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2021 WAS ANOTHER THE GOOD, THE BAD



**BY PAUL GRIFFIN,
GENERAL
SECRETARY**

As we go to print, the year is very nearly over and despite the ramifications of COVID-19, Tasmania has remained open with retail, fast food and warehouse workers continuing to be at the fore by keeping communities supplied across the three regions with food on the table and the necessary services most needed.

The Premier's lockdown of the borders restricted incoming travellers, and returning residents had to be quarantined and tested prior to community participation. On Tuesday 15 December, the borders were re-opened.

Despite the lockdown and for the last seven consecutive quarters, Tasmania has performed much better economically than all other States and was ranked second in three other indicators: economic growth, equipment investment and relative population growth.

Further, Tasmania is ranked first in construction, retail spending, relative unemployment, and new housing developments.

This is according to the latest report of CommSec State of the States which has been in operation for approximately 12 years and provides the latest economic

snapshot of how Australia's State and Territory economies are navigating the COVID-19 pandemic. Remarkably, unemployment rates remain low for much of the nation despite COVID-19 challenges and the Australian economy being in recession just over a year ago. However, remaining at the top of this economic surge will depend on vaccination rates and, with the re-opening of mainland and overseas borders, it will be important that those States and Territory Governments apply stimulus procedures.

NATIONAL WAGE DECISION

Nevertheless, not all news has been bad as the National Wage Decision handed down a 2.5% wage increase, although it was delayed until last September rather than the usual 1 July date of implementation.

Workers in the retail, warehousing and fast food Industries are deemed as Essential Workers and deserve the wage increase for working on the frontline while also enduring attacks of abuse from angry customers during periods of panic-buying and government-mandated check-ins.

A CONTINUING PROBLEM

The SDA recently surveyed members across the board regarding their experiences of customer abuse.

Responses indicated that a huge 59% of frontline retail workers have experienced some form of abuse in 2021.

EVENTFUL YEAR: AND THE UNKNOWN!

The Australian Retailers Association says thousands of incidents reported to it include “many acts of significant violence”.

This violence and abuse cannot only be blamed on QR code check-ins or proof of vaccination checks, as abuse of retail staff has been a problem for many years.

The Union is continuing its *No One Deserves a Serve* campaign in order to halt customers' abusive attacks on retail staff. These situations are not the fault of the workers. They are just doing their job and are not responsible for rules in their stores or State-imposed Legislation.

IN BETTER NEWS...

With this year's Christmas Day and New Year's Day being on Saturdays and Boxing Day being on Sunday, the Branch has

written to all major retailers, and their divisional brands, as well as fast food companies to remind them to apply the public holiday rate of pay for Sunday 26 December 2021 and Saturday 1 January 2022.

Respectively, these days have been substituted to occur on Tuesday 28 December and Monday 3 January.

To date, most companies have responded and have committed to applying the public holiday rate instead of the ordinary Saturday and Sunday rates – there is legislation of public holiday rates in all other mainland States, except South Australia.

RE-OPENING

Tasmania re-opened to all mainland jurisdictions on 15 December for all vaccinated travellers without a need for quarantine. However, there are still restrictions in pubs, clubs and places of public gathering.

Let's hope there are no outbreaks going into the New Year and, if so, are kept to the minimum.

SEASON'S GREETINGS

On behalf of President Isabell Wells and State Council, along with the staff of the Branch, I extend to all our members and their families a very happy, and, most importantly, safe Christmas and New Year.

It's back for 2022!

SDA TASMANIA

FOOTY TIPPING!

You could win great prizes just by being part of the fun of the SDA's footy tipping comp. Our top tipster each week will win a double movie pass and the glory of their name being published in each edition of *TasTalk*.

The overall winner at the end of the Season will receive two tickets to a 2022 Preliminary Final* including airfares and accommodation.

Registrations open in March 2022.

Simply go to sdatas.asn.au and click on the 'Footy Tipping Competition' link to sign up!

LUBRICATE NEEDLE
INFLATE TO 69 kpa.

*Subject to availability

Jason's doing us proud!



Jason Dent has achieved a great milestone, having just celebrated 15 years at Woolworths Lindisfarne. He has an intellectual disability and is a permanent employee, working 12 hours a week, spread over four days. But that's not all! Jason won the State Disability Title in 2011 and 2012. He is an integral part of the Lindisfarne community; he's played cricket for Lind, and now plays Bowls for Lind (Beltana Bowls), as well as volunteering at the Lind Football Club. Congratulations, and excellent work, Jason!

To all our essential workers...

Thank you!



**BY PAUL GRIFFIN,
GENERAL SECRETARY**

The challenge of the pandemic should never be underestimated. It has been a challenging time for everyone, but not least you, our essential workers.

As millions of Australians adjust to a semblance of normality, with restrictions easing across the country, and borders opening, the SDA would like to recognise the extraordinary efforts of retail, fast food and warehouse workers over the last two years.

When the outbreak began in 2020, many SDA members were deemed essential and were expected to continue working, despite the unsettling situation unfolding in Australia and around the world.

Supermarket and other essential retail workers stepped up and were one of the few groups thrust onto the frontlines.

Consumers could choose whether to shop online or in person, but essential retail workers had no choice but to turn up for work and serve the Australian community.

Even in States like Tasmania, where we were free of lockdowns in 2021, a great deal of angst and uncertainty has still been felt by workers, wondering when there might be an incursion into our Covid-free island.

SDA members have been patient and understanding throughout the pandemic, despite the extraordinary circumstances.

Working for You

Early in the pandemic, the SDA and the Australian union movement, led by the ACTU, responded quickly with a call for a wage subsidy for all 'stood down' workers, and stronger health and safety protections for those working on the frontline.

The Federal Government was slow to respond, but the pressure from unions and business ultimately saw the roll out of JobKeeper. It was not a perfect scheme, but it was critical in supporting millions of Australian workers and thousands of businesses.

Lifting Safety Standards

The impact of the coronavirus pandemic on health and safety in retail workplaces saw the development and adoption of the SDA 10 Point Safety Plan.

This Plan was endorsed by health officials and became the standard across the retail industry.

The beginning of the pandemic saw irrational panic buying across multiple Australian jurisdictions. Essential retail and supermarket workers were exposed to unprecedented levels of customer abuse and aggression.

According to the National Retail Association's report into the health and wellbeing of retail workers, some retailers were reporting up to a 400 per cent increase in aggression and abuse.

The SDA worked hard to make workplaces as safe as possible but would not have been able to implement measures effectively or efficiently without the commitment shown by members, Delegates and Organisers.

It is also important to recognise the role of health and safety representatives (HSRs) in stores who have continued to uphold and maintain the new standards, and keep their working environments safe.

It hasn't just been the work carried out under extreme conditions in store by SDA members that is outstanding – the participation of SDA members in a range of campaigns has been critical in delivering real change.

Achievements over the Pandemic

SDA members helped secure the JobKeeper wage subsidy for workers and businesses impacted by coronavirus.

10 Point Health & Safety Plans were introduced across the SDA's industries and made workplaces safer for everyone.

New measures, like plexiglass screens and social distance markers, helped keep workers safe from the virus and from aggressive and violent customers.

The SDA secured:

- ✓ Recognition payments across a wide range of companies in 2020 including:
 - ◆ Woolworths Supermarkets
 - ◆ Big W
 - ◆ BWS
 - ◆ Dan Murphy's
 - ◆ Coles Group brands (Supermarkets, Liquor and Coles Express)
 - ◆ Officeworks
 - ◆ Bunnings Warehouse
 - ◆ Reject Shop
 - ◆ IKEA

- ✓ Paid pandemic leave in a wide range of companies;
- ✓ Paid vaccination leave in multiple companies;
- ✓ Pay rises ahead of the 2020 and 2021 Annual Wage Review dates;
- ✓ Priority access to vaccines in the most important settings, such as distribution centres, which would affect the whole of the State if there was to be a Covid outbreak;
- ✓ SDA online campaigns, which received over 60,000 individual responses;
- ✓ After years of lobbying Governments, from 1 July 2022, the \$450 per month eligibility threshold for superannuation will be scrapped.

Great Support from Members

The member support for SDA campaigns went much further than completing online petitions.

We had members show their support with posters and photo ops, wearing the *No One Deserves A Serve* under-badges, and sharing SDA social media posts in our ongoing campaign against customer abuse.

Some of you may also have noticed the recent *Safety Demands Action* week campaign around car park safety, and click and collect.

We have had many SDA members share their personal stories and provide important evidence of their experiences as essential frontline workers throughout 2020 and 2021. Members' stories are powerful and integral to the work the Union undertakes on safety and wages. The SDA extends a huge thank you to every member who has courageously told their story to advance the interests of their fellow members.

These are just some of the ways that we help you and make sure that you are as safe and well looked after at work as is possible.

