTU	All sections (except Media)	60,646	46,935
NZ Council of Trade Unions	All members in New Zealand	4,133	3,942
<b>State and Territories</b>			
Unions NSW	All sections in NSW (except Media)	24,117	23,738
South Coast Labour Council		494	487
Victorian Trades Hall Council	All sections in Victoria	29,540	40,309
Gippsland Trades & Labour Council		145	114
Ballarat Trades Hall		321	158
Australian Film Institute		-	130
Queensland Council of Unions	All sections in QLD (except Media)	4,340	4,284
South Australia United Trades and Labour Council	All sections in SA (except Media)	3,016	2,979
Western Australia Trades and Labour Council	All sections in WA (except Media)	3,058	4,363
Unions ACT	All sections	1,897	2,036
Unions Tasmania	All sections in TAS (except Media)	1,627	564
<b>Trade union centres - Other</b>			
APHEDA		1,091	1,927
Australia Asia Work Links Inc		-	182
<b>Australian Labor Party</b>			
Australian Labor Party (NSW)	All sections in NSW (except Media)	16,344	16,367
Australian Labor Party (SA)	All sections in SA (except Media)	1,067	2,195
<b>International</b>			
International Federation Of Actors	Equity	26,494	24,760
International Federation of Journalists	Media	40,224	43,241
International Federation of Musicians	SOMA and freelance musicians	4,765	4,221
International News Safety Institute		-	-
International Freedom of Expression Exchange (IFEX)		4,366	1,134
Union Network International - MEI	Entertainment Crew & Sport	13,886	15,949
<b>Professional and Policy</b>			
Australian Copyright Council		2,545	2,000
Australian Press Council		105,903	103,320
Chamber of Arts and Culture WA		350	350
National Press Club		-	136
Australian Athletes Association		12,500	14,865
<b>Membership Services</b>			
Community, Sporting & Workers		-	-
Professionals Australia - Member Advantage program		32,609	33,829
Shop Rite Enterprises		110	-
The Union Shopper Inc.		-	3,324
<b>Total</b>		<b>395,588</b>	<b>397,839</b>

**NOTE 4: Key management personnel compensation**
**(a) Key Management Personnel**

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

Key Management Personnel	Position
██████████	Chief Executive Officer

**(b) Key Management Personnel Compensation**

Position	Salary \$	Superannuation \$	Termination benefits \$	Total \$
██████████ Chief Executive Officer	169,791	17,828	-	187,619
<b>Total 2016</b>	<b>169,791</b>	<b>17,828</b>	<b>-</b>	<b>187,619</b>
<b>Total 2015</b>	<b>181,371</b>	<b>19,044</b>	<b>333,244</b>	<b>533,659</b>

In 2015, the total of \$533,659 included an amount of \$471,261 in relation to remuneration paid to the Federal Secretary up to 22nd April 2015.

**NOTE 4: Key management personnel compensation (cont.)**
**MEAA Board**

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

Name	Position
Simon Collins	Federal President
Stuart Washington	Federal President (Media)
David Turnbull	Federal President (ECS)
Cameron Brook	Federal President (Musicians)
Chloe Dallimore	Federal President (Actors Equity)
Gina McColl	Federal Vice-President
Michael Janda	Federal Vice-President
Nadine Garner	Federal Vice-President
Lorna Lesley	Federal Vice-President
Sue Marriott	Federal Vice-President
Marcus Strom	NSW Board Member
Genevieve Picot (Resigned on 12/9/2016)	Victoria Board Member
Jason Klarwein	Queensland Board Member
Martin Saxon	Western Australia Board Member
Shauna Black	Other Branches Board Member

Position	Honorarium \$	Number
Federal President	4,000	1
Section Presidents	2,000	4
Federal Vice-Presidents	1,300	5
Branch Presidents	1,300	4
Branch Section Presidents	700	18

The MEAA Board have elected not to receive an honorarium for the 2015/2016 financial year. Total honoraria for the MEAA Board in the year to 30 June 2016 was \$6,083 (2015: \$28,900), which was paid to the previous Federal Management Committee Members. Total honoraria for SOMA Executive were \$16,400 (2015: \$15,996).

**Board fees**

Fees paid to MEAA employees for sitting on boards or committees are remitted to MEAA. MEAA has appointed two board members that are not employed by the union and therefore these fees are not paid to MEAA.

**Other Elected Officials Compensation**

There is no compensation paid to other elected officials.

**Note 5: Cash and cash equivalents**

	2016 \$	2015 \$
Cash on hand	4,674	4,701
Cash at bank	4,086,300	3,315,869
Term Deposits (Money held in trust note 21)	3,300,000	3,300,000
Term Deposits (MEAA)	808,284	1,102,403
Cash held in trust (note 21)	1,652,922	988,634
<b>Total cash and cash equivalents</b>	<b>9,852,180</b>	<b>8,711,607</b>

**Note 6: Trade and other receivables**

	2016 \$	2015 \$
CURRENT		
Membership debtors	37,527	60,732
Other receivables	638,155	799,450
<b>Total trade and other receivables</b>	<b>675,682</b>	<b>860,182</b>

No receivables with another reporting unit were present as at 30 June 2016 (2015: \$Nil)

**Note 7: Other assets**

	2016 \$	2015 \$
CURRENT		
Prepayments	333,075	202,438
Deposits refundable	3,541	3,541
<b>Total other assets</b>	<b>336,616</b>	<b>205,979</b>

**Note 8: Financial assets**

Available for sale Financial Assets comprise:

	2016 \$	2015 \$
Listed investments		
-shares at fair value	1,037	1,037
-shares in listed trusts – at fair value	18,893	19,335
<b>Total available for sale financial assets</b>	<b>19,930</b>	<b>20,372</b>

