



sda tastalk

OFFICIAL JOURNAL OF THE SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION, TASMANIAN BRANCH ▼ SPRING 2021

Working
together
gets results!

Lloyd Aldred recently hit 25 years as an employee and an SDA member at the Coles Distribution Centre, Launceston. See page 19 for more on this story.

 **sda**
TASMANIA



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PAY RISES, VACCINA SECURE JOBS... THE



**BY PAUL GRIFFIN,
GENERAL
SECRETARY**

The July 2021 Annual Wage Review (AWR) delivered an increase of 2.5% which, for retail workers, was delayed until 1 September.

We reported in the Winter edition of *TasTalk* that SDA National Secretary Gerard Dwyer would communicate with retail companies to have the 2.5% increase apply from 1 July 2021.

The Branch is able to report that the following companies have agreed to this, and the improved wages came in on time – two months earlier than the September provision: Woolworths Supermarkets, Big W, Dan Murphy's, BWS, and EG Fuels.

COLES OUT OF STEP

Coles supermarket workers received the 2020 AWR increase on 5 October last year. This year, however, the company has decided to stick with the Fair Work Commission's unfair decision to delay the 2.5% increase to 1 September 2021, with the same implementation date for Coles Express workers.

Members in remaining companies will receive the next pay increase in accordance with their Enterprise Bargaining Agreement.

TASMANIAN VACCINATIONS

The Federal Government has a plan (Operation Covid Shield) in place for 80% of those aged 16 and over to be fully vaccinated by December.

Based on the daily average of second doses at the time of writing, it is

anticipated that Tasmania will reach the 80% target by 8 November.

Tasmania trails only the ACT for the delivery target of 70% first dose by 20 October, with 80% to be vaccinated by 7 November which, at that time, both the ACT and NSW are expected to have reached 80%.

Early in September, Minister for Housing, Michael Ferguson, said the State hoped to reach a 90% vaccination rate by 1 December, which it is on track to achieve, and a public health advice report to be received in mid October would direct any border reopening plans.

Accordingly, the plan flags that school vaccinations (for 12-15 year olds) could be under way by early December.

Labor's Sarah Lovell MLC said the party would hold its position that public health and expert advice should dictate when borders reopen, and that the Tasmanian health system would struggle to deal with any type of outbreak.

She also said the Government should be taking steps now to ensure that it is able to cope when borders reopen.

The Premier now says Tasmania needs a 90% Covid vaccination rate before fully opening borders. He wants all eligible Tasmanians aged 12 and over to have had the option to be fully vaccinated by 1 December against COVID-19 before the State opens its borders.

REOPENING WITH A COVID-SAFE PLAN

In order to facilitate a safe reopening, the SDA has structured a five-point Covid Safety Plan:

- 1 Social Distancing – Maintain physical distancing measures and the provision of Personal Protective Equipment;

TIONS, A PUSH FOR RE'S A LOT GOING ON!

- 2 Sanitisation – Maintain hygiene, cleaning and disinfection with alcohol-based hand sanitiser, with availability to wash hands with soap and water;
- 3 Security – A zero-tolerance approach to customer abuse. Increased security to assist customer compliance with physical distancing and other public health order measures, including face masks and QR codes;
- 4 Vaccine Plus – A Covid-Safe plan with practical measures to assist low-paid workers by providing time off without loss of pay including paid pandemic leave, test and isolate leave, and paid vaccination and paid vaccination booster leave;
- 5 Ventilation – Ensuring that ventilation and air flow from heating, ventilation and air conditioning systems are well maintained and fresh air is circulated.

JOB SECURITY

Despite the presence of the two big retailers Coles and Woolworths, and their divisional branches, 97% of Tasmanian businesses are small, making it vital that workers have the income and job security to support them.

Recently, the ACTU and its affiliate, Unions Tasmania, conducted a campaign in the seat of Bass that started on Monday 30 August and transitioned into Braddon the following week.

This campaign focused on job security and wage increases (or lack of) given that Tasmania has the highest level of casual workers of any State and is on lower wages than the rest of Australia. Over 20,000 workers in Tasmania work more than one job.

Although members of the SDA may be more protected because of enterprise agreements with minimum hours and roster strategies, Tasmania, across the board, has the highest level of casual work. Tasmanian workers earn 13% less than the Australian median weekly wage. Around one in three employed people in Tasmania are on insecure, non-standard work arrangements including casuals, independent contractors or fixed-term contracts.

WAGE CRISIS

Since early 2014, wages across the whole economy have grown at an annual average rate of 2%, resulting in a growing wages crisis.

Wage growth in the private sector which covers retail, fast food and warehouse employees, is much weaker.

The 2% wages growth, which is calculated by the Australian Bureau of Statistics Wage Price Index, is barely half the pace of traditional wage growth usually seen in Australia.

The pandemic has made things worse. Based on a year-on-year basis, wages growth effectively stopped during the worst months of 2020, and saw wages growth fall to 1.4% – the worst since the Depression, while productivity per hour has risen by 2.5%.

With retail workers remaining at the fore during the pandemic, the Fair Work Commission (FWC) delayed the annual wage increase to 1 September for these workers – it is normally from 1 July. This is incredibly unfair!

As major retailers and supermarket chains reported record sales and profits, there is no good reason why the FWC would withhold the increase for another two months for these very essential workers.

Less than 2% wage increases for nearly eight years is bad enough – meaning that with the inflation rate increases over this period, the change in real wage growth would be little above zero.

Therefore, workers are unable to buy more goods and services with their wages, and if wages are unable to grow then spending will not grow either, slowing down local business and services in the community.

Collectively, the union movement has been standing up for workers for more than a century and on average, union members earn \$250 more per week than non-union members.

The SDA continues to negotiate higher pay rates to ensure its members receive a fair day's pay for a fair day's work in its Enterprise Agreements and Awards negotiated at the national level.

DON'T SIGN!

It's really important that you don't sign anything put in front of you by your employer without contacting the SDA first. This is especially important at the moment with some changes to industrial relations rules still in place in response to the pandemic. Phone us on **1300 152 851** or email us at secretary@sdatas.asn.au.




WHAT'S HAPPENING IN INDUSTRIAL RELATIONS



**BY PAUL GRIFFIN,
GENERAL SECRETARY**

There are a range of workplace issues on the boil at the moment, so in this issue, we've taken a break from how enterprise bargaining is going (of course, we'll be in touch with members in individual workplaces if there's anything to report!) and are looking at some wider developments.

CHECK IN TAS QR CODE

As at 6 September, more than 38,700 venues had registered to implement the Check in TAS QR code, in order to keep communities safe from a potential COVID-19 outbreak.

There have been over 38,901,308 total check-ins across the regions as all workers must check in each time they register at their workplace and on every shift, whether the same day or not.

Starting in August and continuing into September, the Government continues to open clinics around the State with a target of more than 63% of Tasmanians having a first dose by 12 September.

As of 2 September, more than 460,000 doses had been delivered.

VACCINATION PAID LEAVE

Earlier in the year the SDA, along with the National Retail Association (NRA), wrote to the Prime Minister urging him to consider frontline workers in the retail, fast food and warehousing industries as a priority for vaccination against COVID-19.

Retail workers are essential frontline workers and the SDA has called on all employers in the retail, fast food and warehousing industries to provide

additional paid vaccination leave for their workers, as no one should have to lose pay or utilise their accrued entitlements in order to receive their vaccinations.

Many employers responded positively including Officeworks, Bunnings, Kmart, Target, Woolworths, Big W, Dan Murphy's and BWS.

In some cases, casuals are not eligible to access paid leave but are encouraged to discuss flexibility with management.

SECURE WORK: WORTH FIGHTING FOR

Despite the presence of the two big retailers Coles and Woolworths and their divisional branches, 97% of Tasmanian businesses are small, making it vital that workers have the income and job security to support them.

Australian Unions has launched a campaign in support of gaining more reliable jobs with fair wages and providing workplaces with more permanent full-time workers.

Permanent full-time workers are now a minority of working Australians for the first time since Federation, and this campaign has been implemented to try to reverse the trend.

More than 1 in 4 workers are now in insecure work with no access to sick leave or holidays.

The Federal Government could change laws to make jobs more reliable and secure, but seems to be choosing to support big business and multinational corporations instead.

Australia used to have the most stable, reliable jobs in the world.

Now jobs are more casualised with fewer rights, labor hire that underpays for the same job, part-time work

without meaningful guaranteed hours, and years of low wage growth where there are no new policies.

In order to turn this around, the Federal Government must take action by implementing stronger laws to protect workers from this spreading of unreliable and insecure work.

In the past eight years, the Liberal-National Government has been pushing back on any wage increases, even though the cost of living keeps going up. They have also been reducing peoples' rights at work.

Secure work is a worker's right! Stability needs to be brought back into the workforce as permanency in work is connected to many basic things such as: mental health, food, housing, and money to spend in the local economy. See pages 6-7 for more information on the union movement's *Secure Jobs – Worth Fighting For* campaign.

ANNUAL WAGE REVIEW

The Fair Work Commission (FWC) has handed down the 2021 Annual Wage Review Decision, granting a 2.5% increase from 1 July to the national minimum wage and modern award minimum wages. However, the Decision did not include all Awards and, once again, essential workers in retail, covered by the General Retail Industry Award, did not receive the increase until 1 September 2021.

Another 21 Awards were pushed out further, including the Hospitality and Restaurant Awards, Fitness, Hair and Beauty and Models Awards, and will not receive the increase until 1 November 2021.

A number of the SDA's Enterprise Agreements reflect the General Retail Industry Award, and with retail

L RELATIONS RIGHT NOW

workers continuing to be at the fore, the National Secretary has called on employers to implement the increase from 1 July 2021.

Woolworths Supermarkets and Big W agreed in mid June to implement the increase from 1 July 2021, and on 25 June, Dan Murphy's and BWS advised that they had brought forward the increase to the same date as other brands within the group.

As Woolworths and its brands have agreed to the pay rise from the onset, a survey has been distributed to Coles employees on whether the increase should also apply from the same date.

As we go to print, just under 250 had responded with 100% voting YES to the increase.

Coles members received their last increase on 5 October 2020.

JOBKEEPER 2.0?

With the protracted lockdowns in New South Wales and Victoria, and the rest of the country re-opening in the next few months leading to inevitable Covid outbreaks, the Morrison Government must introduce some new form of support to enable workers to put food on the table and to protect them in the case of targeted lockdowns (as per the National Plan).

While the Morrison Government seems to think that providing support in these cases will encourage lockdowns, the fact remains that workers may need it – including in Tasmania.

Nearly 15,000 people have returned to Tasmania from Victoria since 8 July and we have had some close calls with infected arrivals bringing Covid with them.

This risk will only increase as Australia opens up.

SUPERANNUATION INCREASE

On 1 July, your employer superannuation payment rose by 0.5% to 10% in accordance with the Superannuation Guarantee (SG) rate. The SG rate determines the amount of money your employer has to pay into your super account as a percentage of your ordinary-time earnings (OTE). Other changes scheduled for 2021 include your super 'following you' if you change jobs, as well as greater transparency about how your retirement savings are invested.

SEXUAL HARASSMENT IN THE WORKPLACE

A National Inquiry into sexual harassment in the workplace was commissioned by the Federal Government in 2018 and carried out by the Sex Discrimination Commissioner, Kate Jenkins which evolved into the Respect@Work Report.

In leading this Government reform, a taskforce was to deliver legislative and regulatory reform as well as simplify and strengthen the legal framework, existing rights, and obligations for employers and employees.

It was also to ensure there co-ordination between agencies and services so that workers and employers have access to consistent information.

This Roadmap for Respect is designed to complement existing work under the current National Plan to reduce violence against women and their children, and ensure it coincides with the development with the next National Plan.

The Roadmap for Respect was to provide a clear path for action to achieve meaningful cultural change

across the nation and to create safer workplaces for all Australians.

However, the Government voted down key recommendations of the Respect@Work Report that would have improved safety for women in workplaces.