Australia is emerging from Covid but not without the memory of what our essential members were willing to endure to serve the community throughout this crisis – thank you for the work you have done and the work you continue to do.

It was you that kept this country moving during the pandemic, and you should look back on your achievements with pride.

We have always realised how valuable and irreplaceable you are – and now the rest of the country does as well.



RETAIL & FAST FOOD INDUSTRY STATEMENT ON ABUSIVE AND VIOLENT CUSTOMER BEHAVIOUR

The SDA – the union for retail, fast food and warehouse workers (SDA), National Retail Association (NRA), Australian Retailers Association (ARA) and undersigned organisations including retailers, fast food operators, shopping centres, regulators and government;

- 1.**

Support the eradication of customer disrespect, abuse and violence from our workplaces
- 2.**

Commit to positively and publicly promoting and supporting a culture of respect and dignity for retail and fast food workers in and around workplaces
- 3.**

Encourage and facilitate the reporting of all forms of customer perpetrated abuse and violence towards workers, including sexual harassment and assault

Our commitment to a retail and fast food industry free from abuse and violence will contribute to creating vibrant, healthy and safe workplaces and communities for workers and customers across Australia now, and into the future.



EVERYONE DESERVES A SMILE!



**BY ANDREW COYLE,
NORTH WEST
ORGANISER**

The SDA's *No One Deserves A Serve* campaign saw great momentum in 2020, that flowed into 2021 during the continued concerns about Covid.

The SDA is committed to ensuring that bad behaviour directed at our members is not accepted in any form.

We face the same challenges as last year in our 2021 Christmas shopping season, coupled with changes to restrictions.

It is not the responsibility of our members to police those entering stores. We ask you to 'Report it, don't support it' by reporting all instances of abuse. If the customer has left the store, you can still report the behaviour.

We continue to show the way to reduce customer abuse with:

- ◆ clear signage;
- ◆ zero tolerance;
- ◆ training of staff and managers;
- ◆ public awareness; and
- ◆ customers seeing retail workers for the family and community members they are.

The SDA's *No One Deserves A Serve* campaign has proven to be working to change customers' attitudes, but there is always more to be done.

You will continue to see us saturating shopping centres, public transport and media with this important message.

In fact, UNI-Global, the International Union Body for Retail Workers – that the SDA belongs to – recently adopted our campaign, and we saw the first-ever international *No One Deserves A Serve* Day on 17 November 2021.

This festive season, we remind shoppers: if the line is long or you can't find what you're looking for, keep your cool and remember how tough the pandemic has been on essential retail workers.

And if just being decent isn't enough, authorities have shown willingness to prosecute or charge those who do display these unwelcome and unacceptable behaviours.

No one deserves a serve, but everyone deserves a smile.

You can see our Industry Statement on the opposite page.

On social media this Summer? Be nice. Not naughty.

While you're lazing around and checking in with your friends this Summer, remember to be careful what you say on Facebook, Insta 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're at home, leave your work at work.

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



Celebrations at Coles Meadow



...and at Wool



A morning tea was held by staff at Coles Meadow Mews for long-term work colleague, Julie Lockett, shown here with SDA General Secretary, Paul Griffin.

With Coles closing down its meat units, rather than taking a deployment, Julie accepted a redundancy payment and is looking forward to moving into new employment outside of Coles. We wish her all the very best in her new endeavours!

Workmates Catherine Bartlett and Melinda Boote each recently clocked up 25 years with Woolworths.

SDA member Catherine Bartlett has supported the Union for many years, and was recognised by Woolworths for 25 years of service. She has worked at the Mowbray supermarket for the entirety of her 25 years with Woolworths. Long-term SDA member and Delegate Melinda Boote, recently also celebrated 25 years with Woolworths. Other than a short period at Kmart in the early days of her working career, Melinda has worked at Woolworths Mowbray for nearly 25 years. In July 2020, she furthered her support of the SDA by taking up the responsibility of becoming an SDA Delegate. Congratulations to both of you!

w Mews

The refurbishment of the Coles Meadow Mews store has now been completed!

The grand re-opening took place on Wednesday 8 December, and the staff got into the (pre) Christmas spirit, as you can see!

As Coles now only provides prepacked meat, some employees were offered redeployment within the store or at other stores, while other employees took redundancy.

We wish the very best for all of you who have moved on.



worths Mowbray



Catherine and Melinda celebrate together.

Melinda (right) is congratulated by fellow workers Christine O'Brien, Reagan Coates, Maree Rowley and Paula Spilsbury.

Our nation *needs* secure



**BY JAMES RUSSELL,
ASSISTANT TO
GENERAL SECRETARY**

The bank won't give you a mortgage, because you don't have a reliable income.

You scrimp and save because you don't know how many hours you'll be working next week.

You can't treat yourself to a nice purchase, because you might need the money further down the track when your car conks out or your washing machine gives up the ghost.

You work incredibly long hours in multiple jobs, just to make ends meet.

You can't take a holiday, or complain about your working conditions because you're afraid you'll lose your job.

You don't get paid sick leave, so you go into work while you're ill.

You're constantly on edge, wondering where your next pay is going to come from.

This is the life of an insecure worker.

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

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

Having access to secure work is connected to so many fundamental things like keeping a roof over your head, being able to keep the lights on and your family fed, mental health, a healthy lifestyle, and family planning.

The absence of stable and secure employment also means that people have less money to spend, which affects the entire economy.

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

Widespread health issues also affect the entire economy.

Wage theft is rampant, with some employers using casual and fixed-term contracts, sham contracts, and gig work to improve their own bottom lines, at the expense of workers.

Uncertainty compounds the issue – a fearful workforce is a compliant workforce and will put up with poor working conditions and pay just to keep their job.

This in turn pushes general standards down, and penalises honest employers who are doing the right thing. It's very hard for them to compete against dishonest and unfair businesses that make their profits out of others' suffering. It is indeed a race to the bottom.

We must do better.

Increasing permanent part-time hours and improving casual conversion rights has been a key focus for the SDA over many years, and the ACTU has now launched the Secure Jobs campaign. We encourage as many members as possible to get involved to push this issue to the forefront and try to reverse the trend.

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.

SECURE JOBS.



WORTH FIGHTING FOR



securejobs.org.au

More secure work included in NES

Casualisation and insecure work are of growing concern to the SDA and the wider union movement.

Australia now has one of the highest levels of insecure work in the OECD. The SDA, together with the whole trade union movement, is campaigning for secure work.

In March 2021, the National Employment Standards (NES) contained in the Fair Work Act were amended to include a pathway for casuals to seek permanent employment. This is also known as 'casual conversion'.

This builds upon the victory of the SDA and Australian Unions in 2017 in inserting casual conversion clauses within our Awards.

Employer offer of casual conversion

If you are an eligible employee, your employer should have made an offer of conversion to permanent employment in writing by 27 September 2021 (for casuals employed before 27 March 2021) or within 21 days of your 12 month anniversary, whichever is later.

If you have been offered casual conversion, you must respond to the offer within 21 days.

An eligible casual employee is one who:

- has been employed by the employer for 12 months,
- has worked a regular pattern of hours on an ongoing basis for at least the last 6 months, and
- could continue working these hours as a full-time or part-time employee without significant changes.

There are limited reasons where an employer can refuse to offer casual conversion:

- you are not eligible for casual conversion, or
- the business has reasonable grounds for not making an offer.

Small business employers (businesses with less than 15 employees) are exempt from the requirement to offer casual employees conversion to permanent employment.

However, casuals employed by a small business can request to convert to permanent employment.

Employees requesting conversion to permanent employment

From 21 September 2021, an eligible casual employee became able make a request to their employer to become a permanent employee.

An eligible casual employee who can request casual conversion is one who:

- has been employed by the employer for 12 months,
- has worked a regular pattern of hours on an ongoing basis for at least the last 6 months, and
- could continue working these hours as a full-time or part-time employee without significant changes.

Casual employees employed by a small business can make a request for casual conversion from 27 March 2021, as long as they meet the eligibility criteria listed above.

Your written request needs to be made from 21 days after your 12-month anniversary of employment.

Your employer then has to respond in writing to your request within 21 days.

They can refuse your request only after consultation has occurred, and if they have reasonable grounds for refusal to occur.

Disputing an outcome

Please contact the SDA with any questions or for assistance in casual conversion.

INDUSTRIAL UPDATE

BUNNINGS TRADE CENTRE

Although drawing to a close, negotiations are continuing with Bunnings Hardware regarding its trade centre in Mornington.

These negotiations have been drawn out and, at times, quite arduous due to specific issues relating to the base rate of pay and the administering of performance pay to ensure all members receive a pay increase despite averaging out of wages.

At the time of writing, discussions were at a stalemate and any chance of an agreed position prior to the end of year, seems highly unlikely.

As usual, we will keep members at this site informed of any changes in these negotiations.

In the meantime, if you have any questions, please talk to your Delegate or Organiser, or contact the SDA on 1300 152 851.