**Note 9: Property, equipment and vehicles**

		2016 \$	2015 \$
<b>LAND AND BUILDINGS</b>			
<b>Sydney</b>	At cost	5,481,267	4,973,062
	Less accumulated depreciation	(2,363,142)	(2,247,581)
		<b>3,118,125</b>	<b>2,725,481</b>
<b>Brisbane</b>	At cost	139,340	139,340
	Less accumulated depreciation	(50,201)	(36,267)
		<b>89,139</b>	<b>103,073</b>
<b>Adelaide</b>	At cost	204,628	204,628
	Less accumulated depreciation	(112,722)	(107,606)
		<b>91,906</b>	<b>97,022</b>
<b>Melbourne</b>	At cost	1,695,936	1,695,936
	Less accumulated depreciation	(398,177)	(355,778)
		<b>1,297,759</b>	<b>1,340,158</b>
<b>EQUIPMENT AND VEHICLES</b>			
	At cost	1,605,840	1,525,632
	Less accumulated depreciation	(1,499,709)	(1,496,757)
		<b>106,131</b>	<b>28,875</b>
<b>Total property, equipment and vehicles</b>		<b>4,703,060</b>	<b>4,294,609</b>

**(b) Valuations of land and buildings**

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

The latest valuation of the Sydney property was performed by Wayne Wotton FAPI on 1 August 2013, when the property was valued at \$3,985,000. The committee therefore believe the carrying value of the land and buildings is less than the fair value less cost to sell at 30 June 2016, and as such no impairment is deemed necessary.

The freehold land and building in Melbourne was independently valued on 15 April 2011 by CB Richard Ellis, when the property was valued at \$1,800,000. The valuation was based on vacant possession "as is". The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current demand for land and buildings in the area and recent sales data for similar properties.

The freehold land and building in Adelaide was independently valued on 30 June 2011 by CB Richard Ellis, when the property was valued at \$285,000. The valuation was based on vacant possession "as is". The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current demand for land and buildings in the area and recent sales data for similar properties.

**(c) Non current assets pledged as security**

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

**(a) Movements in Carrying Amounts**

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

	Land and buildings				Equipment and Motor Vehicle \$	Total \$
	Sydney \$	Brisbane \$	Adelaide \$	Melbourne \$		
Carrying amount at the beginning of the year	2,725,481	103,073	97,022	1,340,158	28,875	4,294,609
Additions	508,204	-	-	-	91,178	599,382
Depreciation expense	(115,560)	(13,934)	(5,116)	(42,399)	(13,922)	(190,931)
<b>Carrying amount at the end of year</b>	<b>3,118,125</b>	<b>89,139</b>	<b>91,906</b>	<b>1,297,759</b>	<b>106,131</b>	<b>4,703,060</b>

**NOTE 10: Intangibles**

	2016 \$	2015 \$
<b>Software</b>		
At cost	94,467	92,177
Less accumulated amortisation	(31,065)	(23,930)
	63,402	68,187
<b>Website</b>		
At cost	273,965	250,035
Less accumulated amortisation	(191,751)	(92,810)
	82,214	157,225
<b>Total Intangibles</b>	<b>145,616</b>	<b>225,412</b>

**Reconciliations**

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

2016	Software \$	Website \$	Total \$
Balance at the beginning of year	68,187	157,225	225,412
Additions	26,280	-	26,280
Disposals	-	-	-
Amortisation expense	(31,065)	(75,011)	(106,076)
<b>Carrying amount at the end of year</b>	<b>63,402</b>	<b>82,214</b>	<b>145,616</b>

**NOTE 11: Trade and other payables**
**CURRENT**

	2016 \$	2015 \$
<b>Unsecured liabilities</b>		
Trade payables	5,194,222	4,536,905
Goods and services tax payable	201,793	237,344
Creditors and accruals	304,582	438,464
<b>Total unsecured liabilities</b>	<b>5,700,597</b>	<b>5,212,713</b>

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

	2016 \$	2015 \$
Legal fees (other legal costs)	3,262	24,699
Legal fees (litigation)	-	-
Consideration to employers for payroll deductions	-	-
Employee benefits to Office holders and staff	-	-
Employee benefits to Office holders and staff	207	1,208
<b>Total</b>	<b>3,469</b>	<b>25,907</b>

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

No payables with another reporting unit were present as at 30 June 2016 (2015: \$Nil).



**NOTE 12: Borrowings**

	2016 \$	2015 \$
<b>CURRENT</b>		
<b>Secured liabilities</b>		
Bank loans	62,213	28,091
<b>NON-CURRENT</b>		
<b>Secured liabilities</b>		
Bank loans	1,008,211	528,686

**(a) Bank loans**

The bank loan facility from prior year was refinanced on the 23rd of March 2016. The new bank loan is a fixed term loan for 13 years at variable interest rate.

**(b) Assets pledged as security**

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

**NOTE 13: Provisions**

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

	2016 \$	2015 \$
<b>Employee Provisions - Office Holders:</b>		
Annual Leave	-	-
Long Service Leave	-	-
Separation and Redundancies	-	-
Other Provisions	-	-
<b>Subtotal Employee Provisions - Office Holders</b>	-	-

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

<b>Employee Provisions - Staff:</b>		
Annual Leave	631,060	672,670
Long Service Leave	589,980	504,750
Separation and Redundancies	-	-
Other Provisions	(404)	(5,442)
<b>Subtotal Employee Provisions - Staff</b>	<b>1,220,636</b>	<b>1,171,978</b>
<b>Total Employee Provisions</b>	<b>1,220,636</b>	<b>1,171,978</b>
<b>Current</b>	<b>1,121,746</b>	<b>1,071,968</b>
<b>Non-Current</b>	<b>98,890</b>	<b>100,010</b>
<b>Total Employee Provisions</b>	<b>1,220,636</b>	<b>1,171,978</b>