These recommendations, put forward by Labor and the Greens, included:

- ◆ The introduction of universal 10 days paid family and violence leave in the National Employment Standards;
- ◆ A positive duty on employers to take reasonable steps to prevent sexual harassment in the workplace;
- ◆ Expressly prohibiting sexual harassment, and introducing an easy process to lodge a complaint in the Fair Work Act; and
- ◆ Extensive powers for the Sex Discrimination Commissioner to investigate enquiries.

The Sex Discrimination Commissioner herself joined with the ACTU in supporting the above recommendations and called on the Morrison Government to act on all the recommendations in the Report.

ACTU President Michele O'Neil said: "The Morrison Government failed to address a systemic issue which affects millions of people every year.

"Two in five women and one in four men have experienced, and will continue to experience, workplace sexual harassment."

This is a sorely missed opportunity and by voting down the recommendations, the Federal Government, with the support of Pauline Hanson's One Nation Party, continues to ensure that the burden is still on individual women to resolve matters of sexual harassment and violence in the workplace.

WE NEED TO TACKLE INS

Australia used to be the envy of the world when it came to stable reliable jobs that you could plan and build your life around.

We now have one of the highest rates of precarious employment in the OECD.

AN EXPLOSION IN CASUAL WORK

More than one 1 in 4 Australian workers are now casuals in insecure work, without access to sick leave or annual leave.

In 2019, for the first time, permanent full-time workers made up less than 50% of the workforce. The growth in casual work since May 2020 has been the fastest in our history, with 58% of all new jobs being designated as casual.

This has been a key driver of low wage growth. Insecure work also drives inequity for women, retirement incomes and young workers.

Millions of people cannot find enough work – if they can find a job at all.

Wage growth is at record lows and the gender-based pay gap is still stubbornly high.

IT AFFECTS ALL OF US

We have also seen how insecure work with inadequate hours and training became a significant contributor to the spread of COVID-19 in Victorian workplaces over the last 18 months, with people working multiple jobs to make ends meet during the pandemic.

Many Australian workers across a vast number of industries, particularly part-timers and casuals, now have fewer rights and have seen their wages stagnate while the cost of living increases substantially. Compounding this, the inability to get enough hours is an all-too familiar story.

Wage theft is rampant, and some employers are shifting risk to workers, with excessive use of casual and fixed-term contracts, sham contracts, and gig work.

Having access to secure work is connected to so many fundamental things like mental health, a healthy lifestyle, and life and family planning. The absence of stable and secure employment also means that people have less money to spend in local businesses which affects the local economy.

SECURE EMPLOYMENT

In 2018, after persistent campaigning by unions including the SDA, the Fair Work Commission granted casuals the right to request a move into permanent employment when they have at least 12 months of continuous service and work a regular pattern of hours.

There is still much to be done to improve rights for casuals and to increase permanent hours for part-timers.

WE NEED TO FIX THIS

Increasing permanent part-time hours and improving casual conversion rights will be a key focus for the SDA as we seek to participate in the *Secure Jobs* campaign, and we encourage as many members as possible to get involved.

The Australian Council of Trade Unions will be working closely with unions, including the SDA, to ensure that the campaign message is embedded in workplaces and continues to spur people to think about how these issues affect them and those around them, including their families.

Australians expect their government to build an economy that works for *everyone*. Despite this, more and more Australians are in insecure work.

Like the *Change The Rules* campaign in 2019, we will seek to campaign on the issues around insecure work, encouraging people to consider these issues when they decide who they want to vote for at the next Federal Election.

The problems we are facing are a direct result of cuts to the rights of working people. Many workers have watched as good, secure jobs left their communities, only to be replaced with low-wage, precarious work – or no work at all.

Stay tuned for more information in the coming weeks and months about what you can do to get involved.

INSECURE WORK FACTS

In 2019, for the first time, permanent full-time workers made up less than 50% of the Australian workforce.

1 in 4 workers are now classified as casuals.

Casual workers are three times more likely to have their pay set at minimum award rates than permanent full-time workers.

SECURE JOBS.
WORTH FIGHTING FOR



SECUREJOBS.ORG.AU

You could win a Weber BBQ

ENTER
BY
E-MAIL!



One lucky member will win a Weber Family Q Q3100 LP Black BBQ with cover, valued at \$789!

This great LP gas-powered portable barbecue has a sleek design, and includes a single spark igniter, a stainless steel burner, a cast alloy lid and bowl, a drizzle collector to keep your meals healthy, and thick porcelain coating to make it easier to clean.

To enter...

Simply e-mail us at membership@sdatas.asn.au
by **26 November 2021** with
the subject line "Weber BBQ".

Make sure you include your full name, SDA membership number, home address, contact phone number and employer/location in the body of your e-mail so we know who you are!

No internet access? No problem!

Just phone us on 1300 152 851 and we'll enter you into the competition.

Our Winter Winners

These three members were the lucky winners of Fitbit Inspire HR Fitness Trackers in our Winter competition.

We hope you enjoy your prizes!



Helen Abbott, Becks
Mitre 10 Ulverstone



Noni Jordan,
Woolworths Wynyard



Natasha Vanderkooij,
Big W Kingston

Top of the Tipping!

We had two overall winners of our 2021 footy tipping competition: Wesley Parker (pictured here) from Woolworths Wellington Street, and Ronda Post, from EG Fuel Prospect.

Due to COVID-19 and border closures, winners were awarded a voucher for travel and accommodation in Tasmania.

Congratulations to you both!



Our Round-by-Round Top Tipsters

Another strange footy season has come to a close, along with this year's footy tipping comp. Each of these top tipsters received a double movie pass. Congratulations to all of you on your outstanding tipping, especially in this particularly tricky season. Here's hoping that season 2022 is a lot closer to normal than the 2020 and 2021 seasons were!

- | | | | |
|-----|---|-----|---|
| R1 | Leesa Long, Coles Bridgewater | R13 | Clare Arnold,
Harris Scarfe Launceston |
| R2 | Gemma James,
Woolworths Scottsdale | R14 | Melissa Kelt,
Woolworths Kingston |
| R3 | Emily Maxwell, Coles Ulverstone | R15 | Wesley Parker,
Woolworths Wellington Street |
| R4 | Helen Abbott, Becks Ulverstone | R16 | Laura Batham, Kmart Devonport |
| R5 | Rachel Stanley,
Woolworths Wellington Street | R17 | Helen Milner,
Coles Kings Meadows |
| R6 | Julie-Anne Harvey,
Woolworths New Town | R18 | Adam Donohue,
Haymes Paints Launceston |
| R7 | Regeena Hogarth,
Woolworths Kings Meadows | R19 | Adam Maxwell, Coles Ulverstone |
| R8 | Shelley Pyke,
Woolworths Eastlands | R20 | Lyndal Martin, Bunnings Burnie |
| R9 | Benjamin Milner,
Woolworths Prospect | R21 | Cathy Kennedy, KFC Claremont |
| R10 | Melissa Wylie, Woolworths Sorell | R22 | Christy Delphin,
Coles Charles St Launceston |
| R11 | Brendan Jones,
Woolworths Deloraine | R23 | Wesley Parker,
Woolworths Wellington Street |
| R12 | Coralea Midgley,
Bunnings Glenorchy | | |

2021/2022 SDA EDUCATIONAL SCHOLARSHIPS

For many years, the SDA has been providing Educational Scholarship vouchers, each worth \$120, for members and their children. These scholarships can be used to purchase school requisites such as textbooks and stationery.

With the ever-increasing cost of education and the need for higher qualifications, this assistance is now more important than ever.

WHO CAN APPLY?

SDA members and their dependent children who are students at any level of study.

WHERE THE VOUCHERS CAN BE REDEEMED

- ◆ Any Officeworks store;
- ◆ Area 52, 104 Elizabeth Street, Hobart;
- ◆ Not Just Books Burnie, 52 Wilson Street, Burnie;
- ◆ Not Just Books Hobart, FF4, The Cat and The Fiddle Arcade, 60-61 Elizabeth Street, Hobart;
- ◆ Stories Bookshop, Launceston (email or phone orders only), phone 6319 1109 or email info@storiesbookshop.com. You may browse on their website at storiesbookshop.com, but please note you will have to place your order by email or phone, quoting your voucher details.

VOUCHER'S EXPIRY DATE?

Vouchers must be used by 31 March 2022.

HOW THEY ARE ALLOCATED?

Winners are selected by ballot.

HOW WINNERS ARE NOTIFIED

If you are one of the 600 successful applicants, you will be advised in writing or by personal contact after applications close.

HOW TO APPLY

Go to sdatas.asn.au, hover over the 'Members Area' drop down menu and select 'Educational Scholarships' **by 26 November 2021**.

If you're not already registered on the website, you'll need to complete the 'New User Registration' section.

Make sure you fill in ALL the details, in particular your SDA membership number. You can apply once only.

NO INTERNET? NO PROBLEM!

Just call us on 1300 152 851 and we'll help you to apply!

600 TO
GIVE
AWAY!

WORTH
\$120
EACH

APPLY
ONLINE
NOW!

VOUCHERS WILL BE MAILED TO SUCCESSFUL APPLICANTS FROM 1 JANUARY 2022 - NO EXCEPTIONS!

UNIONS WIN WAGE INCREASE FOR ESSENTIAL WORKERS



**BY ANDREW COYLE,
NORTH WEST
ORGANISER**

On 16 June 2021, the Annual Wage Review decision was handed down by the Fair Work Commission (FWC). After months of campaigning, the SDA welcomed the Commission’s decision to increase wages for Australia’s lowest-paid workers by 2.5 percent – a rise of \$20.70 per week for retail employees.

An increase of this size, despite the precedent set in 2020, was achieved through the hard work of the union movement and union members across the country who deserved a fair and decent pay rise.

Unions had to contend with some business lobby groups who actively demanded a zero increase to the minimum wage as well as an

apathetic Federal Government that provided no support to the millions of Australians who depend on the minimum wage to support themselves and their families. Unfortunately, the Commission again unfairly decided to delay the increase for retail workers until 1 September this year. This is unacceptable and the SDA has been pushing for every major retail employer to pay this increase and backpay it from 1 July to compensate the time lost.

Some employers did the right thing and paid the 2.5% increase to employees on 1 July, including:

- ◆ Woolworths Supermarkets
- ◆ Big W
- ◆ Dan Murphy’s
- ◆ BWS
- ◆ EG Fuels
- ◆ David Jones

Thank you!

With many major retailers and supermarket chains recording record profits, there is no justification for those that are delaying the increase for retail employees for two months at a time when the retail sector is outpacing financial forecasts.

Another delay is no reward for essential frontline retail workers who suffered a real wage cut as they risked their health and safety throughout the depths of the pandemic to make sure the rest of the community could buy food and the other essentials of life.

There is no benefit to delaying important and necessary wage increases for all Australian workers.

Australians need their wages to keep up with the rising cost of living so that we can spend money, stimulate the economy, and begin to remedy the economic damage sustained during the pandemic.

STANDING TOGETHER GETS RESULTS!

Thank you for supporting the SDA’s campaign for a pay rise for essential workers.

By supporting our campaign, you have helped deliver the 2.5% wage increase for millions of workers across the country – despite employer lobby groups doing their best to stop it.

Our essential pay rise petition had over 9.2k supporters and helped the SDA and Australian Unions demonstrate why essential workers deserve this pay rise.

This union win is a clear example of how important it is to stand together to campaign for better pay and conditions in your workplace.





The No Interest Loan Scheme

NILS is the clever choice for getting a new fridge or laptop, having your car repaired and more!

You only pay back what you borrow. No fees, no charges, no interest. Nothing extra.

The NILS concept was developed by Good Shepherd and operates across Australia.

Their community lending started in Tasmania in 2002, when the NILS (No Interest Loans) Network of Tasmania Inc. was first established.

NILS loans are accessed through a wide range of community access points provided by their 76 Delivery Partners and over 350 volunteers across Tasmania.

How is NILS different?

- ✔ NILS provides efficient loan delivery and systems to provide a real alternative to exploitative lending.
- ✔ They work towards Tasmanians gaining financial confidence through accessing and repaying their loans.
- ✔ They maintain and enhance the community access points of our network to provide true community connected lending.
- ✔ NILS is a strong and respected advocate for fair and equitable lending for low-income Tasmanians.