You could win a portable fridge/freezer!

One lucky member will win a 36L Brass Monkey dual zone fridge/freezer, valued at \$399!

This fabulous portable fridge/freezer features a removable divider which allows you to operate the fridge either as a large single zone or two smaller zones, with the ability to independently control the temperature of each zone.



For more information on this great prize, just scan this QR code!



To enter...

Simply e-mail us at membership@sdatas.asn.au by **4 February 2022** with the subject line "Portable Fridge".

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.



Enjoy your Summer Barbecuing, Elizabeth!

Congratulations to long-time SDA member Elizabeth Suckling from Kmart Eastlands who won the Weber BBQ in our Spring competition. We hope you enjoy your new toy!

UNION FEE INCREASE



**BY PAUL GRIFFIN,
GENERAL SECRETARY**

Arising from a National Executive decision, there is an increase in Union fees for payroll deduction members.

The new membership fees operative from 1 January 2022 will be as follows:

Level	Per Week
◆ 20 hours per week or more	\$10.50
◆ 10 but less than 20 hours per week	\$7.50
◆ Less than 10 hours per week	\$4.20

Note: Weekly rates for hours are averaged over a two-week cycle.

REASON FOR FEE INCREASE

The SDA has worked very hard to protect members through the extraordinary COVID-19 pandemic.

- ✔ We lobbied for a government wage subsidy to protect the jobs and income of members in retail and fast food sites that were forced to close last year. The Federal Government agreed to a wage subsidy in the form of JobKeeper.
- ✔ We argued for our ten-point health and safety plan for members in sites that were permitted to open last year as essential services, and companies agreed to most of our demands including perspex screens, alcohol-based hand sanitiser, social distancing markers on floors, and cashless transactions where practicable.

- ✔ We argued for a recognition payment for our members who were on the front line last year as essential workers. The majority of retailers gave a recognition payment. Unions in other industries did not achieve recognition payments.

And, of course, in addition to pandemic-related issues, we continued our work to improve wages and working conditions for SDA members:

- ✔ When the Fair Work Commission unfairly delayed the Annual Wage Review increase for our members by seven months, we argued for and lobbied companies to pay the increase early. We were successful in getting a number of companies to pay the increase early.
- ✔ We successfully argued for an increase in penalty rates for casuals on late nights and Saturdays which were phased in up to March this year.
- ✔ The SDA has spent much time, effort and money (including engaging an industrial barrister) to win adult rates of pay at 20 years of age for retail workers, to defend the three-hour minimum payment for casual workers and to oppose employers' relentless attacks on penalty rates.
- ✔ The SDA has successfully lobbied Members of Federal Parliament to stop the cuts in paid parental leave which the Federal Liberal Government proposed.

And we continued our day-to-day work, involving a number of activities including:

- ✔ Providing service to many thousands of members across thousands of sites.

- ✔ Offering the widest possible range of services and benefits available to any union member.
- ✔ Producing a wide range of publications such as the Union Journal and other information leaflets and booklets which are provided free of charge to members.
- ✔ Lobbying State and Federal governments over issues and matters that impact on our members and their families.
- ✔ Representing members both individually and collectively at their workplaces and in various tribunals and courts.

The Union is confident that our new fee levels will enable us to continue to function on a sound financial basis and meet the challenges we will face in the next two years.

TAX DEDUCTION

There are many benefits to being a member of a trade union – one benefit is that union fees are tax deductible for those members who pay tax. In other words, the cost of paying fees is discounted by an amount equal to your marginal tax rate. So don't forget to claim your fees when you submit your tax return.

OTHER UNIONS' FEES

The SDA's fees, even after this increase, are modest compared to other unions, and unlike some unions we have a special scale so that if you work fewer hours, union fees are less.

Note that a casual who does not receive hours of work does not pay union fees. They only pay in the fortnights they work.



Patsy Dudman and Tahina Leach at Millers Launceston



Clare Arnold, Tom McCreary, Ginette Taylor and Courtney Page at Harris Scarfe Launceston



Grant Anderson with Izzy at Coles Burnie



Maggie Fearn and Shanae Nicholas at Target Launceston



Tania Russell at EG Fuel Wynyard



Leigh Allen at Woolworths Devonport

THANK YOU, SDA!



AROUND THE SHOPS



Chelsie Gardam and Hannah Elbourne at Kmart Devonport



Adrian Hingston at Bunnings Devonport



Cynthia Randall has been an SDA member for more than 25 years and recently celebrated more than 35 years' service with Coles. The SDA was happy to be part of the celebrations, and presented Cynthia with a bunch of flowers in appreciation for her many years of support to the Union.



Lilly Butterworth, Mary Osbourne and Marnie Campbell Humphries at Myer Launceston



Danica Weeks at Woolworths Devonport



Trish Barrow commenced her long career with Coles Northgate in 1987 and has been an SDA member for the entire time. After 34 years and some health issues over recent times, Trish retired and a morning tea was held in recognition of her sterling service. We wish Trish a long and satisfying retirement.

WORK AND CARE REPORT LAUNCH



**BY PAUL GRIFFIN,
GENERAL SECRETARY**

In the Spring edition of *TasTalk*, we published an article about the release of the SDA's comprehensive report: *Who Cares? A Fair Share of Work and Care: Challenges of work, family and care for Australia's retail, online retail, warehousing and fast food workers.*

On Tuesday 12 October 2021, the Report was officially launched. The launch took place online and was attended by dozens of Australia's most prominent MPs, Senators, journalists, academics, union officials and industry stakeholders.

A screening of a series of interviews with SDA members whose lives have been impacted by the lack of support they receive as carers was followed by a variety of speakers, including:

- ◆ Gerard Dwyer, SDA National Secretary;
- ◆ Julia Fox, SDA Assistant National Secretary;
- ◆ Marise Payne, Federal Minister for Foreign Affairs and Minister for Women;
- ◆ Tanya Plibersek, Federal Shadow Minister for Education and Women;
- ◆ Sally McManus, Secretary of the Australian Council of Trade Unions;
- ◆ Kate Jenkins, Australian Sex Discrimination Commissioner;
- ◆ Jay Weatherill, CEO of Thrive by Five, former Premier of South Australia, and former Minister for Early Childhood Development in South Australia;
- ◆ Paul Zahra, CEO of the Australian Retailers Association; and
- ◆ Amanda Rishworth, Federal Shadow Minister for Early Childhood Education and Shadow Minister for Youth.

Some of what they had to say is reproduced on these pages. To close the launch, Gerard Dwyer summarised the proposed next steps to effect real change, and announced a 2022 Care Summit, where the SDA will work with industry, legislators and academics – everyone with expertise and an interest in the issue of work and care.

The SDA would like to thank everyone involved in this project and its launch for their contributions and commitment to helping solve the work and care issues impacting Australian workers and their families.

The key themes that emerged from this research are insufficient hours...the mismatch between working times and childcare availability... constant schedule changes...and seeing a great deal of repercussions and punishment that retail workers face including losing hours if they refuse shifts.

Julia Fox,
SDA Assistant
National Secretary



Perhaps the thing that I found unexpected was the interviews with the fathers who said they desperately wanted more time, particularly with newborn babies...they felt that they were missing out on time with their children and their ability to engage with their children's activities.

Tanya Plibersek,
Federal Shadow Minister for
Education and Women



I think one of the key things in this report is...the importance of reliability of hours and rosters, and how essential that is to carers and parents.

We have the tools [technology to provide more suitable and productive rosters] as a society to make this happen – we just need the will to make it happen.

Sally McManus,
Secretary of the Australian
Council of Trade Unions



NCHED

The findings do not reveal how the worlds of work and care interact for retail workers, but rather how those two worlds collide. Work and care are two essential human activities, but too many retail workers are forced to choose between one or the other – this stifles opportunities for their kids, reduces their earning opportunities and causes a level of anxiety that will shock you.

Gerard Dwyer,
SDA National Secretary



I would encourage every employer...to really read this and really let it soak in, and to understand how the systems are working to cause such an impact on the most valuable people that work for you – from an employer point of view, take this evidence on board...most of this is within the hands of employers; you should be considering your systems, your structures and immediately looking at how you can change them because it will be good for business, as well as good for your workers.

Kate Jenkins,
Australian Sex Discrimination
Commissioner



[They're] exceptionally confronting to be honest and those testimonials are concerning...I've committed with Gerard and Julia to make sure that we work together because it's a shared responsibility...It's in all of our interests to solve these issues and I'm committed to do that, to work and collaborate with the SDA to solve these issues.

Paul Zahra,
CEO of the Australian
Retailers Association



TO FIND OUT MORE, AND/OR TO
READ THE FULL REPORT, GO TO
NATIONAL.SDA.COM.AU/CARE/
OR JUST SCAN THIS QR CODE.



OUR MEMBERS' THOUGHTS

The event commenced with the screening of a series of interviews with SDA members whose lives have been impacted by the lack of support they receive as carers.