**Amounts not expected to be settled within the next 12 months**

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

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

	2016 \$	2015 \$
Employee benefits obligation expected to be settled after 12 months	98,890	142,531

	2016 \$	2015 \$
Total Employee Provisions	1,220,636	1,171,978
Other Provisions	-	-
<b>Total Provisions</b>	<b>1,220,636</b>	<b>1,171,978</b>

**Note 14: Other liabilities**

	2016 \$	2015 \$
<b>CURRENT</b>		
Deferred membership income	-	-
Deferred other income	1,254,022	1,189,025
Media Safety and Solidarity Fund	136,576	224,709
Other current liabilities	-	-
<b>Total other liabilities</b>	<b>1,390,598</b>	<b>1,413,734</b>

**(a) Media Safety and Solidarity Fund**

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

	2016 \$	2015 \$
Balance as at 1 July	224,709	363,015
Funds raised during the year	48,505	83,249
Payments made during the year	(136,638)	(221,555)
<b>Balance as at 30 June</b>	<b>136,576</b>	<b>224,709</b>

These funds are invested in a separate bank account.

**Note 15: Cash flow information**

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

	2016 \$	2015 \$
<b>Net surplus for the year after income tax expense</b>	<b>393,592</b>	<b>349,539</b>
<b>Non cash flows in profit from ordinary activities:</b>		
Depreciation and amortisation	297,007	278,539
Increase/(decrease) in fair value of available-for-sale financial assets	442	(690)
<b>Changes in assets and liabilities</b>		
Increase in trade and other receivables	63,963	395,369
Increase in trade and other payables	448,926	199,342
Increase/(decrease) in provisions	48,658	(655,459)
<b>Net Cash provided by operating activities</b>	<b>1,252,588</b>	<b>566,640</b>

There were no cash flows to or from other reporting units and/or controlled entities during the year to 30 June 2016 (2015: \$Nil).

## Note 16: Reserves

### (a) Stability Reserve

The Stability Reserve was set up to advance the working capital of MEAA and has been invested in bank accounts.

### (b) Equity Foundation Reserve

The Equity Foundation Reserve has been set up to advance the interests of the Equity Foundation.

### (c) Symphony Orchestra Musicians' Association (SOMA) Reserve

The SOMA Reserve has been set up to advance the interests of orchestral musicians.

### (d) Walkley Foundation Reserve

The Walkley Awards Reserve has been set up to advance the interests of the Walkley Foundation Limited.

### (e) Campaign Reserve

The Campaign Reserve has been set up to advance the interests of the members.

### (f) Fighting Fund Reserve

The Fighting Fund Reserve was set up to assist members undertaking action in support of MEAA objectives or other related activities in support of MEAA objectives.

### (g) Women in Media Reserve

The Women in Media Reserve was set up to advance the interests of Women in Media.

	2016 \$	2015 \$
<b>Analysis of transfer to Fighting Fund Reserve</b>		
Fighting Fund donations paid during the year	(320)	-
Fighting Fund donations received during the year	26,514	60
<b>Net transfer to reserve</b>	<b>26,194</b>	<b>60</b>

## Note 17: Capital and leasing commitments

### (a) Operating Lease Commitments – as lessee

Future minimum rentals payable under non-cancellable operating leases as at 30 June 16 are as follows:

	2016 \$	2015 \$
<b>Payable - minimum lease payments</b>		
- not later than 12 months	184,487	183,484
- between 12 months and 5 years	198,415	181,587
<b>Total operating lease commitments – as lessee</b>	<b>382,902</b>	<b>365,071</b>

### (b) Operating Lease Commitments – as lessor

Leases are for property rental in Sydney and Melbourne, a mix between a month to month basis and a fixed term with no provision for any fixed increases. Future minimum rentals receivable under non-cancellable operating leases as at 30 June 16 are as follows:

	2016 \$	2015 \$
<b>Receivable - minimum lease payments</b>		
- not later than 12 months	62,094	52,302
- between 12 months and 5 years	53,424	42,000
<b>Total operating lease commitments – as lessee</b>	<b>115,518</b>	<b>94,302</b>

### (c) Capital Expenditure Commitments

There are no material capital expenditure commitments as at 30 June 2016 (2015: nil).

## Note 18: Financial risk management

	Note	2016 \$	2015 \$
<b>Financial assets</b>			
Cash at bank and on hand	5	4,090,974	3,320,570
Cash held in trust	5	1,652,922	988,634
Term deposits (MEAA)	5	808,284	1,102,403
Term Deposits (Equity Trust)	5	3,300,000	3,300,000
Term Deposit (Walkley Foundation)		321,722	316,000
Loans and receivables	6	675,682	860,182
Available-for-sale financial assets	8	19,930	20,372
<b>Total financial assets</b>		<b>10,869,514</b>	<b>9,908,161</b>
<b>Financial liabilities at amortised cost:</b>			
Trade and other payables	11	5,194,222	4,536,905
Borrowings	12	1,070,424	556,777
<b>Total financial liabilities</b>		<b>6,264,646</b>	<b>5,093,682</b>

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

MEAA's financial instruments consist of cash and cash equivalents, trade and other receivables, available-for-sale financial assets and trade and other payables and borrowings.

MEAA does not have any derivative financial instruments at 30 June 2016.

### i) Market risk

MEAA is exposed to equity securities price risk. This arises from investments held by MEAA and classified on the statement of financial position as available-for-sale financial assets.

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

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

The value of available-for-sale investments held at 30 June 2016 totals \$19,930 (2015: \$20,372) – refer to note 8.