✔ **no interest**

✔ **no fees or charges**

✔ **no credit checks**

✔ **no worries**

For more information, visit the NILS website, phone NILS, or scan this QR code!



nilstasmania.org.au
Ph: 1300 301 650

MENTAL HEALTH CHECKUP

Following two instances of mental health issues in the nightfill division at Coles Burnie, the SDA responded to our members' needs and on Thursday evening, 16 September, SDA Organiser Joel Tynan held a mental health and wellbeing presentation for nightfill members.

If any members are experiencing mental health and wellbeing issues, there are a number of organisations that may be able to help. See the back cover of this edition of *TasTalk* for details of who's out there to help you.



SAMUEL GETS A BREAK!

18-year-old SDA member Samuel Piper, from Coles Charles Street recently received \$700 under the Union's free accident insurance scheme after breaking his leg.

Both Samuel, and his parents appreciated the assistance, with his mother Lauri emailing us to say thank you:

Hi guys,

Just a note to say thank you very much for Sam's insurance payment.

It's going to help him out quite a bit while he's off work with his broken leg.

Your accident and broken bone insurance is a great bonus for everyone in the union.

Thanks again,

The Piper family.

So don't forget – if you're unlucky enough to suffer an injury outside of work, as a member you're automatically covered by our free accident insurance!



2021

TASMANIAN PUBLIC HOLIDAYS

EVENT		2021 DATE
New Year's Day		Friday 1 January
Australia Day		Tuesday 26 January
Royal Hobart Regatta	Second Monday in February. (South of & including Oatlands and Swansea excluding Bronte Park, Catagunya, Strathgordon, Tarraleah, Wayatinah & West Coast.)	Monday 8 February
Eight Hours Day	Second Monday in March	Monday 8 March
Good Friday		Friday 2 April
Easter Monday		Monday 5 April
Easter Tuesday	Restricted public holiday, currently observed by certain Awards/Agreements and the State public service.	Tuesday 6 April
Anzac Day		Sunday 25 April
Queen's Birthday	Second Monday in June each year.	Monday 14 June
Burnie Show Day	Friday before first Saturday in October each year. (Municipal areas of Burnie, Waratah-Wynyard and West Coast.)	Friday 1 October
Royal Launceston Show Day	Thursday before the second Saturday in October. (Municipal areas of Break O'Day, Dorset, George Town, Launceston, Meander Valley, Northern Midlands, West Tamar.)	Thursday 7 October
Hobart Show Day	Thursday before the fourth Saturday in October. (All of Tasmania south of and including Oatlands and Swansea also Bronte Park, Strathgordon, Tarreleah and Wayatinah - excludes West Coast.)	Thursday 21 October
Recreation Day	First Monday in November. (All parts of Tasmania which do not observe Royal Hobart Regatta.)	Monday 1 November
Devonport Show Day	Friday nearest the last day in November but not later than 1 December. (Municipal areas of Devonport, Kentish and Latrobe.)	Friday 26 November
Christmas Day	As Christmas Day falls on a Saturday in 2021, then both the Saturday and the Monday following are holidays.	Saturday 25 December Monday 27 December
Boxing Day	As Boxing Day falls on a Sunday, the following Tuesday is observed.	Tuesday 28 December

ROLLING OUT THE SECURE JOBS CAMPAIGN

The ACTU and its affiliate, Unions Tasmania, implemented the *Secure Jobs – Worth Fighting For* campaign (see pages 6-7 for more details) across the two marginal seats of Bass and Braddon during August and early September.

Thirty five Organisers from unions affiliated to the Labor Council attended education and training sessions to tackle job insecurity and casualisation within our industry at the *Secure Jobs – Worth Fighting For* campaign launch.

Culminating from the training sessions, blitzes were carried out across the two regions in Launceston, Devonport and Burnie.

Reports have been released, in particular from the Productivity Commission, which make it clear that living standards for workers are on the decline, meaning that workers in the lower-paid industries are struggling to make ends meet.

It is important the Government invests in policies that sustain secure work in order that workers are able to live on the wages they receive, as well as to save for the future.

In Tasmania, our State has avoided lockdowns, and retail, fast food and warehouse employees have been to the fore in keeping food on the table to support our communities.

Be Smart on Social Media

Be careful what you say on Facebook, Instagram and other social media.

Comments on social media (including other people's posts or pages) are regarded as public comments – they are *not* private.

Avoid negative comments about your company, your manager or other employees on social media. Some members have come to us after "official warnings" or worse following unwise comments on social media. It's best not to mention your employer at all.

Be smart. When you go home, leave work behind you.

Enjoy your social media for your social life, not your work life.



Make this year, your year!

Here are 3 ways we think you could
get more out of your super



Super Connected

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IT'S TIME TO GET VACCINATED!



**BY JODEE INCHES,
SOUTHERN
ORGANISER**

Our retail, warehousing and fast food workers have formed a critical part of Australia's response to the pandemic and should have access to the vaccine as early as appropriately possible.

The SDA has been working extensively to ensure Australia's retail, warehouse and fast food workers receive priority access to vaccines so they are protected from the virus and the financial implications that can occur when subjected to lockdown or isolation.

The SDA has been engaging both State Governments and the Federal Government about priority access to vaccines.

The SDA has worked with the Australian Retailers Association and the National Retail Association to call for frontline retail, warehouse and fast food workers to be prioritised in the vaccine roll out.

As the virus continues to spread, and lockdown orders remain in several States, it is imperative that the Government heeds our calls.

Analysis of exposure sites has found that shops and shopping centres are the most commonly listed sites, and of course these remain open during lockdowns so people can purchase essential items.

This means that both workers and shoppers face risk of infection if they work in or visit a retail or fast food outlet.

SDA members do not have the luxury of working from home – coming face to face with customers every day is the essential work they do.

The Union has advocated for vaccine priority for essential retail, warehouse and fast food workers since the beginning of the national rollout.

It has also become clear the importance of adequate vaccine access for those working in distribution centres and warehouses.



After a very slow start, vaccinations have now become more readily available to members of the community, including retail, fast food and warehouse workers.

New types of vaccines, suitable for various age groups are becoming available as time goes on.

We encourage all our members to get the job as soon as possible to protect themselves, their families, their friends and their customers.

PAID VACCINATION LEAVE

The SDA has been calling on all employers to provide paid vaccination leave for their workers, so no one has to choose between getting paid and getting vaccinated.

The Union has already seen several employers announce paid vaccination leave. We thank the following companies:


- ✓ Officeworks
- ✓ Bunnings
- ✓ Kmart
- ✓ Target
- ✓ Woolworths
- ✓ Big W
- ✓ Dan Murphy's
- ✓ BWS
- ✓ Taco Bell
- ✓ Costco
- ✓ ALDI
- ✓ Many KFC franchisees

Each company's vaccine leave policy is different, so it's important for you to check with your employer about what applies in your workplace.

The SDA will continue to encourage employers to follow the example set by these companies and provide additional paid vaccination leave for their workers.

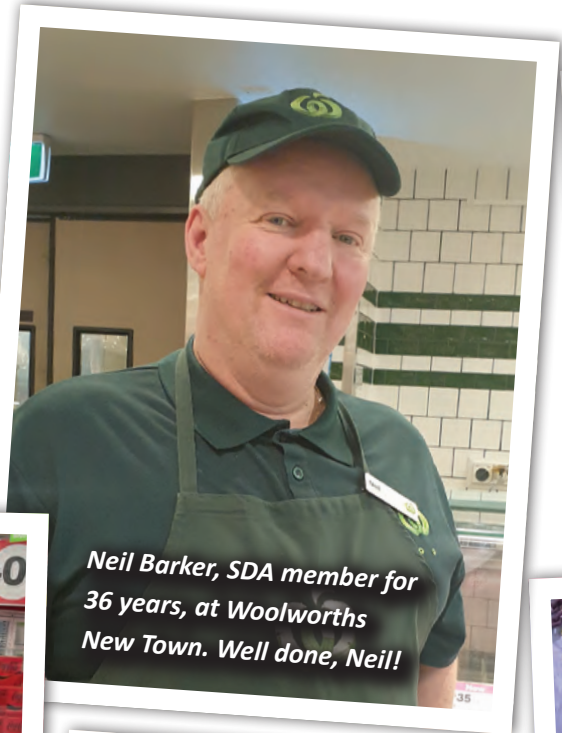
No one should have to lose pay or use their accrued entitlements in order to receive their vaccinations.

**FOR INFORMATION ON
ELIGIBILITY, BOOKING
YOUR COVID VACCINE
APPOINTMENT, AND/OR
TO BOOK ONLINE,
JUST SCAN THIS CODE!**





Antonia Rogers, Ishan Wickramathnnga and Taleesha Kennedy at Dan Murphy's Hobart



Neil Barker, SDA member for 36 years, at Woolworths New Town. Well done, Neil!



Gabby Kent, Di Franklin (who has been an SDA member for over 20 years) and Leanne Pridmore at Coles Kings Meadows



Amanda Knapik at Coles Glenorchy



Kirby Campbell, Vanessa Williams and Hayley Rice at Harris Scarfe Devonport



Danielle Applebee, Isabelle Wells and Katrina Ralston at Coles Burnie



Managers – keep out of medical appointments!

All SDA members should be aware that managers and insurance companies have **no right** to attend your medical appointments, even if it is for a work-related injury. This is supported by the Fair Work Ombudsman. Medical appointments are **private**. Tell any manager or insurance company representative that they are **not entitled to attend**. Contact the SDA if you need any help.

AROUND THE SHOPS



Abbey Bentley and Amber Busscher at Coles Burnie



Kate Smith at Rockmans Kings Meadows



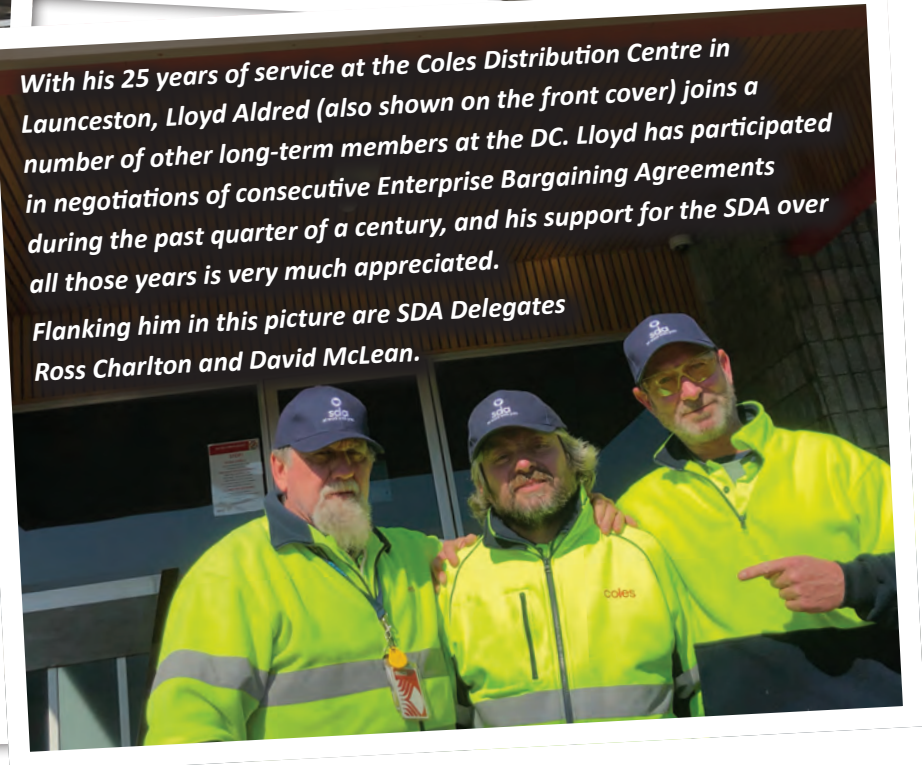
Alison Purdon (front, centre) recently celebrated 20 years at Coles Kings Meadows. Her colleagues (Back row L-R) Rachel Turner, Shaun Partridge, Fiona Smith, Elka Faulwetter and Rowena Wallace. (Front row) Chelsea Fensom, and Tania McCall were more than happy to join in the celebration!