Jo, a retail worker from Victoria, would love to have access to carer's leave:

“

...it'd be absolutely awesome to have carer's leave...to schedule a day off to take my parents to hospital, to specialists in Melbourne, or even just to take care of them at home for a day.

”

Andrea, a former retail worker from WA, and Myra, a supermarket worker from Victoria spoke about the guilt associated with asking for time off, whether it's due to illness or the need to attend to important caring responsibilities.

“

“I always had this sense of guilt if I asked to take a day off...half the time I just bit it and went to work, my kids missed out a lot.”

”

The pressure from employers around rosters and work-life balance was discussed by Melissa, a supermarket worker from Queensland, who said:

“

It will be the needs of the business before family.

”

2022

TASMANIAN PUBLIC HOLIDAYS

EVENT		2022 DATE
New Year's Day Holiday	As New Year's Day falls on a Saturday in 2022, the Monday following is the public holiday.	Monday 3 January
Australia Day		Wednesday 26 January
Royal Hobart Regatta	Second Monday in February. (South of and including Oatlands and Swansea excluding Bronte Park, Catagunya, Strathgordon, Tarraleah, Wayatinah and West Coast.)	Monday 14 February
Eight Hours Day	Second Monday in March	Monday 14 March
Good Friday		Friday 15 April
Easter Monday		Monday 18 April
Easter Tuesday	Restricted public holiday, currently observed by certain Awards/Agreements and the State public service.	Tuesday 19 April
Anzac Day		Monday 25 April
Queen's Birthday	Second Monday in June each year.	Monday 13 June
Burnie Show Day	Friday before first Saturday in October each year. (Municipal areas of Burnie, Waratah-Wynyard and West Coast.)	Friday 30 September
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 6 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 20 October
Recreation Day	First Monday in November. (All parts of Tasmania which do not observe Royal Hobart Regatta.)	Monday 7 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 25 November
Christmas Day	As Christmas Day falls on a Sunday in 2022, both the Sunday and the Tuesday following are holidays.	Sunday 25 December Tuesday 27 December
Boxing Day		Monday 26 December

WORKING IN THE HEAT



**BY MELISSA READ
ORGANISER**

During the summer months, many SDA members may be faced with having to work in very hot environments.

The majority of problems that occur are related to a build-up of heat, that has the potential to increase the temperature of a building or other area.

HEALTH AND SAFETY EFFECTS

Heat and uncomfortable temperatures can have different effects on different people. Working in hot conditions may result in health effects, ranging from mild discomfort and headaches to life-threatening problems.

The type of work being undertaken, humidity, air temperature, sun penetration, clothing and air movement should always be taken into account when considering the health and safety risks associated with heat.

The more serious health affects of heat stress are:

- ◆ reduced ability to concentrate causing more risk of accidents;

- ◆ increased discomfort in using protective clothing and equipment;
- ◆ aggravation of pre-existing illnesses, e.g. heart disease;
- ◆ heat cramps (painful spasms in one or more muscles);
- ◆ heat exhaustion characterised by weakness and fatigue, vomiting, headaches and giddiness as well as unconsciousness and, in some cases, death.

Working in hot conditions not only affects a person's physical health but can also affect a person's mental state, and often contributes to stress levels.

WHAT CAN BE DONE?

Your employer has a duty of care to provide you with a workplace that is safe and healthy, particularly in extreme conditions.

Heat risks must be identified, assessed and controlled within the workplace when they can affect the health and safety of employees.

Your employer must ensure that your workplace has:

- ◆ adequate ventilation and air movement, and
- ◆ appropriate special work and rest breaks set in hot conditions that are tailored to the physical needs of each employee exposed to heat.



Issues relating to heat in the workplace, particularly over the summer months, must be addressed immediately and resolved effectively.

If you find yourself working in an uncomfortably hot situation, follow the grievance procedure contained in your Enterprise Agreement or Award. If you don't get a solution, contact the SDA.

CONTACT YOUR UNION

For more information about heat or working in uncomfortable temperatures, please speak to your Delegate or Organiser or contact the SDA.



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.

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

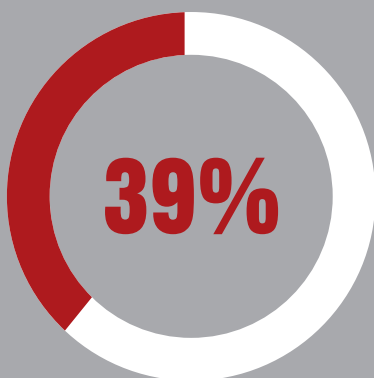
- inappropriate staring or leering
- inappropriate physical contact
- insults or taunts based on gender or sexual preference
- unwanted invitations to go out on dates or requests for sex
- sharing or communicating content of a sexual nature via text, email, online, social media or other technology

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

SEXUAL HARASSMENT

Changes To The Fair Work Act



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

All employees should be aware of the changes to the Fair Work Act regarding the introduction of 'Stop Sexual Harassment' Orders.

Stop Sexual Harassment Orders

The Stop Sexual Harassment Order provisions under the Fair Work Act became effective on 11 November 2021.

This means that a worker is now able to lodge an application with the Fair Work Commission (FWC) for a Stop Sexual Harassment Order, in a manner similar to the Stop Bullying Orders.

Explanation

A worker who reasonably believes that they have been sexually harassed at work can apply to the Commission for an order to stop the sexual harassment.

The worker must be 'at work' at the time of the sexual harassment, though this may include conduct outside of work if it 'relates to work' or is 'closely connected to work'.

The provisions also cover sexual harassment by third parties, such as customers, clients and visitors.

Applications can be made regarding 'one-off' or repeated incidents.

However, the Commission must be satisfied that the worker has been sexually harassed by the individual/s and will continue to be sexually harassed by the same individual/s.

The Commission must start to deal with an application within 14 days after it is made.

Potential outcomes

The Commission can make any order it considers appropriate (except for compensation) to prevent the worker from being sexually harassed at work by the individual/s.

Examples of outcomes that could potentially be sought include:

- The employer improving investigation processes.

- The employer taking reasonable disciplinary action against the harasser.
- The employer taking steps to ensure there is no contact between the parties.
- The employer taking steps to address the underlying causes of sexual harassment in the workplace.

Workers impacted by sexual harassment

If you have been impacted by sexual harassment in the workplace, contact the SDA.

The Stop Sexual Harassment Orders are limited in their eligibility criteria and coverage, and the SDA will be able to offer you support and advice as to the best way to address any instances of sexual harassment.

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.

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 currently, 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.



STAYING SAFE



**BY PAUL GRIFFIN,
GENERAL SECRETARY**

As we head into the next stage of the pandemic, where we open up our borders after living in the safe Tasmanian cocoon for a lengthy period, we have been speaking to various companies about your safety.

And it's also a good time to remind you about the best way you can keep yourself safe, too.

HOW TO STAY SAFE AT WORK

It is important to keep to the safety plan that your employer sets at all times no matter what. We know its hard at times but keeping to these measures will keep you safe and others safe, too.

If you have concerns about the plan, talk to your manager and if problems persist contact the SDA.

Many of the behaviours we practised during the worst parts of the pandemic early in 2020 are still relevant now.

You should still try to do the following, whether they are mandated or not:

- ✔ Where you can, wear a face mask when near others.
- ✔ Social distance – keep a distance of at least 1.5 metres at all times from others, even when on breaks, and even when outside on breaks.

Avoid carpooling and limit contact inside and outside of work. This means keeping hand shakes, hugs and other interactions to a minimum.

- ✔ Wash your hands often and thoroughly for at least 20 seconds (or for the length of time it takes you to sing happy birthday twice) with warm soapy water. or use hand sanitiser if you can't get to a sink.

WITH OPEN BORDERS

✔ Before using shared equipment and frequently touched surfaces, clean these thoroughly with appropriate cleaning agents.

Such surfaces include knives or other tools, shared electronics, keyboards, trolleys and door handles. Sufficient effective cleaning agents must be provided for such purposes.

✔ Personal protective equipment, like hi vis vests and jackets, should ideally be provided to each team member.

However, if equipment is to be shared, it must be laundered regularly and there must be processes to ensure such equipment is hygienically cleaned between uses.

DON'T GO TO WORK IF YOU ARE ILL

Never go to work even with the mildest symptoms or if you feel unwell. Get a Covid test immediately.

Make sure you follow all State Government, and workplace-specific guidance regarding isolating until you are notified of a negative result before returning to work.

WE WANT YOU TO LOOK AFTER YOURSELF

Lastly, to stay safe, you must look after yourself and your health both in and out of work. There's no point being exhausted so you're more susceptible to illness and injury. And if you keep yourself well, you can help others too.

Three things you can do are:

- 1 Stay connected to friends and family,
- 2 Stay healthy, and
- 3 Switch off when you can.

Most importantly, remember to take all your breaks when you're at work.