### ii) Credit risk

Credit risk is the risk that the other party to a financial instrument will fail to discharge their obligation, resulting in MEAA incurring a financial loss. Credit risk arises from cash and cash equivalents (e.g. deposits held with banks and financial institutions) and trade and other receivables. The credit risk on financial assets of MEAA which have been recognised in the statement of financial position are generally the carrying amount of trade and other receivables, net of any provision for impairment. There is no concentration of credit risk with respect to current and non-current receivables as MEAA has a large number of sponsorship and membership receivables which spreads the potential risk of impairment. To mitigate the credit risk associated with balances of cash and cash equivalents held with banks and financial institutions, the MEAA Board have established a policy that these can only be held with AAA rated entities.

The value of trade and other receivables at 30 June 2016 totals \$675,682 (2015: \$860,182) – refer to note 6. The value of cash and cash equivalents at 30 June 2016 totals \$9,852,180 (2015: \$8,711,607) – refer to note 5.

### iii) Foreign currency risk

MEAA is exposed to foreign currency risk arising from cash or cash equivalents held in foreign currency. The value of the foreign currency balances held at 30 June 2016 totals \$99,533 (2015: \$144,683). To manage the foreign exchange risk we avoid holding excess amounts of foreign currency.

## Note 18: Financial risk management (continued)

### Sensitivity analysis to foreign currency rates

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

	2016 \$	2015 \$
<b>Change in surplus:</b>		
Strengthening/weakening in Australian Dollar by 5%	500	710
<b>Change in equity:</b>		
Strengthening/weakening in Australian Dollar by 5%	500	710

### iv) Interest rate risk

MEAA is exposed to interest rate risk. This arises from cash and deposits held with financial institutions. The value of cash and cash equivalents at 30 June 2016 totals \$9,852,180 (2015: \$8,711,607). MEAA also has term deposits of \$4,430,005 (2015: \$4,718,403). Finally, MEAA also has bank borrowings of \$1,070,424 (2015: \$556,777).

### Sensitivity analysis to interest rates

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

	2016 \$	2015 \$
<b>Change in surplus:</b>		
Strengthening/weakening in Australian Dollar by 5%	5,744	4,423
<b>Change in equity:</b>		
Strengthening/weakening in Australian Dollar by 5%	5,744	4,423

### v) Liquidity risk

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

MEAA manages liquidity risk by maintaining adequate cash reserves and available borrowing facilities by continuously monitoring actual and forecast cash flows and matching the maturity profiles of financial assets and liabilities.

The following financing facilities were available to the group at the end of the reporting period:

Bank loans	2016 \$	2015 \$
<b>Total facilities:</b>		
Used at the end of the reporting period	1,070,424	556,777
Unused at the end of the reporting period	-	-
<b>Total</b>	<b>1,070,424</b>	<b>556,777</b>

The bank loan facility from prior year was refinanced on the 23 March 2016. The new bank loan is a fixed term loan for 13 years at variable interest rate.

### Remaining contractual maturities

MEAA's remaining contractual maturities for its financial instrument assets and liabilities are all classified as 1 year or less.

## Note 19: Fair value measurement

### Fair value hierarchy

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

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

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

Level 3: Unobservable inputs for the asset or liability

Consolidated - 2016	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
<b>Assets</b>				
Ordinary shares available-for-sale	19,930	-	-	19,930
<b>Total assets</b>	<b>19,930</b>			<b>19,930</b>

Consolidated - 2015	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
<b>Assets</b>				
Ordinary shares available-for-sale	20,372	-	-	20,372
<b>Total assets</b>	<b>20,372</b>			<b>20,372</b>

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

There were no transfers between levels during the financial year.

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

## Note 20: Section 272 Fair Work (Registered Organisations) Act 2009

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

Information to be provided to members or the General Manager (refer s.272 RO Act):

- (1) A member of a reporting unit, or the General Manager (refer s.272 RO Act), may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

### Note 21: Monies held in trust

At year end MEAA was holding in Equity Trust an amount of \$4,952,922 (2015: \$4,288,634). This amount and the corresponding liability are reflected in the Statement of Financial Position of MEAA. The monies received on behalf of the performers are held in Trust prior to the quarterly distribution.

#### Residuals

The Equity Trust is responsible for distributing residual fees (residuals), which are fees paid by distributors to the performers concerned. They are sometimes referred to as "royalties", "repeats" or "second usage fees". These fees are negotiated by MEAA and paid to qualifying performers who work on film or TV productions, after the initial use or exploitation of these productions.

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

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

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

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

#### Superannuation contributions

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

	2016 \$	No. of Performers	2015 \$	No. of performers
<b>Total owed to cast members at 1 July</b>	<b>4,228,729</b>		<b>3,787,234</b>	
<b>Monies received in the year</b>				
Residuals, claims and super received	7,559,188	7,541	11,052,521	9,173
<b>Monies paid in the year</b>				
Residuals, claims and super paid to performers	(6,101,777)	5,630	(9,300,366)	5,464
<b>Payments made on behalf of performers to MEAA:</b>				
- Residual Fees deducted from residuals on behalf of members of which \$233,400 was paid including GST of \$21,218 to MEAA as Member Income (2015 \$366,994 which includes GST of \$33,363)	(233,568)		(369,052)	
- Outstanding union subscriptions deducted from residuals on behalf of members and paid to MEAA as member income (current)	(192,821)		(215,198)	
- Outstanding union subscriptions deducted from residuals on behalf of members and paid to the MEAA as member income (non-current)	(2,295)		(3,584)	
- Administration fees deducted from residuals on behalf of non-members of which \$275,105 including GST of \$25,010 to MEAA Equity Trust (2015 \$428,670 including GST of \$38,973)	(275,274)		(429,717)	
<b>Amounts paid to MEAA Equity Trust:</b>				
- Interest Members Equity-Term Deposit not paid	(18,444)		(22,784)	
- Interest Members Equity June 2016 paid	22,784		29,675	
- Portion of amounts not able to be distributed within six years transferred to MEAA Equity Foundation for the interests of performers (\$50,000 allocated for 2015/2016 & \$50,000 as prepaid reserves)	(100,000)		(300,000)	
<b>Total owed to cast members at 30 June</b>	<b>4,886,522</b>		<b>4,228,729</b>	
The total owed to cast members at 30 June 16 includes undistributable amounts that are over six years old	1,474,732		1,267,103	
<b>Interest received on recovered monies</b>				
- Interest received on Equity Trust bank accounts, of which \$122,542 (2015: \$181,332) was transferred to MEAA Equity Trust	120,062		184,518	
<b>Costs of administration (these have been accounted for in MEAA operations)</b>	-		-	