Kelly Spencer and Scott Jerums at Coles Kings Meadows



Isabelle Stokes at Woolworths Wynyard



With his 25 years of service at the Coles Distribution Centre in Launceston, Lloyd Aldred (also shown on the front cover) joins a number of other long-term members at the DC. Lloyd has participated in negotiations of consecutive Enterprise Bargaining Agreements during the past quarter of a century, and his support for the SDA over all those years is very much appreciated. Flanking him in this picture are SDA Delegates Ross Charlton and David McLean.

JUGGLING YOUR WORK AND FAMILY



**BY CAROL WADLEY,
WOMEN'S OFFICER**

This year, the SDA commissioned the University of New South Wales (UNSW) to survey SDA members on the challenges faced by workers and their families while they try to manage their employment and caring responsibilities. In total, an incredible 6,469 SDA members completed the survey. The final report *Challenges of work, family and care for Australia's retail, online retail, warehousing and fast-food workers* was launched in September.

A BALANCING ACT

The relationship between work and care is important, as many SDA members make valuable contributions through the unpaid labour they provide as parents, and as carers, to children and adults in their families and communities.

Through the pandemic, retail, fast food and warehouse workers have also been recognised for their essential contributions to the community, as they continued to ensure that everyone had access to necessities.

Yet recognition of their essential work and the care they provide is not reflected in their employment conditions and support.

The report found that SDA members lack access to the stable and predictable working conditions needed to provide care to children and adults, and to manage work and family commitments.

THE FINDINGS

It is clear that changes need to be made to industrial relations settings, the policies of workplaces and to Australia's childcare system to make caring and working easier for SDA members and other Australian workers.

Many SDA members have contributed years – and sometime decades – of service to their employers, yet their working arrangements continue to be

characterised by short, fluctuating hours, and precarious shifts. This impacts on mental health, constrains opportunities to provide care, limits opportunities for families to spend time together, and impacts on financial stability (making things like getting access to a mortgage difficult).

The data shows that:

- ◆ SDA members lack genuine choice in their working times and childcare arrangements and require better support structures, including access to childcare services that recognise their needs, to ensure they have meaningful opportunities to shape their working and caring lives.
- ◆ Industrial relations settings and employer practices limit the choices and opportunities available to SDA members. Rostering is too unpredictable, and changes so frequently that important caring responsibilities cannot adequately be met.

My manager doesn't care that I'm a single mother and that my girls have to hang around outside the school for 1 hour and 10 minutes for me to pick them up. She also didn't care when she changed my roster and my daughters couldn't see their psychologist any more... and she didn't care that my girls had to give up their sports... This has affected mine and my girls' mental health and it affects our daily lives. Our lives are very stressful because of my work hours and my girls suffer because they only have me and they always miss out, and my boss couldn't care less.

– Sole mother, permanent part-time



It shouldn't be about working extra hours, it's about the hourly rate. 42 hours per week to struggle paying bills!

– Sole father and carer of adult with disability, permanent full-time

I can't use childcare until I have more regular work to accommodate childcare.

– Partnered mother, casual



It was hard to jump straight back into full-time work [while] juggling a sick baby. No sick leave entitlements... was hard. I was made to feel like I had to get straight back into it full force or they would find someone to replace me.

– Partnered mother of child with disability, permanent part-time

LY RESPONSIBILITIES

◆ The way work is organised exacerbates difficulties faced by workers who need to organise their work and family lives and find time for care. This impacts on SDA members providing care for the elderly, the disabled and children. Many SDA members cannot access early education for their children and have constrained opportunities to fully participate in other aspects of social and community life.

THE NUMBERS

55% of all participants said they regularly provide some form of care to another person, such as care to a child, grandchild, or to an older person, or a person with a disability or long-term health condition.

This includes 39% who provide care to a child or young person under 18 (either in or outside their household) and 30% of survey participants were parents with a child under 18.

Many SDA members work while providing care in challenging circumstances and a much higher proportion of SDA members do this than the general population (see table below).

WHERE TO FROM HERE?

Reform is needed in the retail, fast food, and warehousing industries to improve members' working arrangements, so that workers have more control over their working hours and have predictable shifts in order to organise care and other aspects of their lives.

The research provides the Union with clarity and a more detailed understanding of the different types of work and care arrangements among SDA members – this will inform the work the SDA does to provide support and enact change moving forward.

The SDA would like to thank each of the 6,469 respondents that contributed to the research for their time. You have provided the Union with the valuable information required to ensure SDA members' diverse circumstances are recognised and can be used to shape reform.

	Australia (ABS)	SDA survey participants
Care for an older person or person with disability.	11%	24%
Sole parents	14% of families	25% of parents
Parent of a child with a disability	7.7% (children <15 with a disability)	16% (child <18 with a disability)
Young carers (<25, provide regular care to elderly, person with disability)	5.6%	13%



It is very hard to find childcare on the weekends, evening etc. For people like us who do shift work, it is stressful to get.

– Partnered father, permanent full-time



I'm a single mother that gets no child support and live week-to-week on my wages.

– Sole mother of child with disability, permanent full-time



I made sure [my hours] would work with my family by being completely transparent and upfront about my needs. It was perfect up until recent new management – now I'm constantly having to dispute my roster and my hours are getting cut because they can no longer work with my schedule. I feel like a burden, and I come home stressed out and exhausted.

– Partnered mother, casual

What will the SDA do?

The SDA is totally committed to eliminating sexual harassment from our members' workplaces. Sexual harassment is a serious form of sex discrimination, and a health and safety issue.

The SDA treats complaints of sexual harassment seriously and sympathetically, and commits to dealing with them promptly and confidentially.

The SDA will ensure, to the extent we are able, that complaints will be fully investigated by the employer in an impartial manner, and that the resolution is just and equitable.

The SDA will also act to ensure that all steps are taken by employers to prevent further sexual harassment from occurring in the workplace.

Sexual harassment is unacceptable

Employers, in consultation with the SDA, should develop, implement and monitor appropriate and effective sexual harassment policies, procedures and preventative measures to ensure that sexual harassment is eliminated from our workplaces.

Don't suffer in silence. If someone you work with experiences sexual harassment, call the SDA now. Let's stop sexual harassment!

What can you do if you or someone you work with is sexually harassed?

Sexual harassment can be stopped

If you have been sexually harassed at work or you witness someone being sexually harassed, you have a range of options to deal with this.

Write it down

Write down incidents of sexual harassment as they happen. This will be useful if you decide to make a complaint, particularly if the incident/s occur over a period of time.

You should capture the following information:

- The date of the incident, including anything relevant that happened before and after.
- Where it took place.
- Who was there and whether there were witnesses (to the incident and/or anything that happened before and after).
- What happened and what was said by whom.
- Why you believe that what was said or done was sexual harassment.
- How the incident made you feel.

Talk to the harasser

If you feel comfortable and confident, you can approach the harasser and tell them that their behaviour is unacceptable and unwanted, and ask them to stop the behaviour.

Do not approach the harasser if you feel it could endanger your safety in any way.

Tell someone – get advice

If you are not comfortable talking to the harasser, or if the behaviour is of a criminal nature, or it continues, speak to someone you trust at your workplace about what is happening.

REPORTING OF WORKPLACE SEXUAL HARASSMENT

Only **13%** of SDA members who have experienced workplace sexual harassment in the last five years made a formal report or complaint in relation to the most recent incident.

SPEAK OUT

This can be your SDA Delegate, Health & Safety Representative or SDA Organiser, or you can contact the SDA for confidential advice and/or assistance.

Advice provided by the SDA is on a confidential basis, and the SDA will only act on your behalf in relation to a complaint if this is what you want and you authorise the Union to do so.

Make a report or complaint to your employer

You have a right to make a report or complaint if you have been sexually harassed at work. Your workplace will have a process in place for how to make a complaint or report. If you don't feel comfortable or are unsure of how to make a complaint, the SDA can provide you with assistance with how to do this.

Make an external complaint

Depending on the nature of the harassment, there is a range of external options for assistance. Please contact the SDA for advice about the options available to you and to provide assistance throughout the process.

SEXUAL HARASSMENT NOT OKAY. NOT EVER.

What is sexual harassment?

Sexual harassment is any unwanted or unwelcome behaviour of a sexual nature that may make a person feel offended, humiliated or intimidated. The behaviour can be physical, verbal or visual and includes some of the following behaviours:

- sexually suggestive jokes or comments
- intrusive questions about a person's private life or body
- unwelcome touching, hugging, cornering or kissing

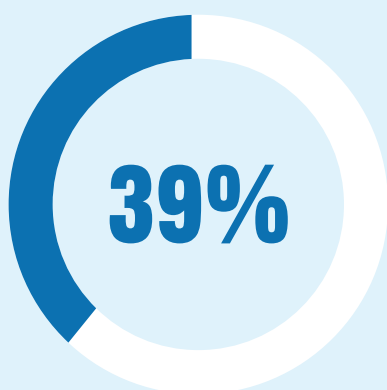
- inappropriate staring or leering
- inappropriate physical contact
- insults or taunts based on gender or sexual preference
- unwanted invitations to go out on dates or requests for sex
- sharing or communicating content of a sexual nature via text, email, online, social media or other technology

Sexual harassment can be perpetrated by anyone in your workplace, including a co-worker, more senior co-worker, supervisor or manager, or anyone else who comes into your workplace such as a customer or contractor.

Even if you are not the target of the sexual behaviour, you may also experience sexual harassment if you witness or are exposed to the sexual harassment of another person.

Sexual harassment can happen to anyone, but the SDA's surveys show that female members are much more likely to experience sexual harassment.

Sexual harassment at work is unlawful and some types of sexual harassment may also be criminal offences. Sexual harassment is also a work health and safety issue.



PREVALENCE OF WORKPLACE SEXUAL HARASSMENT

In the last five years, 39% of SDA members said that they have been sexually harassed at work.

Female SDA members (46%) were more likely than their male colleagues (29%) to have experienced workplace harassment.

SEXUAL HARASSMENT BY CUSTOMERS

21% of SDA members said they have been sexually harassed by a customer in their current job.

Customers were the harassers in 36% of workplace sexual harassment cases.

Of SDA members who had been sexually harassed by a customer:

- ◆ 75% had experienced this more than once.
- ◆ 54% had experienced this in the previous six months.

SOURCE: EVERYONE'S BUSINESS: SURVEY ON SEXUAL HARASSMENT OF MEMBERS OF THE SDA 2019

IT'S SIMPLE. IT'S SOCIAL. IT SAVES LIVES.

The SDA will again raise funds for the National Breast Cancer Foundation's (NBCF) Pink Ribbon Breakfast. This activity will support NBCF's goal to work towards zero deaths from breast cancer by 2030.

Breast cancer is the most commonly diagnosed cancer in Australia. A staggering 1 in 7 women will be diagnosed with breast cancer in their lifetime. This equates to 55 Australians facing a diagnosis each and every day. This year, more than 3,100 women and men will lose their lives to breast cancer. And without research, a further 30,000 more lives will be lost to breast cancer by 2030. Since its inception in 1994, NBCF has awarded more than \$190 million to around 575 research projects. In that time, the five-year survival rate for breast cancer has increased from 76% to 91% (and rising), thanks largely to research.

However, the pandemic has put significant pressure on funding, with 93% of NBCF-funded researchers saying their research will take over 12 months to recover from the impact.

The NBCF does not receive any government funding, so your continued support is needed to change the statistics. With your generosity, the NBCF can continue to fund the very best breast cancer researchers so that they can reach their ultimate goal of Zero Deaths from breast cancer by 2030.

ORGANISE YOUR PINK RIBBON BREAKFAST TODAY!

Of course, in these uncertain times, you may not be able to get together in person, but you can always organise an online breakfast. Just go to fundraise.nbcf.org.au/event/pink-ribbon-breakfast/home or scan this QR code to get started!