Don't take shortcuts, and if there is too much work to do, ask for help. If help is unavailable, do your best.

We know many workplaces are stretched at this time of year (even without a pandemic!) and your employer should be aware of this. Workloads should be modified and targets changed to accommodate. Start the conversation with your manager about what the priorities are if the workload is unmanageable.

For any further concerns or questions, please contact the SDA. We are here with you – remember, you're not alone.

TIPS FOR COPING

The festive season is quite stressful at the best of times, but adding the relaxation of border controls – with the potential for Covid to enter our State – can add to our anxiety levels. Here are some tips to get you through:

- ✔ Talk to loved ones about your worries and concerns and connect with friends, family and colleagues regularly.
- ✔ Engage in hobbies and enjoyable activities.
- ✔ Try to maintain a healthy diet and sleep regime.
- ✔ Avoid social media and news if you find it distressing.
- ✔ Undertake physical activity.
- ✔ Find opportunities to share positive and hopeful stories with others and take the opportunity to show acts of kindness to those around you.
- ✔ Remember that if you need to isolate, you are helping others in the community.

HELP IS JUST A PHONE CALL AWAY

Someone is always there to listen. Here are some great services you can connect with if you need help.

- **Lifeline Australia** (13 11 14). This national crisis support service offers advice and short term support 24/7. If you're not ready to call, did you know that you can also text someone from Lifeline from 6pm until midnight AEST? The number is 0477 131 114.
- **Beyond Blue** (1800 512 348, beyondblue.org.au). Non-profit Beyond Blue provides support to those experiencing depression and suicidal thoughts. The organisation has set up a coronavirus support service which you can access at *Supporting you through the Coronavirus pandemic*.
- **Eheadspace** (headspace.org.au/eheadspace). This service offers free online support and counselling to those aged 12-25 across Australia.

A QUICK GUIDE TO PARENTAL PAYMENTS



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

Every year, many hundreds of SDA members go on parental leave.

Apart from any paid leave that may be available from your employer under your Enterprise Agreement entitlements, there are various Government payments that you may be able to access – these are outlined here.

These payments aim to relieve some of the financial stress during this busy time, giving you a chance to bond with your baby and settle into a new routine.

A quick guide to the payments that are available from Services Australia following the birth or adoption of a new child is set out in this leaflet.

But please note – this is a guide only and you must meet certain criteria to receive some payments.

- Ring Services Australia on 13 61 50 or visit servicesaustralia.gov.au (click on the families icon) or scan the QR code below for further details and eligibility requirements for each payment.

You can commence claims online, download information from the Services Australia website or phone and ask to have a claim form posted to you, or you can collect one from any Centrelink office.

Payment amounts are subject to change, and many must be claimed within strict time limits.

We recommend that you familiarise yourself with the various payments that are available and start making your claims prior to the birth or adoption to ensure that your claim can be processed as soon as possible.



PAID PARENTAL LEAVE

The Government Paid Parental Leave scheme provides eligible working mums (primary carers) with a maximum of 18 weeks' pay at \$772.55* per week (a total of \$13,905.90* before tax). This may be in addition to any employer payments.

It is available to primary carers of newborn or recently adopted babies who are Australian residents and have been in paid work continuously for at least 10 of the 13 months before the birth.

If COVID-19 affected your work, you may be able to use an extended work test when you claim.

DAD AND PARTNER PAY

Eligible working dads or partners can receive up to two weeks of government-funded pay at \$772.55* per week (total of \$1,545.10* before tax).

To be eligible, working dads or partners must be on unpaid leave from their work.

If COVID-19 affected your work, you may be able to use an extended work test when you claim.

NEWBORN UPFRONT PAYMENT AND NEWBORN SUPPLEMENT

The Newborn Upfront Payment and Newborn Supplement provide eligible families with an increase to their Family Tax Benefit Part A payment following the birth of a baby or adoption of a child.

Eligible families may receive a maximum increase to their Family Tax Benefit Part A of up to \$1,725.36 for a first child or up to \$576.03 for subsequent children.

You can only claim the Newborn Upfront Payment and Newborn Supplement if you are not eligible for the Government's Paid Parental Leave scheme. This is a lump sum payment of \$575 per child. It's not taxable.

Eligible families claiming the Family Tax Benefit are automatically assessed on their eligibility for the Newborn Upfront Payment and Newborn Supplement as long as they are not claiming Parental Leave Pay for the same child.

You can apply for Family Tax Benefit as early as three months before your child's birth or adoption.

FAMILY TAX BENEFIT AND PARENTING PAYMENT

Family Tax Benefit is a payment to help families with the cost of raising dependent children. It is income tested and split into two parts:

- **Family Tax Benefit Part A** helps families with the cost of raising children. It is generally paid for dependent children 19 years of age and under who are not receiving Youth Allowance or similar payments.
Your child must meet immunisation requirements if you get Family Tax Benefit Part A. The required immunisations can be found at www.health.gov.au/health-topics/immunisation.
- **Family Tax Benefit Part B** gives extra assistance to families with one main income.
You may be eligible if either: you are a member of a couple with one main income and care for a dependent child aged under 13; or you are a single parent, non-parent carer or grandparent carer and care for a dependent child aged under 18.

The child must meet study requirements if they're aged 16-18.

Parenting Payment provides assistance to the primary carer of a child under the age of 6 or 8.

You may qualify for Parenting Payment as a parent, grandparent, or foster carer, whether you are single or have a partner. You must meet certain income and asset tests.

MORE INFORMATION

More information on these and other family assistance schemes can be found at www.servicesaustralia.gov.au (click on the families icon) or by asking your Delegate or contacting the SDA.



*figures correct at 1 September 2021

SUPER DELIVERS DOUBLE FIGURES... YET IT'S STILL UNDER ATTACK!



**BY GERARD DWYER,
NATIONAL SECRETARY**

Super is delivering double figure returns.

But some commentators have described superannuation's recent performance as "a reversal of fortunes that was inconceivable just a year ago."

Others have said it confirms the long-term nature of superannuation.

What it undoubtedly confirms is that attacks on super are misplaced – in the financial year ending 2021, super funds averaged 18% growth. That is, superannuation delivered double figure returns to retirement savings.

At Rest Industry Super, the super fund for retail and fast food, the Core Strategy ended the financial year with a 17.43% return, and the award-winning Balanced-Indexed option returned 19.98%. For Pension members, the Balanced option which takes less risks gained 15.19%.

If a member's balance is \$5,000, that's about \$900 more in their account.

In the most recent quarter, which is the three months to

30 September, Rest's Core Strategy option was up +1.77% for the quarter and +16.37% for the year.

For Pension members, the default Balanced option posted gains of +1.58% for the quarter, and +14.17% for the year, ending 30 September 2021.

Superannuation remains a good long-term investment, which is ideal for something as long term as retirement which could be 50 years away and last for 30 years.

When the impacts of the pandemic were first felt, industry super largely broke even, despite significant losses in March and April 2020. This year, the averages are in the high teens.

Since its inception in 1988, Rest has performed at 8.21% per annum. This is well above Rest's investment objective of CPI (inflation) + 3% per year over the long-term, which means Rest members' retirement savings have been growing at a faster pace than the cost of living.

AUSTRALIA'S WORLD CLASS SUPER SYSTEM IS UNDER ATTACK AGAIN

Despite superannuation delivering great investment returns for retirement savings, and being acknowledged internationally as one of the best retirement savings systems in the world, our super system remains under attack.

Over the past few months, there has been a political narrative that super funds should close to new members if they don't perform at a benchmark set by the LNP Government.

While the worst performing funds should certainly go, surely a benchmark for your super should be defined by what's right for you, and not what the Government thinks is right for everyone?

All funds, whether their members have \$500 or a million dollars, are treated the same. Many members have asked Rest for a sustainable investment option. Others have chosen Rest for its insurance. Members' decisions aren't acknowledged in the new approach. Sadly, it is not the first time the Government has attacked super.

Since the Federal Government's election, that attack has included:

- ◆ taking default insurance away from those who are under 25 and those with low balances which puts at risk their ability to save and protect those savings for retirement;
- ◆ forcing 3.5 million workers to raid their superannuation just to get by during the COVID pandemic. The Government announced the use of retirement savings before releasing government funding to pay for JobKeeper and the temporary JobSeeker increase;

Rest Core Strategy over 10 years*



*Growth in \$5,000 invested 1 July 2011 - 30 June 2021.

The graph shows the impact of investment returns on a superannuation account balance of \$5,000 invested on 1 July 2011, assuming no contributions, redemptions or investment switches over this period. Returns are net of investment fees, tax and implicit asset-based administration fees. Explicit fees such as fixed dollar administration fees, exit fees, contribution fees and switching fees are excluded. Investment returns are only some of the factors that you should consider when deciding how to invest your super. Past performance is not an indicator of future performance. These returns do not allow for inflation.