### Note 22: Walkley Foundation

On 15 July 2013 the Walkley Foundation was incorporated as a not-for-profit company limited by guarantee. The Walkley Foundation is managed by the Walkley Trustees which consists of the Chair of the Walkley Advisory Board, President of the Media section of MEAA, two Vice-Presidents of the Media Section of MEAA and up to two further directors.

The directors are Media President Stuart Washington, Gina McColl, Laurie Oakes, Quentin Dempster, Michael Janda and Kate McClymont.

Assets, liabilities and reserves of the Walkley Foundation are:

	2016 \$	2015 \$
<b>Current assets</b>		
Cash and cash equivalents	1,202,115	274,450
Trade and other receivables	842,171	1,448,494
Term Deposits	321,722	316,000
Prepayments	59,078	18,296
<b>Total current assets</b>	<b>2,425,086</b>	<b>2,057,240</b>
<b>Non-current assets</b>		
Intangible assets	-	725
Property, plant and equipment	13,610	26,165
<b>Total non-current assets</b>	<b>13,610</b>	<b>26,890</b>
<b>Total assets</b>	<b>2,438,696</b>	<b>2,084,130</b>
<b>Current liabilities</b>		
Trade and other payables	156,271	194,605
Deferred revenue	1,051,418	897,020
Provisions	293,073	261,914
<b>Total current liabilities</b>	<b>1,500,762</b>	<b>1,353,539</b>
<b>Non-current liabilities</b>		
Provisions	2,060	23,190
<b>Total non-current liabilities</b>	<b>2,060</b>	<b>23,190</b>
<b>Total Liabilities</b>	<b>1,502,822</b>	<b>1,376,729</b>
<b>Net Assets</b>	<b>935,874</b>	<b>707,401</b>
<b>Equity</b>		
Reserves	372,203	372,203
Retained surplus	563,671	335,198
<b>Total Equity</b>	<b>935,874</b>	<b>707,401</b>

The result for the year to 30 June 2016 in respect of the Walkley Foundation was a surplus of \$228,473. (2015: \$253,327)

Included in the balance of Trade and Other Receivables above is the net balance of loans between MEAA and Walkley Foundation of \$381,091 (2015: \$868,520). A component of this balance is the Walkley Awards Reserve of \$372,203, which arose prior to the incorporation of Walkley Foundation Limited and was transferred to Walkley Foundation Limited upon incorporation. The final allocation of the Walkley Awards Reserve is under consideration and is yet to be finalised.

### Walkley Foundation Key Management Personnel Compensation

As the Walkley Foundation has been set up as a separate entity and a subsidiary, the Walkley Foundation is considered to be a related party and all intercompany transactions would have been eliminated upon consolidation. The remuneration of the Walkley Foundation CEO have been disclosed below.

Name	Position	Salary \$	Super- annuation \$	Termination benefits \$	Total \$
J Park	Walkley CEO	██████	██████	██████	██████
<b>Total 2016</b>		██████	██████	██████	██████

In 2015-2016 the Walkley Foundation CEO annual salary compensation was \$██████ including superannuation, the difference between the annual salary compensation and remuneration being for a period of external study.

Note that this amount also includes \$6470 that was paid by the IFJ-AP to the Walkley Foundation for J Park's services.

### Note 23: Events After the Reporting Date

Subsequent to the year end a bonus of \$34,255 was approved and paid by the Walkley Foundation.

Other than the foregoing, no matters or circumstances have arisen since the end of the financial year which have significantly affected or may significantly affect the operations of MEAA, the results of those operations, or the state of affairs of MEAA in future financial years.

The financial statements were authorised for issue on 28 November 2016 by the MEAA Board.

### Note 24: Related Party Transactions

In accordance with AASB 124 there are no other related party transactions as at the 30th of June 2016 (2015: nil).

### Note 25: Contingent Liabilities And Contingent Assets

There are no contingent liabilities or contingent assets as at 30 June 2016 (2015: nil).

### Note 26: Company Details

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

### Note 27: Business Combinations

No assets or liabilities were acquired due to amalgamation or restructure during the year (2015: nil) or as part of a business combination (2015: nil).

## FEDERAL PRESIDENT'S CERTIFICATE

Certificate for the period ended 30 June 2016

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

- that the documents lodged herewith are copies of the full report for the Media, Entertainment & Arts Alliance for the period ended 30 June 2016 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the MEAA on 28 November 2016; and
- that the full report was presented to a meeting of the MEAA Board on 28 November 2016 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.



Federal President: Simon Collins  
Dated this the 28th day of November 2016

s.268 Fair Work (Registered Organisations) Act 2009



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## INDEPENDENT AUDITOR'S REPORT

To the members of the Media, Entertainment & Arts Alliance

### Report on the Financial Report

We have audited the accompanying financial report of the Media, Entertainment & Arts Alliance, which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Federal President's declaration.

### Federal President's Responsibility for the Financial Report

The Federal President is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Fair Work (Registered Organisation) Act 2009* and is appropriate to meet the needs of the members.

The Federal President's responsibility also includes such internal control as the Federal President determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation of the financial report that gives a true and fair view 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 company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

### Independence

BDO East Coast Partnership ABN 83 236 985 726 is a member of a national association of independent entities which are all members of BDO (Australia) Ltd ABN 77 050 110 275, an Australian company limited by guarantee.