ABOUT THE NATIONAL BREAST CANCER FOUNDATION

The National Breast Cancer Foundation (NBCF) is the only national body that funds game-changing breast cancer research with money raised entirely by the Australian public. Breast cancer is the most common cancer in Australia, with eight women dying from the disease each day. Research is the only way to prevent deaths and improve how breast cancer is diagnosed, managed and treated. By funding only world-class research, NBCF is working towards a goal of zero deaths from breast cancer by 2030.

NBCF research has helped develop better therapies, greater understanding of possible ways to stop the spread of breast cancer to other areas, and improved quality of life for patients and their families. Since its establishment in 1994, NBCF has awarded more than \$90 million to around 575 Australian-based research projects to improve the health and wellbeing of those affected by breast cancer.

 <p>1. REGISTER TODAY</p> <p>To host your Pink Ribbon Breakfast, morning tea, lunch, or brunch. And you'll get a FREE fundraising kit to get started.</p>	 <p>2. GET YOUR TEAM TOGETHER</p> <p>You can share the responsibility of finding prizes, decorating and hosting. Always more fun in numbers.</p>	 <p>3. MAKE A PLAN</p> <p>Pick a day in October. Then invite everyone you know. Charge an entry fee and add raffles/games to your event.</p>	 <p>4. RAISE FUNDS. HAVE FUN</p> <p>Remember, the more we raise, the more research we can fund. Your support saves lives.</p>
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CATCHING COVID-19 AT WORK



**BY JAMES RUSSELL,
WORKCOVER
OFFICER**

Under the Workers Rehabilitation and Compensation Act 1988, a worker can make a claim for workers compensation where they have suffered an injury that arose out of or in the course of their employment; or contracted a disease that their employment contributed to by a substantial degree.

TO MAKE A WORKERS COMPENSATION CLAIM FOR COVID-19

- ◆ You must be diagnosed with COVID-19; and
- ◆ Your employment must have contributed to a substantial degree. You should provide evidence of pathology testing confirming your diagnosis.

If you are diagnosed with COVID-19:

- ◆ Your treating medical practitioner should provide you with an Initial Workers Compensation Medical Certificate to that effect;
- ◆ You will need to provide information to support how the diagnosis is related to work;
- ◆ You should notify your employer immediately, who should provide you with a workers compensation claim form.

Your claim will then follow the normal claims process (outlined below) and be considered by your employer or their insurer, taking into account the particular circumstances and evidence of your claim.

Due to the nature of viruses, it may be difficult to determine that

employment was the main contributing factor. Therefore, each claim will be assessed on its individual merits.

You are not entitled to workers compensation in circumstances where you choose to self-isolate because you believe you may have been exposed to or contracted COVID-19, or you've been advised or required to self-isolate by your employer or other authority.

MAKING A CLAIM CAN BE COMPLICATED. PLEASE CONTACT THE SDA IF YOU HAVE ANY QUESTIONS OR NEED HELP.

STEPS FOR MAKING A CLAIM

Step 1: Get treatment plus a workers compensation medical certificate.

Seek medical treatment for your illness and get a signed workers compensation medical certificate from your treating doctor.

Step 2: Tell your employer about your illness.

You must tell your employer about your illness as soon as possible. You can do this in person, in writing or by email.

Step 3: Your right to make a workers compensation claim.

Your employer must inform you of your right to make a workers compensation claim and give you a *Notice of Right to Make a Workers Compensation Claim* form within 14 days of you telling them about your illness.

Your employer must tell their insurer within three working days about your illness.

Step 4: Get a workers compensation claim form:

If you wish to make a claim, you will need to complete a *Workers Compensation Claim Form*.

You can either download one from worksafe.tas.gov.au, or ask your employer for one. If you ask for this form, your employer must give you one and must not obstruct you.

You should usually do this within six months of the date of your diagnosis. If you decide to leave your employment, you must do this before you leave.

Step 5: Complete the claim form.

Complete the claim form and give it to your employer with your Workers Compensation Medical Certificate signed by your treating doctor.

You can do this in person or by post.

WHAT HAPPENS NEXT

Your employer must tell their insurer within three working days that they have received your claim, and forward it within five working days of receiving it. They must start making payments immediately.

The insurer will then tell you and the employer they have received the claim, within 28 days.

If a decision hasn't been made within 28 days to accept your claim, you will be advised of the reasons why and what steps the employer/insurer is taking to enable them to make a decision.

A decision must be made within 84 days of lodging your claim.

The insurer will give you and your employer information about your rights, roles and responsibilities during the workers compensation process.

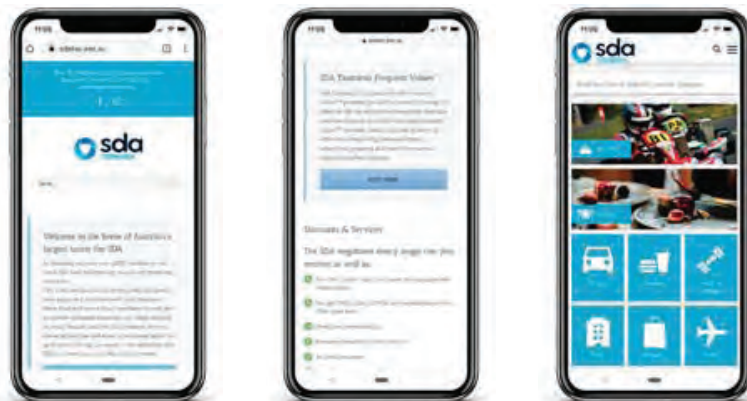


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HOW TO REDEEM OFFERS USING YOUR PHONE

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This offer cannot be used in conjunction with any other offer. To qualify, you must use the promotion code SDA. If you take out multiple policies the offer is available for each policy taken out. This is a promotion by Knose Financial Services Pty Ltd (ABN 38 620 795 735). Engaging Members (ABN 86758398756) may receive a referral fee for each person who takes up the offer of discounted pet insurance from Knose. For more details see the Knose Pet Insurance Financial Services Guide.

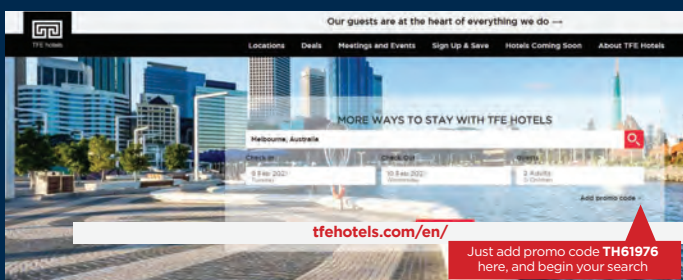


SDA MEMBERS GET **15% OFF** AT TFE HOTELS

TFE Hotels, headquartered in Australia, currently comprises 70 hotels in Australia and New Zealand under six brands.

And now, SDA members can receive special prices when booking at TFE Hotels in Australia or New Zealand, including Adina, Rendezvous, Vibe, Travelodge, Quincy and TFE Collections (The Calile, The Savoy, Hotel Kurunjang and The Hotel Britomart).

To receive your 15% discount on the best available room rates, simply go to tfehotels.com/en/, and key in promo code **TH61976**.



Offer applies until 31 December 2021.



Europcar is pleased to offer SDA members **10% off** our best rate of the day.* To take advantage of this exclusive member rate, visit europcar.com.au/partners/sda or call **1300 555 242** and quote **47699503** when booking. You can also access page directly on your smartphone or tablet, simply open the camera and hover open the QR barcode below.

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*Terms and Conditions apply, visit website for full details





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KNOWS TRAVEL



MOVIE TICKETS



Financial members of the SDA can go to the movies at discounted prices by purchasing tickets through the Union!

TICKETS are available for Village Cinemas throughout Tasmania, plus Metro Cinemas (Burnie).

TO ORDER... Go to sdatas.asn.au, hover over the 'Members Area' drop-down menu and select 'Purchase Movie Tickets'. If you're not already registered on the website, you'll need to complete the 'New User Registration' section.

DELIVERY... Your tickets will be mailed to you by registered post.

NO INTERNET ACCESS? NO WORRIES! Just call us on 1300 152 851 with your credit card details to order.



BOOK AT SDATAS.ASN.AU

If you work in retail it pays to learn what you can claim at tax time



To claim a deduction for work-related expenses

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it.*

You can only claim the work-related part of expenses. You can't claim a deduction for any part of the expense that relates to personal use.

*You can use the ATO app myDeductions tool to keep track of your expenses and receipts throughout the year.

Meal expenses



- ✓ **You can claim** a deduction for the cost of overtime meals on those occasions where:
 - you worked overtime and took an overtime meal break, and
 - your employer paid you an overtime meal allowance under an industrial law, award or agreement.
- ✗ **You can't claim** a deduction for the cost of meals eaten during a normal working day as it is a private expense, even if you receive an allowance to cover the meal expense.

Car expenses



- ✓ **You can claim** a deduction when you:
 - drive between separate jobs on the same day – eg travelling to your second job as a waiter
 - drive to and from an alternate workplace for the same employer on the same day – eg driving between separate retail stores for the same employer.
- ✗ **You generally can't claim** the cost of trips between home and work, even if you live a long way from your usual workplace or have to work outside normal business hours – eg late night shopping or weekend shifts.

If you claim car expenses, you need to keep a logbook to determine the work-related percentage, or be able to demonstrate to the ATO a reasonable calculation if you use the cents per kilometre method to claim.¹

Self-education expenses



- ✓ **You can claim** a deduction for self-education expenses if your course relates directly to your current job, eg a customer service course.
- ✗ **You can't claim** a deduction if your study is only related in a general way or is designed to help get you a new job, eg a health and wellbeing course.

Clothing expenses



- ✓ **You can claim** a deduction for the cost of buying, hiring, mending or cleaning certain uniforms that are unique and distinctive to your job, or protective clothing that your employer requires you to wear.
- ✗ **You can't claim** a deduction for the cost of buying or cleaning plain clothing worn at work, even if your employer tells you to wear it, and even if you only wear it for work, eg, black pants and a white shirt or everyday clothing—even if it's sold at the store you work for.

Personal grooming



- ✗ **You can't claim** a deduction for hairdressing, cosmetics, hair and skin care products, even if your employer tells you to use them and you work in a store that sells them – they are personal expenses.

Other common deductions



- ✓ As long as the expense relates to your employment, **you can claim** a deduction for the work-related portion of the cost of:
 - seminars and conferences
 - technical or professional publications
 - union and professional association fees
 - phone and internet usage if your employer needs you to use your personal devices for work.



Still unsure about what you can claim?

Download the ATO's retail work-related expenses guide at ato.gov.au/retail21

This is a general summary only.