◆ extending early release of Super rather than increasing social security benefits, resulting in people needing to dip into retirement savings a second time to pay the bills, buy groceries and pay the rent.

This policy left more than 750,000 workers with zero super, 80% of whom are under the age of 35: and

◆ proposing to freeze the legislated increases to the super guarantee like they did in 2014.

It didn't happen, thanks to our campaigns, but if they had done it again in 2021, it would have cost about 8.7 million people \$14.2 billion in super contributions this year.

This equates to an average loss of \$1,630 per person.

The next attack? They are saying Australians should raid our retirement to pay for our homes.

Firstly, you should be able to have both a home and a decent retirement. Whether its owned or rented, your home should be a place of comfort and safety that you can afford because you earn decent wages and the cost of houses are reasonable.

In retirement, whether it's funded by the pension or superannuation, you should have a decent standard of living – about the same as during your working life or indeed a better one through a minimum standard that provides dignity and economic security. A home and retirement should not be an either/or choice.

Secondly, you can currently use the advantages of super for saving for a deposit for your first home through the First Home Super Saver Scheme. It's not an ideal policy in economic terms, but it does allow you to save in a way that locks the money away for that purpose or for your retirement.

Putting additional money into super and taking that additional money out for a first home is vastly different to early access to retirement savings which costs a person their guarantee and its compounding interest.

Finally, it gives no solution to employment issues.

Too many Australians don't have the kind of job that enables them to have a place to call home – a job that is secure, pays good wages, and delivers enough hours of work. The housing market, whether it be to buy or rent, is increasingly out of reach due to insecure work.

While there are some projects for affordable housing, these are neither large enough in scale nor comprehensive enough to deliver an affordable housing solution for all Australians.

Early access to retirement savings for housing fuels the rising cost of owning a home, does nothing about instability in renting, and nothing to deal with the rise in homelessness.

The SDA's view is clear – there needs to be a National Housing and Ending Homelessness Plan, which would make it easier to save for and buy a home, make it easier and more secure to rent, increase and improve the quality of housing; and ensure people experiencing homelessness can access both a home and support.

Early release of retirement savings for housing would add fuel to the fire of the rising cost of housing – and is unfair.

Australians deserve policies that promote both secure housing and retirement savings.

Rest

Time for a Super Health Check?

In just 5 minutes, Rest's Super Health Check can help you:

- Choose how to invest your super
- Find any lost super
- Check your insurance cover
- Make sure your TFN is submitted
- Nominate a beneficiary
- Optimise your extra contributions



Rest Advice is provided by Link Advice Pty Ltd ABN 36 105 811 836, AFSL 258145 (Link Advice). Rest Advisers are staff members of Rest and provide advice as authorised representatives of Link Advice. Rest Digital Advice is provided by Link Advice. Rest Advice may be accessed by members without incurring additional fees for simple advice. An advice fee may be payable for complex advice. You should read the Rest Advice Financial Services Guide, which you can obtain by calling us on 1300 300 778, before accessing these services. Product issued by Retail Employees Superannuation Pty Limited. Consider if it is appropriate for you and read the PDS and Target Market Determination available at rest.com.au before deciding to join or stay.



MOVIE TICKETS



**GREAT
VALUE!**

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

2022 SDA EDUCATIONAL SCHOLARSHIP WINNERS

WORTH
\$120
EACH

The following members have received a voucher to the value of \$120 to assist with educational expenses for themselves or a family member in 2022.

Vouchers can be redeemed at

- ◆ 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.

Remember, they must be redeemed by **31 March 2022**.

Tracy Brazendale, Woolworths Deloraine
Tameka Smith, Coles Devonport
Claire O'Rourke, Kmart Burnie
Amanda Haywood, Harris Scarfe Devonport
Danielle Targett, Woolworths Scottsdale
Sarah Jeeves, Kmart Devonport
Jacqueline Hall, Woolworths Devonport
Helen Oliver, Woolworths Scottsdale
Vanessa Sullivan, Big W Glenorchy
Naomi Evans, Woolworths Mount St Burnie
Katrina Marsh, Coles Charles St Launceston
Lynette Philpott, Coles Newstead
Queeda Jackson, Coles Burnie
Gemma Anderson, Woolworths Devonport
Dean Allen, Target Burnie
Megan Barry, Coles Sandy Bay
Jane HrDalo, Kmart Devonport
Sam Dahl, Kmart Devonport
Tracy Bearman, Woolworths New Norfolk
Leigh-Anne Newington, Woolworths Deloraine
Nicole Burns, Coles Northgate
Grant Anderson, Coles Burnie
Alison Taylor, Woolworths Deloraine
Chris Gourlay, Woolworths New Town
Melissa Luttrell, Coles Kingston
Brendon Lincoln, Coles Northgate
Ben Bloom, Kmart Burnie
Angela Quilliam, Woolworths Scottsdale
Noni Jordan, Woolworths Wynyard
Matthew Blackaby, Coles Northgate

Tanya Philpott, Coles Northgate
Sarah Peters, Woolworths George Town
Belinda Wilson, Coles Devonport
Allison Gunn, Woolworths Bridgewater
Natalie Lawler, Coles Devonport
Kim McMaster, Woolworths George Town
Tamara Young, Coles Northgate
Michelle Arnol, Woolworths Bridgewater
Linda Voss, Coles Eastlands
Ajen Maharjan, Coles Mowbray
Helen Gregson, Woolworths Glenorchy
Rebecca Scotney, Coles Northgate
Sharmaine Youd, Coles Kings Meadows
Andrea Round, Coles Racecourse
Brooke Lakos, Officeworks Hobart
Alicia Von Stieglitz, Coles Newstead
Nicole Howard, Woolworths Claremont
Melissa Bramich, Woolworths Wynyard
Kimberley Smith, Woolworths New Norfolk
Regeena Hogarth, Woolworths Kings Meadows
Jaikob Ford, McDonald's Moonah
Tylisha Crawford, Kmart Eastlands
Timothy Phillips, Woolworths Mowbray
Benjamin Russell, Bunnings North Launceston
Matthew Russell, Bunnings North Launceston
Hannah Berechree, Bunnings Burnie
Serenity Jones, Woolworths Mowbray
Sandra Weber, Woolworths New Norfolk
Linda Smith, Coles Bridgewater

Joanne Hamlyn-Harris, Woolworths New Town
Zoe Williams, Coles Kings Meadows
Caitlyn Smith, Coles Northgate
Tammy Thompson, Woolworths Claremont
Kim Jackson, Kmart Racecourse
Thomas Hurd, Coles Northgate
Jeanette Unger, Woolworths Claremont
Shane Webb, Coles Eastlands
Deahn Smith, Woolworths Wynyard
Mia Townsend, Bunnings Kingston
Lisa Watkins, Big W Glenorchy
Kylie Townsend, Woolworths Kingston
Amy Brown, BWS George Town
Toni Harris, Woolworths Eastlands
Jaki Atkins, Woolworths Prospect
Kelly Connie, Kmart Racecourse
Karissa Wood-Browne, Woolworths Mount St Burnie
Joanne Gardner, Woolworths Mowbray
Melinda Hutton, Coles Express Hobart
Sarah Tarrant, Bunnings North Launceston
Karen Grygiel, Coles Bridgewater
Jay Johns, Bunnings North Launceston
Jacqueline Cross, Woolworths Prospect
Cameron Howie, Coles Mowbray
Angela Merrick, Woolworths Shoreline
Hayley Rice, Harris Scarfe Devonport
Natalie Burns, Coles Racecourse
Sonya Free, KFC Bridgewater
Alison Shea, BWS Scottsdale