In conducting our audit, we have complied with the independence requirements of the *Fair Work (Registered Organisations) Act 2009*. We confirm that the independence declaration required, which has been given to the Federal President of the Media, Entertainment & Arts Alliance, would be in the same terms if given to the Media, Entertainment & Arts Alliance Board members as at the time of this auditor's report.

BDO East Coast Partnership ABN 83 236 985 726 is a member of a national association of independent entities which are all members of BDO (Australia) Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO East Coast Partnership and BDO (Australia) Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation other than for the acts or omissions of financial services licensees.



**Opinion**

In our opinion:

- (a) the general purpose financial report of the Media, Entertainment & Arts Alliance is in accordance with the *Fair Work (Registered Organisations) Act 2009*, including:
  - (i) presents fairly the entity’s financial position as at 30 June 2016 and of its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards to the extent described in Note 1, and the *Fair Work (Registered Organisations) Act 2009*.
- (b) management’s use of the going concern basis of accounting in the preparation of the financial report of the Media, Entertainment & Arts Alliance is appropriate.
- (c) in relation to recovery of wages activity reported in Note 21:
  - (i) the scope of the audit encompassed recovery of wages activity;
  - (ii) the financial statements and notes report properly and fairly all information required by the reporting guidelines of the General Manager, including:
    - (1) any fees charged to, or reimbursements of expenses claimed from, members and others for recovery of wages activity; and
    - (2) any donations or other contributions deducted from recovered money.

**Auditor’s qualification**

We confirm that Grant Saxon:

- (a) is an approved auditor;
- (b) is a person who is a member of The Institute of Chartered Accountants in Australia; and
- (c) holds a current Public Practice Certificate.

BDO East Coast Partnership

Grant Saxon  
 Partner  
 Sydney, 28th November 2016



**DETAILED INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2016**

	Federal \$	NSW \$	Victoria \$	Queensland \$	SA \$	WA \$	Tasmania \$	ACT \$	SOMA \$
<b>MEMBER INCOME</b>									
Equity	-	1,481,495	1,044,230	336,069	90,710	145,055	19,541	28,365	-
Media	-	1,409,075	913,941	451,896	191,824	274,938	93,810	188,021	-
Entertainment, Crew & Sport	-	598,471	479,817	131,158	73,117	59,094	10,861	10,084	-
Musicians	-	66,449	5,468	2,089	222	19,465	80	80	282,484
<b>TOTAL MEMBER INCOME</b>	-	<b>3,555,490</b>	<b>2,443,456</b>	<b>921,212</b>	<b>355,873</b>	<b>498,552</b>	<b>124,292</b>	<b>226,550</b>	<b>282,484</b>
<b>OTHER INCOME</b>	<b>(2,684)</b>	<b>48,243</b>	<b>53,969</b>	<b>138,180</b>	<b>5,765</b>	-	<b>(442)</b>	<b>11,941</b>	-
<b>NON OPERATING INCOME</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>(2,684)</b>	<b>3,603,733</b>	<b>2,497,425</b>	<b>1,059,392</b>	<b>361,638</b>	<b>498,552</b>	<b>123,850</b>	<b>238,491</b>	<b>282,484</b>
<b>COSTS</b>									
Staff	(1,075,320)	(1,395,121)	(862,497)	(281,230)	(246,443)	(175,766)	-	-	(120,471)
Site	(59,400)	(168,600)	(57,530)	(79,572)	(8,649)	(12,188)	-	-	(6,960)
Amortisation	-	-	(42,399)	(6,967)	(5,116)	-	-	-	-
Admin	(708,920)	(229,382)	(135,258)	(59,178)	(33,857)	(30,009)	(4,603)	(15,691)	(107,909)
Non operating cost	(320)	-	-	-	-	-	-	-	-
Share of overheads	1,846,644	(1,847,471)	(1,280,317)	(543,102)	(185,395)	(255,585)	(63,492)	(122,264)	(72,900)
<b>TOTAL COSTS</b>	<b>2,684</b>	<b>(3,640,574)</b>	<b>(2,378,001)</b>	<b>(970,049)</b>	<b>(479,460)</b>	<b>(473,548)</b>	<b>(68,095)</b>	<b>(137,955)</b>	<b>(308,240)</b>
Transfer to Equity Foundation									
<b>TOTAL SURPLUS/(DEFICIT)</b>	-	<b>(36,841)</b>	<b>119,424</b>	<b>89,343</b>	<b>(117,822)</b>	<b>25,004</b>	<b>55,755</b>	<b>100,536</b>	<b>(25,756)</b>
<b>TRANSFERS (TO)/ FROM RESERVES</b>									
Transfer to Equity Foundation Reserve									
Transfer to Symphony Orchestra Musicians' Association Reserve									
Transfer to Fighting Fund Reserve									
Transfer to Walkley Foundation Reserve									
Transfer to Equity Foundation Reserve									
Transfer to Women In Media Reserve									
<b>RETAINED EARNINGS</b>									





[meaa.org](http://meaa.org)



8 December 2016

Mr Simon Collins  
Federal President  
Media, Entertainment and Arts Alliance

Sent via email: [federal@alliance.org.au](mailto:federal@alliance.org.au)

Dear Mr Collins,

### **Lodgement of Financial Report - Reminder to lodge**

The Fair Work Commission's (the Commission) records disclose that the financial year of the Media, Entertainment and Arts Alliance (the reporting unit) ended on the 30 June 2016.

As you would be aware, the *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires that a reporting unit prepare a financial report in accordance with the RO Act, make it available to the members and then must lodge the financial report within 14 days after the general meeting of members, or if the rules of the reporting unit allow, the Committee of Management meeting (s.268).