Australian Government
Australian Taxation Office

GENERAL RETAIL INDUSTRY AWARD 2010 FROM 1 SEPTEMBER 2021

MINIMUM WAGE RATES EFFECTIVE 1 SEPTEMBER 2021 <small>DOES NOT APPLY TO WOOLWORTHS, COLES, MYER, TARGET, COUNTRY ROAD, ROCKMANS, BIG W, PETROL PLUS, KMART, HARRIS SCARFE, JUST JEANS, OFFICEWORKS, K&D WAREHOUSE, VEHICLE INDUSTRY, BUNNINGS HARDWARE, MILLERS, BETTS & BETTS, PRICELINE AND PRICE ATTACK, WATTYL PAINTS SPOTLIGHT AND FAST FOOD WORKERS LAST WAGE INCREASE \$20.70</small> SUNDAY RATES <small>NORMAL RATE + 95% (195%) FROM 1 JULY 2017 NORMAL RATE + 80% (180%) FROM 1 JULY 2018 NORMAL RATE + 65% (165%) FROM 1 JULY 2019 NORMAL RATE + 50% (150%) FROM 1 JULY 2020</small>	Ordinary Hours							17.5% annual leave loading on four weeks' leave	
	7am to 9pm Monday to Friday		After 6pm Monday to Friday		7am to 6pm Saturday				
	Hourly Rate		Hourly Rate		Hourly Rate				
	Full-time and part-time up to 38 hours a week	Casual loading of 25%	Full-time and part-time loading of 25%	Casual loading of 50%	Full-time and part-time loading of 25%	Casual loading of 50%			
38 HOUR WEEKLY RATE	\$	\$	\$	\$	\$	\$	\$	\$	
RETAIL EMPLOYEE									
Level 1 Shop Assistant, Checkout Operator, Trolley Collector, Video Hire Worker, LPO, Clerical Assistant	848.54	22.33	27.91	27.91	33.50	27.91	33.50	593.98	
Level 2 Forklift Operator	868.77	22.86	28.58	28.58	34.20	28.58	34.20	608.14	
Level 3 Dept Mngr 2IC, Corsetiere, Snr LPO, Cook	882.22	23.22	29.02	29.02	34.82	29.02	34.82	617.55	
Level 4 Trades Qualified (e.g. Butcher, Baker), Clerical Officer Level 2, Shiftworker/ Nightfill Supervisor	899.64	23.68	29.60	29.60	35.51	29.60	35.51	629.75	
Level 5 Tradesperson in charge of other Tradespersons, Services Supervisor (more than 15 employees)	936.56	24.65	30.81	30.81	36.98	30.81	36.98	655.60	
Level 6 Section/Dept Manager (5+ employees including self), Clerical Officer Level 3, Assistant/Deputy/2IC Shop Mngr	950.11	25.00	31.25	31.25	37.50	31.25	37.50	665.10	
Level 7 Visual Merchandiser, Clerical Officer Level 4	997.78	26.26	32.82	32.82	39.39	32.82	39.39	698.45	
Level 8 Shop Manager, Clerical Officer Level 5	1,038.24	27.32	34.15	34.15	40.98	34.15	40.98	726.77	
JUNIOR RATES									
<i>Age</i>									
	<i>% of weekly rate of pay</i>								
Under 16 years of age	45	381.84	10.05	12.56	12.56	15.08	12.56	15.08	267.30
16 years of age	50	424.27	11.17	13.96	13.96	16.76	13.96	16.76	297.00
17 years of age	60	509.11	13.40	16.75	16.75	20.10	16.75	20.10	356.40
18 years of age	70	593.97	15.63	19.54	19.54	23.45	19.54	23.45	415.78
19 years of age	80	678.85	17.86	22.33	22.33	26.80	22.33	26.80	475.20
20 years of age	100 (from 1 July 2015, after six months' employment with employer)	848.54	22.33	27.91	27.91	33.50	27.91	33.50	593.98
APPRENTICES									
<i>Apprenticeship Year</i>	<i>% of Level 4</i>								
1st Year	50	449.82	11.84						
2nd Year	60	539.78	14.21						
3rd Year	80	719.71	18.94						
4th Year	90	809.68	21.31						

SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION, TASMANIAN BRANCH ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

OFFICER DECLARATION STATEMENT

I, Paul Orlando Griffin, being the General Secretary of Shop, Distributive and Allied Employees Association Tasmanian Branch declare that the following activities did not occur during the reporting period ending 30 June 2021.

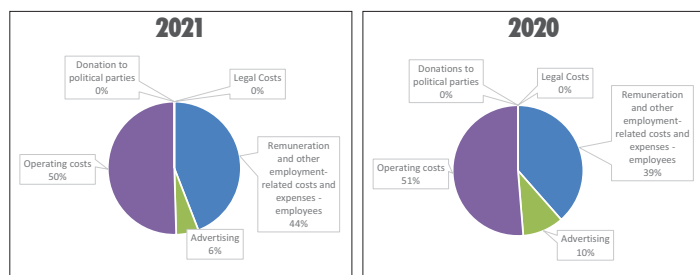
- Acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- Have another entity administer the financial affairs of the reporting unit
- Make a payment to a former related party of the reporting unit

Signed by the officer: **Paul Orlando Griffin – General Secretary**
Dated 15 September 2021

s.255(2A) Fair Work (Registered Organisations) Act 2009 (RO Act)

The state council presents the expenditure report as required under subsection 255(2A) on the reporting unit for the year ended 30 June 2021.

EXPENDITURE AS REQUIRED UNDER S. 255(2A) RO ACT FOR THE YEAR ENDED 30 JUNE 2021



Name and title of designated officer: **Paul Orlando Griffin – General Secretary**
Dated 15 September 2021

OPERATING REPORT

The State Council presents its report on the reporting unit for the financial year ended 30 June 2021.

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

The principal activities of the Shop, Distributive and Allied Employees Association - Tasmanian Branch (the Association) during the year were to promote the interests of its members through a quarterly journal and other publications outlining implementation of any new enterprise agreements, wage increases and changes to industrial legislation both Federal and State.

To set targets of member recruitment in each company where the Association had members, to attain eventual 100% membership with a calendar year goal in excess of 6,000 members.

Significant changes in financial affairs

There were no significant changes in the financial affairs of the Association.

Right of members to resign

A member may resign in accordance with Branch Rule 12.

Officers or members who are superannuation fund trustee(s) or director of a company that is a superannuation fund trustee where being a member or officer of a registered organisation is a criterion for

No officer or member of the Union is a trustee (or a director of a union that is a trustee) of a superannuation entity, where a criterion for them being a trustee (or a director) is that they are an officer or member of the union.

Number of members

The Shop, Distributive and Allied Employees Association, Tasmanian Branch had 5130 members as at 30 June 2021 (2020: 4897) which included both honorary and life members, with the highest number of members throughout the 2021 financial year reaching 5137.

Number of employees

The Association employed eleven staff which includes one part-time and two casual staff.

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

All members held these positions for the entire reporting period unless indicated otherwise.

General President:	Isabell Wells	
Branch Vice President:	Ross Charlton	
General Secretary and Treasurer:	Paul Griffin	
State Committee:	Fiona Smith	Retired
	Sharon Butcher	
	Aniela Harris	
	Katrina Barr	
	Leanne Porter	
	Chris Stilgoe	
	Joel Tynan	New member

Name and title of designated officer: **Paul Orlando Griffin – General Secretary**
Dated 15 September 2021

DECLARATION BY STATE COUNCIL FOR THE YEAR ENDED 30 JUNE 2021

On the 15 September 2021 the State Council of the Shop, Distributive and Allied Employees Association, Tasmanian Branch passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2021:

The State Council declares that in its opinion:

- the financial statements and notes comply with the Australian Accounting Standards;
- the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- 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;
- there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- during the financial year to which the GPFR relates and since the end of that year:
 - meetings of the State Council were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - 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
 - the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
 - 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
 - where information has been sought in any request by a member of the reporting unit or Commissioner duly made under section 272 of the RO Act has been provided to the member or Commissioner; and
 - where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the State Council.

Name and title of designated officer: **Paul Orlando Griffin – General Secretary**
Dated 15 September 2021

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Continuing Operations			
Revenue			
Membership dues	4(a)	1,776,507	1,783,913
Interest	4(b)	24,917	60,145
Other revenue	4(c)	14,976	148,332
		1,816,400	1,992,390
Expenditure			
Direct member benefits expenses		163,892	194,310
Affiliation fees	5(a)	14,688	15,200
Capitation fees	5(b)	225,286	220,150
Marketing expenses		190,520	265,459
Occupancy expenses		28,998	33,822
Administration expenses	5(c)	248,896	228,222
Employee benefits expenses	5(d)	729,526	661,365
Grants or donations	5(e)	4,559	3,100
Motor vehicle expenses		52,478	45,570
Depreciation	5(f)	79,702	83,691
Loss on sale of asset	5(h)	-	2,551
		1,738,545	1,753,440
		77,855	238,950
Surplus for the year			
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss		-	-
Gain on revaluation of land and buildings		-	-
Items that may be reclassified subsequently to profit or loss		-	-
Other comprehensive income		-	-
Total comprehensive income for the year		77,855	238,950

The Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the notes to the financial statements.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
Current assets			
Cash and bank balances	6	527,194	386,105
Trade and other receivables	7	250,197	305,761
Inventories	8	11,671	13,704
Financial Assets	9	2,927,781	2,888,776
Total current assets		3,716,843	3,594,346
Non-current assets			
Property, plant and equipment	10	1,032,055	1,058,226
Right of use asset	13(a)	48,805	62,750
Total non-current assets		1,080,860	1,120,976
Total assets		4,797,703	4,715,322
Current liabilities			
Trade and other payables	11	80,231	102,416
Lease liabilities	13(b)	13,642	12,678
Provisions	12	206,773	172,884
Total current liabilities		300,646	287,978
Non-current liabilities			
Provisions	12	24,485	18,985
Lease liabilities	13(b)	38,609	52,251
Total non-current liabilities		63,094	71,237
Total liabilities		363,740	359,214
Net assets		4,433,963	4,356,108
Equity			
Retained earnings	14	3,624,742	3,546,887
Reserves	15	809,221	809,221
Total equity		4,433,963	4,356,108

The Statement of Financial Position should be read in conjunction with the notes to the financial statements.

STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

	Reserves \$	Retained earnings \$	Total \$
Balance at 1 July 2019	809,221	3,307,937	4,117,158
Profit for the year	-	238,950	238,950
Other comprehensive income for the year	-	-	-
Realisation of amount previously realised as asset revaluation reserve	-	-	-
Balance at 30 June 2020	809,221	3,546,887	4,356,108
Balance at 1 July 2020	809,221	3,546,887	4,356,108
Profit for the year	-	77,855	77,855
Other comprehensive income for the year	-	-	-
Balance at 30 June 2021	809,221	3,624,742	4,433,963

The Statement of Changes in Equity should be read in conjunction with the notes to the financial statements.

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from members and other third parties		2,026,195	2,107,945
Payment to suppliers and employees		(1,816,482)	(1,827,241)
Interest and other costs of finance paid		(2,272)	(2,750)
Income taxes paid		-	-
Net cash provided by/(used in) operating activities	20(b)	207,441	277,954
Cash flows from investing activities			
Interest received		24,917	60,145
Payments for property, plant and equipment		(39,587)	(44,077)
Proceeds from sale of property, plant and equipment		-	909
Net cash provided by/(used in) investing activities		(14,670)	16,977
Cash flows from financing activities			
Lease payments		(12,677)	(11,765)
Net cash used in financing activities		(12,677)	(11,765)
Net increase in cash and cash equivalents		180,094	283,166
Cash and cash equivalents at the beginning of the financial year		3,274,881	2,991,715
Cash and cash equivalents at the end of the financial year	20(a)	3,454,975	3,274,881

The Statement of Cash Flows should be read in conjunction with the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

1. GENERAL INFORMATION

Shop, Distributive and Allied Employees Association, Tasmanian Branch is the Tasmanian branch of the national Shop, Distributive and Allied Employees Association. The Association's registered office and its principal place of business are as follows:

Registered office

72 York Street
Launceston
TASMANIA 7250

Principal place of business

72 York Street
Launceston
TASMANIA 7250

2. ADOPTION OF NEW AND REVISED ACCOUNTING STANDARDS

2.1 New and revised AASBs affecting amounts reported and/or disclosures in the financial statements

In the current year, the Association has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current annual reporting period. The adoption of these new and revised Standards and Interpretations has not had a material impact on the current or prior periods.

2.2 New and revised Australian Accounting Standards in issue but not yet effective

At the date of authorisation of the financial statements, the Association has not applied the following new and revised Australian Accounting Standards, Interpretations and amendments that have been issued but are not yet effective:

Standard/Amendment	Effective for annual reporting periods beginning on or after
AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current	1 January 2022
AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments	1 January 2022
AASB 2020-4 Amendments to Australian Accounting Standards - Covid-19-Related Rent Concessions	1 June 2020

3. SIGNIFICANT ACCOUNTING POLICIES

Statement of compliance

The financial report is a general purpose financial report which has been prepared in accordance with the Association's constitution, the requirements of the *Fair Work (Registered Organisations) Act 2009*, Australian Accounting Standards and Interpretations, and complies with other requirements of the law. The financial report includes the financial statements of the Association. For the purposes of preparing the financial statements, the Association is a not-for-profit entity.

The financial statements were authorised for issue by the State Council on 15 September 2021.

Basis of preparation

The financial report has been prepared on the basis of historical cost, except for the revaluation of certain non-current assets and financial instruments. Historical cost is based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars.

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(a) Borrowing costs

Borrowing costs are recognised in profit or loss in the period in which they are incurred.