Michelle Farrow, Woolworths Sorell
 Danielle Temple, Big W Rosny
 Carol Grundy, Woolworths Claremont
 Tamika Midson, Woolworths Mowbray
 Val Kiely, Jacqui E
 Lee Ambrose, Kmart Burnie
 Courtney Sherrin, Big W Kingston
 Joanne Baxter, Woolworths Legana
 Sharee Cannon, Best & Less Glenorchy
 Danielle Crossin, Woolworths Shoreline
 Leanne Howell-McCoy, Woolworths Devonport
 Simon Gibson, Woolworths Prospect
 Elke Faulwetter, Coles Kings Meadows
 Bikash Shrestha, Dan Murphy's Launceston
 Anna-Maree Curtis, Myer Hobart
 Denielle Barker, Woolworths Moonah
 Peta Owers, Woolworths George Town
 Nicole Harris, Target Hobart
 Dimity Cooper, Woolworths New Norfolk
 Jo-Anne Cripps, Woolworths Bridgewater
 Michele Button, Woolworths Kingston
 Olivia Clarke, Bunnings Glenorchy
 Christine Thomson, BWS George Town
 Lee Watkinson, Woolworths Shoreline
 Toni Linley, Woolworths Eastlands
 Naomi Jacobs, Coles New Town
 Mandy Purton, Big W Glenorchy
 Kellie Pearsall, Woolworths Sandy Bay
 Karen McVilly, Coles Eastlands
 Tracy Dobson, Best & Less Burnie
 Tamie Evans, Woolworths Ulverstone
 Lee-Anne Lane, Woolworths Huonville
 Michelle Barrett, Coles Devonport
 Maryanne Plaza, Woolworths Smithton
 Rebecca Smith, Woolworths Ulverstone
 Toni Linley, Woolworths Eastlands
 Naomi Jacobs, Coles New Town
 Sheree Turner, Woolworths Bridgewater
 Jacqueline Muir, Woolworths Devonport
 Selina Walker, Coles Bridgewater
 Kristi Forman, Woolworths Riverside
 Roxanne McCarthy, Bunnings Mornington
 Shane Brown, Bunnings Kings Meadows
 Jagbir Dhaliwal, Big W Glenorchy
 Rachel Hartley, Woolworths Mowbray
 Michelle Rowlands, Kmart New Town
 Nicole Kleeman, Target Hobart
 Linda Price, Woolworths Eastlands
 Jennifer Porte, Woolworths Mowbray
 Tarni Chaudhary, Coles Mowbray
 Della Fewkes, Coles Northgate
 Kiran Maharjan, Woolworths Claremont
 Louise Carroll, Coles Mowbray

Andrea Hewitt, Horticulturist & Landscape
 Jessica Featherstone, Big W Glenorchy
 Melanie Cocker, Woolworths Riverside
 Rebecca Hoyland, Coles Charles St Launceston
 Claire Brooks, Woolworths Devonport
 Sabrina McKay, KFC Glenorchy
 Nicole Roberts, Woolworths Claremont
 Laura Churchill, Woolworths Claremont
 Bianca Wiggins, Coles Glenorchy
 Samantha Hooper, Woolworths Ulverstone
 Neil Fensom, Coles Racecourse
 Lauren Foley, Coles Northgate
 Kaylie Van Essen, Woolworths Prospect
 Nerrida Wiggins, Coles Northgate
 Vincent Hennessy, Paint Plus Invermay
 Melinda Boote, Woolworths Mowbray
 Kellie-Anne Sabol, Woolworths Chanel Court
 Toni Griffiths, Kmart Racecourse
 Leisha Dolan, Woolworths Riverside
 Marcus Giffard, Allgoods Hobart
 Tamara Hill, Woolworths Eastlands
 Sally Price, Woolworths Shoreline
 Belinda Trudgeon, Woolworths George Town
 Jenaya Cannon, Target Mowbray
 Jacqui Shaw, Big W Rosny
 Belinda Keeling, Coles Charles St Launceston
 Brodey Peters, Coles Burnie
 Gavin Hill, Woolworths Bridgewater
 Lynette Barry, Hungry Jack's South Hobart
 Kayla Sherriff, Woolworths George Town
 Wesley Parker, Woolworths Wellington St
 Tracey Minehan, Woolworths Huonville
 Sharon Price, Woolworths Bridgewater
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 Tracey Lithgow, Woolworths Deloraine
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 Kirbee D'Alton, Woolworths Hobart
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 Garry Roberts, Coles Bridgewater
 Artis Keiza, Woolworths Mowbray
 Trenton Hoare, Bunnings Devonport
 Kristen Landeg, Myer Launceston
 Jemma-Lee Griggs, Coles New Town
 Nicole Barry, Woolworths Chanel Court
 Tanya Vernham, Woolworths Ulverstone
 Khushwant Jaid, Woolworths Riverside
 Petrina Gillies, Woolworths Mount St Burnie
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 Chantal Tostevin, Coles Kingston
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 Shaun Smith, Woolworths Wynyard
 Melanie Smith, Woolworths Mowbray
 Shari Kitto, Coles Newstead
 Alyce Singline, Woolworths Legana
 Farrah Wigg, Coles Racecourse
 Vanessa Witek, Woolworths Mowbray
 Louise Whitney, Woolworths Claremont
 Karlene Gibson, Woolworths Ulverstone
 Luke Johnston, Woolworths Sandy Bay
 Natasha Vanderkooij, Big W Kingston
 Lisa Collins, Coles Racecourse
 Grant Dale, Woolworths Shoreline
 Angela Rowlands, Woolworths Huonville
 Phyllis Barwick, Coles New Town
 Lisa Gillard, Coles Sorell
 Fiona Smith, Coles Kings Meadows
 Naomi Lawson, Officeworks Launceston
 Stacey Bonney, Coles Devonport
 Timothy Worker, Woolworths Prospect
 Casey Hack, Bunnings Glenorchy
 Rebecca Lovell, Kmart Devonport
 Ashlee Knott, Woolworths Ulverstone
 David Gardiner, Bunnings North Launceston
 Larna Eayrs, Woolworths Ulverstone
 Carlene Porter, Woolworths Ulverstone
 Katy Cook, Target Launceston
 Colleen Richards, Big W Rosny
 Rodney Johns, Bunnings North Launceston
 Alisha Pitchford, Coles Charles St Launceston
 Renee Cooper, Woolworths Ulverstone
 Leigh Allen, Woolworths Devonport
 Damien King, Woolworths Devonport
 Angela Nettlefold, Coles Northgate
 Lloyd Aldred, Coles Logistics
 Adam Donohue, Haymes Paints Launceston
 Kristy-Lee Daly, Coles New Town
 Kylie Gurteen, Woolworths Riverside
 Rebecca Elms, Bunnings North Launceston
 Sharon Targett, Woolworths Scottsdale
 Tracey Richardson, Kmart Eastlands
 Troy Saunders, KFC Mowbray
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 Kylie Phipps, Woolworths Sandy Bay
 Todd Williams, Kmart Burnie
 Paula Peters, Woolworths Mount St Burnie
 Shane Wiltshire, Coles Bridgewater
 George Placogiannaki, Woolworths Kingston
 Kristie-Lee Bowring, Coles Mowbray

Daniel Staak, Bunnings Launceston
 Susan Jones, Woolworths Kings Meadows
 Logan Nettlefold, Coles Bridgewater
 Carol Scanlon, Woolworths Kingston
 Samantha Lee, Woolworths Riverside
 Rebecca Seen, Woolworths Kings Meadows
 Addison Pitchford, Coles Kingston
 Mindy Taber, Kmart Racecourse
 Kristy Schiebel, McDonald's Bridgewater
 Daniela Treves, Woolworths George Town
 Lisa Beechey, Big W Glenorchy
 Megan Blake, Big W Glenorchy
 Eleisha Dolbey, Kmart Racecourse
 Joanne Wakefield, Woolworths Riverside
 Kirby Gibson, Coles Burnie
 Sahlee McCormack, Bunnings Glenorchy
 Ann-Margaret Quarrell, Target Burnie
 Danielle Brown, EG Fuel Ulverstone
 Lindy Anderson, Coles Burnie
 Shelley Pyke, Woolworths Eastlands
 Rebecca Smith, Woolworths Wynyard
 Carman Gebel, KFC Claremont
 Deirdre Eastley, Woolworths Deloraine
 Montanna Eastley, Woolworths Deloraine
 Jared Matson, Coles Racecourse
 Amanda Colgrave, Coles Mowbray
 Tamara Jordan, BWS George Town
 Natasha Keep, Woolworths Kings Meadows
 Anne Bannister, Big W Glenorchy
 Joanne Bunton, Sussan Launceston
 Kara-Jane Holloway, Woolworths Devonport
 Rachel Turner, Coles Kings Meadows
 Nathan Clark, Bunnings North Launceston
 Sandy Owens, Coles Eastlands
 Stephanie Spencer, Hungry Jack's South Hobart
 Rebecca Seabourne, Bunnings Kingston
 Sharee Savage, Coles Kingston
 Sarah Hopkins, Woolworths Kingston
 Eileen Stevenson, Woolworths Deloraine
 T'Iani Goyen, Woolworths Campbell St
 Leesa Long, Coles Bridgewater
 Kyle Wells, Woolworths Wellington St
 Christopher D'Silva, Woolworths CBD
 Renee Stalker, Woolworths Hobart
 Kristy Johnson, Woolworths Wynyard
 Ellie King, Coles New Town
 Vicki Coppleman, EG Fuel Kingston
 Sharon Spencer, Woolworths Sandy Bay
 Suzanne Perkins, Coles Kings Meadows
 Peter Desmond, Woolworths Kings Meadows