The maximum period of time allowed under the RO Act for the full financial report to be presented to a general meeting of members or a committee of management meeting is six months after the expiry date of its financial year (s.253, s254, s265, s.266, s.268). The full report must be lodged with the Commission within 14 days of that meeting.

The Commission encourages your reporting unit to lodge its financial report at the earliest opportunity in order to ensure compliance with its obligations. Failure of a reporting unit to lodge its financial report is a breach of a civil penalty provision of the RO Act. This can result in the General Manager instituting an inquiry or investigation into a reporting unit's non-compliance under Chapter 11, Part 4 of the RO Act. The actions available to the General Manager following an investigation include issuing Federal Court legal proceedings for breach of a civil penalty provision. The orders available to the Federal Court include imposition of a pecuniary penalty on the organisation or individual officer, whose conduct led to the contravention, of up to \$54,000 per contravention on the organisation and up to \$10,800 per contravention on an officer whose conduct led to the contravention.

Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$54,000 for a body corporate and \$10,800 for an individual per contravention) being imposed upon your organisation and/or an officer whose conduct led to the contravention.

We encourage you to lodge the full financial report directly to [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au). That is the official email address for electronic lodgements of material related to registered organisations matters.

11 Exhibition Street  
Melbourne VIC 3000  
GPO Box 1994  
Melbourne VIC 3001

Telephone : (03) 8661 7777  
Email : [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au)  
Internet : [www.fwc.gov.au](http://www.fwc.gov.au)

Should you seek any clarification in relation to the above, please contact me on (03) 8656 4699 or via email at [Sam.Gallichio@fwc.gov.au](mailto:Sam.Gallichio@fwc.gov.au).

Yours sincerely,



Sam Gallichio  
Adviser  
Regulatory Compliance Branch



15 July 2016

Mr Simon Collins  
Federal President  
Media, Entertainment and Arts Alliance  
By email: [federal@alliance.org.au](mailto:federal@alliance.org.au)

Dear Mr Collins,

**Re: Lodgement of Financial Report - [FR2016/241]  
*Fair Work (Registered Organisations) Act 2009 (the RO Act)***

The financial year of the Media, Entertainment and Arts Alliance (the reporting unit) ended on 30 June 2016.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date under s.268 of the RO Act, that being within 14 days after the meeting referred to in s.266 of the RO Act.

### **Timelines**

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

### **Fact sheets, guidance notes and model statements**

Fact sheets and guidance notes in relation to financial reporting under the RO Act are provided on the Fair Work Commission website. This includes a model set of financial statements which have been developed by the FWC. It is not obligatory to use this model but it is a useful resource to ensure compliance with the RO Act, the Reporting Guidelines and the Australian Accounting Standards. The model statement, Reporting Guidelines and other resources can be accessed through our website under [Financial Reporting](#) in the Compliance and Governance section.

### **Loans, grants and donations: our focus this year**

Also you are reminded of the obligation to prepare and lodge a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 for the reporting unit during its financial year. Section 237 requires this statement to be lodged with the FWC within 90 days of the end of the reporting unit's financial year, that is on or before 28 September 2016. A sample statement of loans, grants or donations is available at [sample documents](#).

Over the past year we have noted issues in organisations' financial reports relating to timelines and how loans, grants and donations are reported. We will be focusing closely on these areas this year. Please find attached below fact sheets relating to these requirements or alternatively visit our website for information regarding [financial reporting timelines](#) and [loans, grants and donations](#).

It is requested that the financial report and any Statement of Loans, Grant or Donations be lodged electronically by emailing [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au).

11 Exhibition Street  
Melbourne VIC 3000  
GPO Box 1994  
Melbourne VIC 3001

Telephone : (03) 8661 7777  
Email : [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au)  
Internet : [www.fwc.gov.au](http://www.fwc.gov.au)

## Civil penalties may apply

**It should be noted that s.268 is a civil penalty provision.** Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$54,000 for a body corporate and \$10,800 for an individual per contravention) being imposed upon your organisation and/or an officer whose conduct led to the contravention.

## Contact

Should you wish to seek any clarification in relation to the above, email [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au).