(b) Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(c) Employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably. Liabilities recognised in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Liabilities recognised in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the association in respect of services provided by employees up to reporting date.

Defined contribution plans

Contributions to defined contribution superannuation plans are expensed when incurred.

(d) Financial instruments

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

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

(e) Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognised financial assets are measured subsequently in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification of financial assets

Debt instruments that meet the following conditions are measured subsequently at amortised cost:

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

The Association does not irrevocably designate debt instruments that meet the conditions of amortised cost as fair value through other comprehensive income (FVTOCI), therefore by default all other financial assets are measured subsequently at fair value through profit or loss (FVTPL).

Amortised cost and effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period.

For financial assets the effective interest rate is the rate that exactly discounts estimated future cash receipts excluding expected credit losses, through the expected life of the debt instrument, or, where appropriate, a shorter period, to the gross carrying amount of the debt instrument on initial recognition.

The amortised cost of a financial asset is the amount at which the financial asset is measured at initial recognition minus the principal repayments, plus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for any loss allowance. The gross carrying amount of a financial asset is the amortised cost of a financial asset before adjusting for any loss allowance.

Financial assets at FVTPL

Financial assets that do not meet the criteria for being measured at amortised cost (see above) are measured at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any fair value gains or losses recognised in profit or loss to the extent they are not part of a designated hedging relationship.

Impairment of financial assets

The Association recognises a loss allowance for expected credit losses on investments in debt instruments that are measured at amortised cost, trade receivables and contract assets. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

The Association always recognises lifetime ECL for trade receivables and contract assets. The expected credit losses on these financial assets are estimated using a provision matrix based on the Association's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

For all other financial instruments, the Association recognises lifetime ECL when there has been a significant increase in credit risk since initial recognition. However, if the credit risk on the financial instrument has not increased significantly since initial recognition, the Association measures the loss allowance for that financial instrument at an amount equal to 12-month ECL.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12-month ECL represents the portion of lifetime ECL that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

Write-off policy

The Association writes off a financial asset when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings. Financial assets written off may still be subject to enforcement activities under the Association's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss.

Measurement and recognition of expected credit losses

The measurement of expected credit losses is a function of the probability of default, loss given default and the exposure at default. The assessment of the probability of default and loss given default is based on historical data adjusted by forward-looking information as described above. As for the exposure at default, for financial assets, this is represented by the assets' gross carrying amount at the reporting date; for financial guarantee contracts, the exposure includes the amount drawn down as at the reporting date, together with any additional amounts expected to be drawn down in the future by default date determined based on historical trend, the Association's understanding of the specific future financing needs of the debtors, and other relevant forward-looking information.

For financial assets, the expected credit loss is estimated as the difference between all contractual cash flows that are due to the Association in accordance with the contract and all the cash flows that the Association expects to receive, discounted at the original effective interest rate.

If the Association has measured the loss allowance for a financial instrument at an amount equal to lifetime ECL in the previous reporting period, but determines at the current reporting date that the conditions for lifetime ECL are no longer met, the Association measures the loss allowance at an amount equal to 12-month ECL at the current reporting date, except for assets for which simplified approach was used.

De-recognition of financial assets

The Association derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Association neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Association recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Association retains substantially all the risks and rewards of ownership of a transferred financial asset, the Association continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On de-recognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

(f) Financial liabilities

All financial liabilities are measured subsequently at amortised cost using the effective interest method or at FVTPL in certain circumstances, however the Association does not currently designate financial liabilities as FVTPL or hold liabilities for trading and therefore by default all the Association's financial liabilities are measured at amortised cost.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the amortised cost of a financial liability.

The Association derecognises financial liabilities when, and only when, the Association's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

(g) Income Tax

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

(h) Inventories

Inventories are valued at the lower of cost and net realisable value. Costs, are assigned to inventory on hand by the method most appropriate to each particular class of inventory, with the majority being valued on a first in first out basis. Net realisable value represents the estimated selling price less all estimated costs of completion and costs necessary to make the sale.

(i) Property, plant and equipment

Purchases of land, buildings, plant and equipment are recognised initially at cost in the Statement of Financial Position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Following initial recognition at cost, land and buildings are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Revaluations are performed with sufficient frequency such that the carrying amount of assets do not differ materially from those that would be determined using fair values as at the reporting date.

(j) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable.

Member subscriptions

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- The Association has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Association retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the entity; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised by reference to the stage of completion of the contract. Member subscriptions and car park rental income is recognised to the extent that the associated services relating to the fees have been provided.

Interest revenue

Interest revenue is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

(k) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

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

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

(l) Critical accounting judgements and key sources of estimation uncertainty

In the application of the Association's accounting policies, which are described above, management is required to make judgments, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The State Council has engaged a third party property valuer, to determine the appropriate valuation techniques and inputs for fair value measurements. In estimating the fair value of these assets, the property valuer uses market-observable data to the extent available, to establish an appropriate fair value of the assets.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

(m) 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 it relates.

(n) Contingent Liabilities and Contingent Assets

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

(o) Going concern

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

The Association has not agreed to provide financial supporting to ensure another reporting unit has the ability to continue as a going concern.

(p) Leases

The Association assesses whether a contract is or contains a lease, at inception of the contract. The Association recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Association recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Association uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Association remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever:

- The lease term has changed or there is a significant event or change in circumstances resulting in a change in the assessment of exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.
- The lease payments change due to changes in an index or rate or a change in expected payment under a guaranteed residual value, in which cases the lease liability is remeasured by discounting the revised lease payments using an unchanged discount rate (unless the lease payments change is due to a change in a floating interest rate, in which case a revised discount rate is used).
- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

The Association did not make any such adjustments during the periods presented.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Whenever the Association incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognised and measured under AASB 137. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

The right-of-use assets are presented as a separate line in the consolidated statement of financial position. The Association applies AASB 136 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the 'Property, Plant and Equipment' policy.

As a practical expedient, AASB 16 permits a lessee not to separate non-lease components, and instead account for any lease and associated non-lease components as a single arrangement. The Association has not used this practical expedient. For contracts that contain a lease component and one or more additional lease or non-lease components, the Association allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

4. REVENUE

	2021 \$	2020 \$
An analysis of the Association's revenue for the year, from continuing operations, is as follows:		
(a) Revenue from member subscriptions	1,776,507	1,783,913
(b) Interest	24,917	60,145
(c) Other revenue		
Movie ticket sales	5,921	17,393
ATO Cash Flow Boost	-	100,000
Car park rent	9,055	8,401
Other	-	22,538
	14,976	148,332

5. PROFIT FOR THE YEAR

Profit for the year has been arrived at after recognising the following gains and losses:

(a) Affiliation fees		
Australian Labor Party - Tasmania	14,688	15,200
(b) Capitation fees		
Unions Tasmania	39,176	36,026
SDAEA National Account	161,835	160,108
SDAEA International Fund	24,275	24,016
	225,286	220,150
(c) Administration fees		
Consideration to employers for payroll deductions		
Commissions paid to employers	6,652	3,722
Delegate meetings and training	14,246	19,079
Meeting expenses	123	153
Other administration costs	227,875	205,268
	248,896	228,222
(d) Employee expenses		
Holders of office:		
Wages and salaries	73,448	72,482
Superannuation	8,128	8,010
Leave and other entitlements	12,113	11,839
Other employee expenses	9,325	20,616
	103,014	112,947
Employees other than office holders:		
Wages and salaries	481,305	416,544
Superannuation	49,514	43,495
Leave and other entitlements	44,260	47,426
Other employee expenses	51,433	40,953
	626,512	548,418
Total employee expenses	729,526	661,365
(e) Grants or donations		
Grants:		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Donations:		
Total paid that were \$1,000 or less	4,559	3,100
Total paid that exceeded \$1,000	-	-
	4,559	3,100
(f) Depreciation and amortisation		
Depreciation of non-current assets	65,758	69,747
Depreciation of right of use assets	13,944	13,944
	79,702	83,691
(g) Legal costs		
Litigation	-	-
Other legal matters	-	-
	-	-
(h) Loss on sale of assets		2,551

6. CASH AND CASH EQUIVALENTS

Petty cash - Launceston	100	100
Petty cash - Hobart	100	100
Undeposited Funds	-	195
Cash at bank - trading account	526,994	385,710
CBA Term Deposit	-	-
CBA Online saver	-	-
	527,194	386,105
7. TRADE AND OTHER RECEIVABLES		
Subscriptions in arrears	146,787	150,770
Sundry debtors and prepayments	39,463	39,615
Car park debtors	420	300
Member and employee loans	63,527	63,449
Accrued interest income	-	14,127
ATO cash flow boost	-	37,500
Receivables from other reporting units	-	-
	250,197	305,761
Less allowance for expected credit losses	-	-
Net trade and other receivables	250,197	305,761

7. TRADE AND OTHER RECEIVABLES

Subscriptions in arrears	146,787	150,770
Sundry debtors and prepayments	39,463	39,615
Car park debtors	420	300
Member and employee loans	63,527	63,449
Accrued interest income	-	14,127
ATO cash flow boost	-	37,500
Receivables from other reporting units	-	-
	250,197	305,761
Less allowance for expected credit losses	-	-
Net trade and other receivables	250,197	305,761

The average credit period on sales is 60 days. No interest is charged on outstanding trade receivables. Included in the Association's trade receivables are an immaterial amount of debtors greater than 90 days.

The Association has not recognised an allowance for doubtful debts because there has not been a significant change in credit quality and amounts receivable are still considered recoverable.

8. INVENTORIES

Movie tickets	2021 \$	2020 \$
	11,671	13,704

9. FINANCIAL ASSETS

Term Deposits	2,927,781	2,888,776
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10. PROPERTY, PLANT AND EQUIPMENT

	Freehold land at fair value \$	Buildings at fair value \$	Plant and equipment at cost \$	Low value pool \$	Total \$
Gross carrying amount					
Balance at 30 June 2019*	650,000	237,198	468,690	132,149	1,488,037
Additions	-	-	44,077	-	44,077
Disposals	-	-	(23,501)	-	(23,501)
Revaluation	-	-	-	-	-
Balance at 30 June 2020*	650,000	237,198	489,266	132,149	1,508,613
Additions	-	-	39,587	-	39,587
Disposals	-	-	-	-	-
Revaluation	-	-	-	-	-
Balance at 30 June 2021	650,000	237,198	528,853	132,149	1,548,200
Accumulated depreciation					
Balance at 30 June 2019*	-	(12,650)	(256,708)	(131,323)	(400,681)
Depreciation expense	-	(5,781)	(63,656)	(310)	(69,747)
Disposals	-	-	20,041	-	20,041
Revaluation	-	-	-	-	-
Balance at 30 June 2020*	-	(18,431)	(300,323)	(131,633)	(450,387)
Depreciation expense	-	(5,781)	(59,783)	(194)	(65,758)
Disposals	-	-	-	-	-
Revaluation	-	-	-	-	-
Balance at 30 June 2021	-	(24,212)	(360,106)	(131,827)	(516,145)
Net book value					
As at 30 June 2020	650,000	218,767	188,943	516	1,058,226
As at 30 June 2021	650,000	212,986	168,747	322	1,032,055

The following estimated useful lives are used in the calculation of depreciation:

Class of asset	Depreciation rate
Buildings	2% - 2.5%
Plant and equipment	10% - 67%
Low value pool	19% - 38%

Aggregate depreciation allocated, whether recognised as an expense or capitalised as part of the carrying amount of other assets during the year:

	2021 \$	2020 \$
Buildings	5,781	5,781
Plant and equipment	59,783	63,656
Low value pool	194	310
	65,758	69,747

* Refer to note 15

11. TRADE AND OTHER PAYABLES

Trade payables	14,984	63,093
Accruals	-	-
Other payables	64,634	38,688
Payables to other reporting units	-	-
Consideration to employers for payroll deductions	613	635
Legal costs	-	-
	80,231	102,416

The average credit period for purchases of goods and services is 30 days. No interest is charged on trade payables.