Yours sincerely,

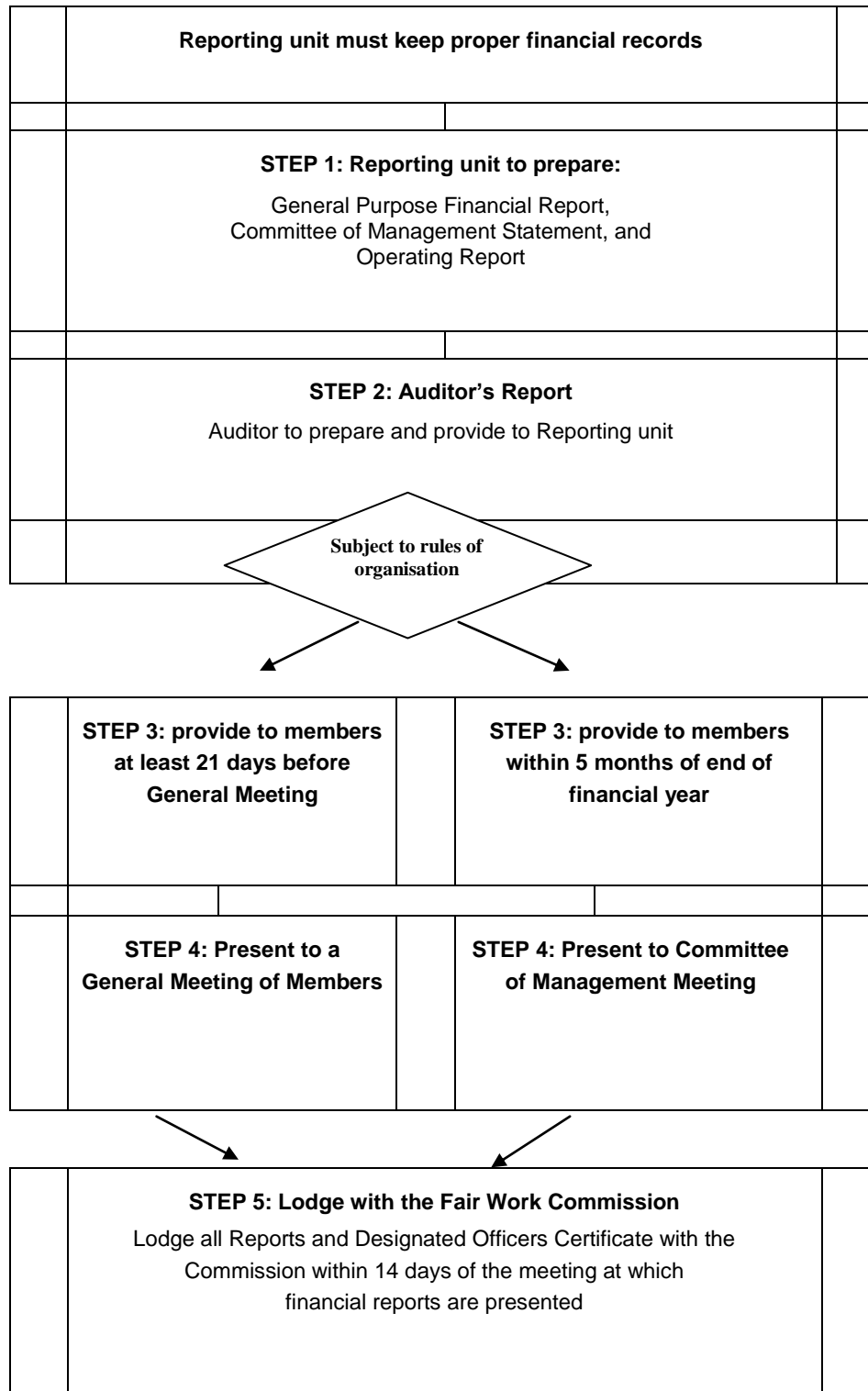


Annastasia Kyriakidis  
Adviser  
Regulatory Compliance Branch

# Financial reporting timelines

Financial reports are to be lodged with the Fair Work Commission (the Commission) within 14 days of the meeting at which the financial reports have been presented, by completing the steps as outlined below.

See Fact sheet—Financial reporting for an explanation of each of these steps.





# Fact Sheet - Loans, Grants & Donations

## The Loans, Grants & Donations Requirements

The *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires an organisation or branch to lodge a loans, grants and donations statement (the statement) within **90 days** of the ending of the financial year.

Under the General Manager's Reporting Guidelines, a reporting unit's General Purpose Financial Report (the financial report) must break down the amounts of grants and donations (see below). The figures in the financial report will be compared to the loans, grants and donations statement.

## The Loans, Grants & Donations Statement

Section 237 of the RO Act applies to every loan, grant and donation made by an organisation or branch during the financial year that exceed \$1000. The following information must be supplied to the Commission for each relevant loan, grant or donation:







- the amount,
- the purpose,
- the security (if it is a loan),
- the name and address of the person to whom it was made,\* and
- the arrangements for repaying the loan.\*

\*The last two items are not required if the loan, grant or donation was made to relieve a member of the organisation (or their dependent) from severe financial hardship.

The statement must be lodged within 90 days of the end of the financial year and the Commission has a [Template Loans, Grants and Donations Statement](#) on its website. The Commission encourages branches and organisations to lodge the statement even if all of the figures are NIL.

## Common misconceptions

Over the years, staff of the Commission have noted that there are some common misunderstandings made in relation to the Statement. They include:

Misconception	Requirement
 Only reporting units must lodge the Statement.	 All branches and organisations, regardless of whether they lodge a financial report, must lodge the statement within 90 days of the end of the financial year. An organisation cannot lodge a single statement to cover all of its branches.
 Employees can sign the Statement.	 The statement must be signed by an elected officer of the relevant branch.
 Statements can be lodged with the financial report.	 The deadline for the statement is much shorter (90 days) and if it is lodged with the financial report it is likely to be late.

## Grants & Donations within the Financial Report

Item 16(e) of the [General Manager's Reporting Guidelines](#) requires the reporting unit to separate the line items relating to grants and donations into grants or donations that were \$1000 or less and those that exceeded \$1000.

As such, the note in the financial report relating to grants and donations will have four lines.

In the [Commission's Model Statements](#) the note appears as follows:

### Note 4E: Grants or donations\*

Grants:	2016	2015
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	-	-
<b>Total grants or donations</b>	<b>-</b>	<b>-</b>

Item 17 of the General Manager's Reporting Guidelines requires that these line items appear in the financial report even if the figures are NIL.

### Implications for filing the Financial Report

During their review of the 2016 financial report staff of the Commission will confirm that the figures in the financial report match the disclosures made in the statement. Any inconsistencies in these figures will be raised with the organisation or branch for explanation and action.

This may involve lodging an amended loans, grants or donations statement. Any failure to lodge a loans, grants or donations statement or lodging a statement that is false or misleading can attract civil penalties under the RO Act.

If a reporting unit did not fully comply with these requirements in their 2015 financial report, its filing letter will have included a statement reminding the reporting unit of its obligations.

It is strongly recommended that all reporting units review their filing letters from the previous financial year to ensure any targeted concerns are addressed in their latest financial report. Failure to address these individual concerns may mean that a financial report cannot be filed.

Previous financial reports and filing letters are available from the [Commission's website](#).

### Further information

If you have any further questions relating to the loan, grant and donation disclosure requirements in the statement or the financial report, please contact the Regulatory Compliance Branch on [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au)