12. PROVISIONS

Employee Provisions

Office Holders

Annual Leave	11,294	15,562
Long Service Leave	71,400	69,088
Separation and redundancies	-	-
Other	-	-
	82,694	84,650

Employees other than office holders:

Annual Leave	59,579	48,955
Long Service Leave	88,985	58,264
Separation and redundancies	-	-
Other	-	-
	148,564	107,219
	231,258	191,869

Current	206,773	172,884
Non Current	24,485	18,985
	231,258	191,869

13. (A) RIGHT OF USE ASSETS

Building		
At cost:	76,694	76,694
Accumulated Depreciation	(27,889)	(13,944)
Net book value	48,805	62,750

13. (B) LEASE LIABILITIES

Current lease liability	13,642	12,678
Non-current lease liability	38,609	52,251
Total	52,251	64,929

14. RETAINED EARNINGS

Balance at beginning of financial year	3,546,887	3,307,937
Net profit attributable to members of the Association	77,855	238,950
Balance at end of financial year	3,624,742	3,546,887

15. RESERVES

Asset revaluation reserve

Balance at beginning of financial year	809,221	809,221
Movements	-	-
Transfer to retained earnings	-	-
Balance at end of financial year	809,221	809,221

The Association's land and buildings are stated at their estimated fair values with reference to an external valuation performed periodically. The fair value estimates include significant management judgement around overall market conditions, adjusted if necessary, for any difference in the nature, location or condition of the specific asset at the statement of financial position date.

The fair value of the freehold land was determined based on the market comparable approach that reflects recent transaction prices for similar properties. The fair value of the buildings was determined using the cost approach that reflects the cost to a market participant to construct assets of comparable utility and age. Significant inputs include management's assessment of discount / premium on the observable market rates, for which a change in determined rate could cause a material adjustment to the fair value of the land and buildings. There has been no change to the valuation technique during the year.

16. EQUITY

Other specific disclosures - Funds

Compulsory levy/voluntary contribution fund - if invested in assets	-	-
Other funds required by rules	-	-

17. COMMITMENTS FOR EXPENDITURE

There are no capital or other expenditure commitments contracted for as at reporting date.

18. KEY MANAGEMENT PERSONNEL REMUNERATION

Details of key management personnel

The members of the State Council and other members of key management personnel of the Association during the year were:

General President:	Isabell Wells	
Branch Vice President:	Ross Charlton	
General Secretary and Treasurer:	Paul Griffin	
State Committee:	Fiona Smith	Retired
	Sharon Butcher	
	Aniela Harris	
	Katrina Barr	
	Leanne Porter	
	Chris Stilgoe	
	Joel Tynan	New Member

The aggregate remuneration made to state councillors and other members of key management personnel of the Association is set out below:

	2021 \$	2020 \$
Short-term employee benefits	85,561	84,321
Post-employment benefits	8,128	8,010
	93,689	92,331

(a) Transactions with key management personnel

During the year State Councillors and their related entities purchased goods, which were trivial in nature, from the association on the same terms and conditions available to other members.

(b) Transactions with other related parties

Other related parties include:

- SDAEA National Office
- SDAEA International Fund

(c) Loans to related parties

Loans to related parties include the following

	2021 \$	2020 \$
Matthew and Katrina Barr	15,900	16,420

The above loans relate to financial assistance provided to Matthew and Katrina Barr. The loans have been provided interest free and have an undefined term.

(d) Transactions between Shop, Distributive and Allied Employees Association, Tasmanian Branch and its related parties

During the financial year, the following material transactions occurred between the association and its other related parties:

- Shop, Distributive and Allied Employees Association, Tasmanian Branch paid annual capitation fees to SDAEA National Office of \$161,835 (2020: \$160,108)
- Shop, Distributive and Allied Employees Association, Tasmanian Branch paid annual capitation fees to SDAEA International Fund of \$24,275 (2020: \$24,016)
- Shop, Distributive and Allied Employees Association, Tasmanian Branch paid annual affiliation fees to ALP Tasmania of \$14,688 (2020: \$15,200)
- Shop, Distributive and Allied Employees Association, Tasmanian Branch paid annual capitation fees to Unions Tasmania \$39,176 (2020: \$36,026)

19. REMUNERATION OF AUDITORS

Auditor of the Association:

Audit of the financial report	11,085	10,747
Taxation services	14,720	11,980
	25,805	22,727

The auditor of Shop, Distributive and Allied Employees Association, Tasmanian Branch is Deloitte Touche Tohmatsu.

20. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash and cash equivalents

For the purposes of the statement of cash flow, cash and cash equivalents includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash and cash equivalents at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Petty cash	200	200
Undeposited Funds	-	195
Cash at bank - trading account	526,994	385,710
Term Deposits	2,927,781	2,888,776
CBA Online saver	-	-
	3,454,975	3,274,881

(b) Reconciliation of profit for the year to net cash flows from operating activities:

Profit/(loss) from the year	77,855	238,950
Depreciation and amortisation	79,702	83,691
Gain on revaluation	-	-
Interest income received and receivable	(24,917)	(60,145)
Gain on sale of buildings	-	-
Loss on sale of plant and equipment	-	2,551
(Increase)/decrease in assets:		
Trade and other receivables	55,564	(17,524)
Inventories	2,033	(6,405)
Increase/(decrease) in liabilities:		
Trade and other payables	(22,185)	28,837
Provisions	39,389	7,999
Net cash generated by operating activities	207,441	277,954

(c) Cash flow information:

Cash inflows from another reporting unit or controlled entity	-	-
	-	-
Cash outflows to another reporting unit or controlled entity	-	-
	-	-

21. FINANCIAL INSTRUMENTS

(a) Significant accounting policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in Note 3 to the financial statements.

(b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the State Council, who has built an appropriate liquidity risk management framework for the management of the Association's short, medium, and long-term funding and liquidity management requirements. The Association manages liquidity risk by maintaining adequate reserves, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Liquidity and interest risk tables

The following tables detail the Association's remaining contractual maturity from its non-derivative financial liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Association can be required to pay. The table includes both interest and principal cash flows:

	Weighted average effective interest rate %	Less than 1 month	1-3 months	3 months to 1 year	1-5 years	Total
		\$	\$	\$	\$	\$
2021 Amortised cost						
Non-interest bearing	-	80,231	-	-	-	80,231
		80,231	-	-	-	80,231
2020 Amortised cost						
Non-interest bearing	-	102,416	-	-	-	102,416
		102,416	-	-	-	102,416

The following tables detail the Association's expected maturity from its non-derivative financial assets. The tables have been drawn up based on the undiscounted cash flows of financial assets including interest that will be earned on those assets except where the Association anticipates that the cash flow will occur in a different period.

	Weighted average effective interest rate %	Less than 1 month	1-3 months	3 months to 1 year	1-5 years	Total
		\$	\$	\$	\$	\$
2021 Amortised cost						
Non-interest bearing	-	777,391	-	-	-	777,391
Fixed interest rate instruments	0.55%	-	-	2,927,781	-	2,927,781
		777,391	-	2,927,781	-	3,705,172
2020 Amortised cost						
Non-interest bearing	-	691,866	-	-	-	691,866
Fixed interest rate instruments	1.50%	-	-	2,888,776	-	2,888,776
		691,866	-	2,888,776	-	3,580,642

(c) Fair value of financial instruments

The fair values of financial assets and financial liabilities are determined as follows:

- the fair value of financial assets and financial liabilities with standard terms and conditions and traded on active liquid markets are determined with reference to quoted market prices.
- the fair value of other financial assets and financial liabilities (excluding derivative instruments) are determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions.

The State Council considers that the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the financial statements approximates their fair values.

(d) Credit risk management

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Association. The Association has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral where appropriate, as a means of mitigating the risk of financial loss from defaults.

(e) Interest rate sensitivity analysis

The Association holds fixed interest rate investments.

As at 30 June 2021, the Association holds \$2,927,781 in a fixed rate term deposit. Interest rate exposure is minimal.

22. SUBSEQUENT EVENTS

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

23. SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

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

Information to be provided to members or Commissioner:

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

24. SEGMENT INFORMATION

The Association operates in one geographical location, Tasmania. All operating income is derived from member subscriptions. All costs are related to providing services to its members.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION, TASMANIAN BRANCH

Opinion

We have audited the financial report of Shop, Distributive and Allied Employees Association, Tasmanian Branch (the "Association"), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, the recovery of wages activity, notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the declaration by State Council.

In our opinion, the accompanying financial report presents fairly, in all material respects, the Association's financial position as at 30 June 2021 and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the Association's constitution and the requirements imposed by Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.

Basis for Opinion

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

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

Other Information

State Council are responsible for the other information. The other information comprises the information included in the Association's annual financial report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

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

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

Responsibilities of State Council for the Financial Report

State Council are responsible for the preparation of the financial report in accordance with Australian Accounting Standards, the Association's constitution and the requirements imposed by Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* and for such internal control as State Council determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, State Council are responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless State Council either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

State Council is responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of State Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosure, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with State Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. Stuart Dare is an approved auditor under section 256 of the Fair Work (Registered Organisations) Act 2009. He is a member of the Chartered Accountants Australia and New Zealand (CA ANZ) and holds a current Public Practice Certificate.

DELLOITTE TOUCHE TOHMATSU

S Dare
Partner

Chartered Accountant

RO number (AA2017/152)

Launceston, 17 September 2021

Liability limited by a scheme approved under Professional Standards Legislation.
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You may have noticed that there are fewer pages of financials in this edition of *Tastalk* than in last year's Spring edition.

Due to changes in the laws governing the publishing of financial reports, we are now publishing financial reports at different times of the year.

The SDA National Office financial reports will be printed in the Summer 2021 edition of *Tastalk*, or you can find them online now at sda.org.au.



SDA MEMBERSHIP APPLICATION FORM



Surname: _____ Date of Birth: _____

Given Names: _____

Postal Address: _____

Suburb: _____ Postcode: _____

Phone Numbers: Home () _____ Mobile: _____

E-mail Address: _____

Employer: _____

Employer Location: _____

Occupation: _____

Type of Employment Full-time (20 hours or more per week)
 Part-time (10-20 hours per week)
 Casual (less than 10 hours per week)

How many hours a week do you expect to work? _____ Are you a student? Yes No

I hereby agree to become a member of the Shop, Distributive and Allied Employees' Association, Tasmanian Branch. I pledge myself to comply with the rules of the Association, and with any amendments or additions which may be duly made to such rules.

Signature: _____ Date: / / _____

AUTHORITY TO DEDUCT UNION FEES FROM WAGES

Name: _____

Employer: _____

I authorise my employer to deduct from my wages the contribution prescribed by Rule 6 of the Shop, Distributive and Allied Employees' Association Tasmanian Branch, the fees prescribed by the rules as varied from time to time. Such deduction shall be paid to the aforementioned Association on behalf of the undersigned member as Union Subscriptions.

Signature: _____ Date: / / _____

SDA CHANGE OF ADDRESS/EMPLOYMENT FORM



PREVIOUS

Surname: _____ Member No: _____

Given Names: _____

Postal Address: _____

Suburb: _____ Postcode: _____

Employer: _____

Employer Location: _____

CURRENT

Surname: _____ Member No: _____

Given Names: _____

Postal Address: _____

Suburb: _____ Postcode: _____

Employer: _____

Employer Location: _____

**PLEASE RETURN COMPLETED FORM TO:
 PAUL GRIFFIN, GENERAL SECRETARY, SDA, PO BOX 1289, LAUNCESTON TAS 7250**

IF YOU NEED ANY HELP...

For information on the latest health & safety measures, government pandemic payments and any other developments:

! go to: national.sda.com.au/coronavirus

! Follow us on social media: [f sda tasmania](#) [sdatasmania](#)

WORKPLACE ASSISTANCE

SDA Tasmanian Branch

1300 152 851
sdatas.asn.au

FINANCIAL COUNSELLING

National Debt Hotline

1800 007 007
ndh.org.au

LOOKING AFTER YOUR MENTAL HEALTH

Beyond Blue

1300 224 636
beyondblue.org.au

Lifeline

131 114
lifeline.org.au

Kids Helpline (under 25)

1800 551 800
kidshelpline.com.au

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