Hollie Jones, KFC Glenorchy
 Deborah Wilkins, Woolworths Glenorchy
 Alison Clayton, Kmart Racecourse
 Anthony Singline, Bunnings North Launceston
 Kathleen Hodgetts, Coles Racecourse
 Belinda Quarry, Woolworths Kings Meadows
 Kristi Morrison, Target Mowbray
 Simone Garforth, Coles Express Moonah
 Darren Shearing, Coles Bridgewater
 Boris Mrgic, Kmart Burnie
 Tamara MacPherson, Woolworths Deloraine
 Jonty Moss, Bunnings Launceston
 Nadia Setchin, Coles Devonport
 Vicki Hingston, Kmart Devonport
 Hannah Squires-Woods, Coles Wellington St
 Grace Moritz, Myer Hobart
 Helen Van Noord, Kmart Racecourse
 Wendy Ryan, Woolworths Huonville
 Jennifer Imlach, Woolworths George Town
 Mary Higgs, Woolworths Kings Meadows
 Anne Porter, Coles Charles St Launceston
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 John Burnett, Woolworths Shoreline
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 Bronwyn Rigby, Woolworths Prospect
 Lucy Hibbs, Coles Kings Meadows
 Holly James, Coles Wellington St
 Rebekah Knight, Harris Scarfe Devonport
 Alissa Selby, Coles Mowbray
 Denise Bishop, Coles Devonport

Jessica Moate, Bunnings Mornington
 Melissa Dane, Myer Launceston
 Matthew Woolley, Woolworths Huonville
 Nichole Coleman, Woolworths New Town
 Eloise Clark, Myer Hobart
 Kim Harvey, Dan Murphy's New Town
 Ty Williams, Coles Charles St Launceston
 Kelly Milburn, Woolworths Claremont
 Christa Sherriff, Woolworths George Town
 Rebekah Bowerman, Woolworths Wellington St
 Jing Versteegen, Zambrero Rosny
 Rupert MacKenzie, Woolworths Prospect
 Suzanne Horton, Woolworths Eastlands
 Lisa Tims, Woolworths Claremont
 Luke Jones, Woolworths Claremont
 Sarah Adams, Woolworths Kingston
 Anita Fletcher-Jones, Woolworths Kingston
 Wayne Richards, Woolworths Sandy Bay
 Kylie Brooks, Woolworths Sandy Bay
 Rebecca Woods, Coles Sorell
 Brianna Smith, Woolworths Lindisfarne
 Kelly Clark, Woolworths Bridgewater
 Cameron Jackson, Coles Burnie
 Olivia Burt, Woolworths Prospect
 Danielle Tatnell, Woolworths Prospect
 Lilly Winkler, Coles Burnie
 Leigh Tatnell, Woolworths Prospect
 Melissa Anders, Coles Sandy Bay
 Phoebe Krushka, Woolworths Riverside
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 Craig McGuire, The Reject Shop Claremont
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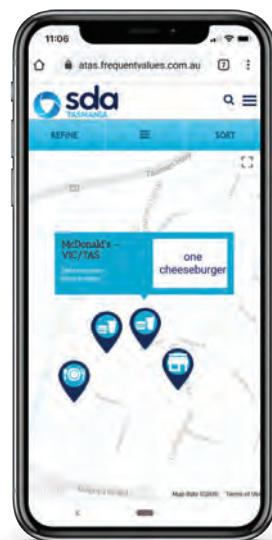
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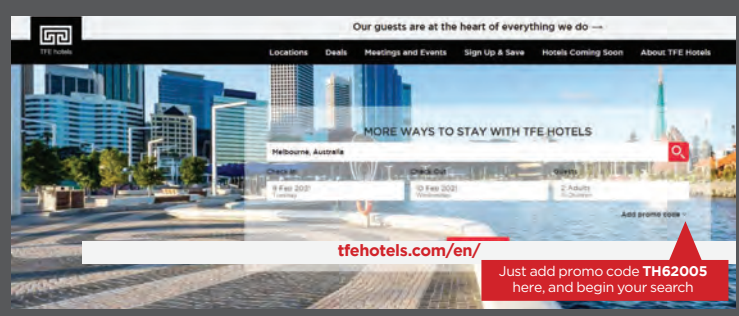


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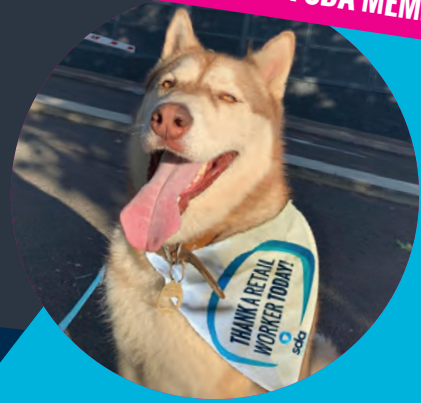
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SHOP, DISTRIBUTIVE & ALLIED EMPLOYEES' ASSOCIATION: FINANCIAL REPORTS FOR THE YEAR ENDED 30 JUNE 2021 – SDA NATIONAL ACCOUNTS –

SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION, ANNUAL FINANCIAL REPORT 30 JUNE 2021

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2021

The members of the National Executive present their report together with the financial report of Shop, Distributive & Allied Employees' Association (the Association) for the financial year ended 30 June 2021 and the auditor's report thereon.

1. Membership

Membership of the Association as at 30 June 2021 was 214,149 (2020: 207,859).

Persons eligible to do so under the rules of the Association were actively encouraged to join the Association. Pursuant to s174 of the Fair Work (Registered Organisations) Act 2009 ("RO Act") and in accordance with Rule 27 of the Association, members have the right to resign from the Association by written notice to the appropriate Branch of the Association.

2. Committee of management

The members of the National Executive of the Association at any time during or since the end of the financial year are:

Name	Experience
Mr Michael Donovan National President	National Executive Member since 1996 National Vice President since 2014-2018 National President since November 2018
Ms Barbara Nebart National Vice President	National Executive Member since 2004 National Vice President since November 2018
Mr Gerard Dwyer National Secretary-Treasurer	National Executive Member since 2005 National President 2008-2014 National Secretary-Treasurer since 2014
Ms Julia Fox National Assistant Secretary	National Executive Member since 2016 National Assistant Secretary since 2016
Mr Paul Griffin	National Executive Member since 1990
Mr Josh Peak	National Executive Member since 2019
Mr Bernie Smith	National Executive Member since 2014
Mr Chris Gazenbeek	National Executive Member since 2014
Mr Peter O'Keefe	National Executive Member since 2014

3. Affiliations & Directorships

The Association, through its Branches, is affiliated with the Australian Labor Party ("ALP"). Delegates were credentialled to various state and national meetings of the ALP. The National Secretary-Treasurer is a member of the ALP National Executive and the Australian Labor Advisory Council.

The Association is affiliated with the Australian Council of Trade Unions ("ACTU"). The National Secretary-Treasurer is Senior Vice President of the ACTU, and a director of ACTU Trustee companies ACTU Member Connect Pty Ltd and The Union Education Foundation Limited. Three other representatives of the Association are also members of the ACTU Executive. Officials of the Association are active on a range of ACTU Committees, including finance, governance, tax, health and safety, women, vocational education and training, workers capital, international and industrial legislation.

The Association is affiliated to Union Network International ("UNI"). Various officials of the Association hold elected positions within UNI. The National Secretary-Treasurer is Vice President of UNI-APRO. The National Secretary-Treasurer is President of UNI-APRO Commerce Sector. The National Assistant Secretary is Vice President of UNI World Women's Committee.

4. Principal activities

The Association maintained its industrial awards and agreements and produced a range of publications for its members. During the Coronavirus pandemic the Association has worked to protect the health and safety, and financial security, of essential retail, online retail, fast food, pharmacy and warehousing workers who have continued to work tirelessly at the frontline.

During the year ended 30 June 2021, the Association continued with its significant campaign on Customer Violence & Abuse in Retail and Fast Food, called "No One Deserves A Serve". This campaign produced a range of materials to address the increased levels of customer abuse and violence experienced by members as a result of the COVID-19 pandemic.

The Association has achieved a range of additional Covid protections for SDA members such as paid pandemic leave, paid vaccination leave, Job Keeper payments, Essential worker payments and vaccination priority for many retail and warehousing workers.

The Association continues its defence of penalty rates in the Hair and Beauty Award and also protects other entitlements from attack by employers. The Association also promotes and protects members interests by participating in a range of legislative inquiries and reviews.

The Association continues to undertake research into areas of importance to SDA members, including affordable housing, work and care, the future of work, and regional communities.

There were no significant changes in the Association during the financial year in the nature of its activities and financial affairs. At 30 June 2021, there were 18.2 effective full-time equivalent employees of the National Office of the Association (2020: 16.2).

Further information is available on the SDA National website at www.sda.org.au.

5. SDA Report to the Workplace Gender Equality Agency

The Shop, Distributive and Allied Employees' Association, as required by the Workplace Gender Equality Act 2012, lodged its public report for the reporting year 2020-2021, to the Workplace Gender Equality Agency, on the 10th August 2021. The report is available on the SDA National website at www.sda.org.au.

6. Superannuation Trustees

Four representatives of the Association hold positions as Directors of the Retail Employees' Superannuation Trust ("REST"). Below are the directors as at 30 June 2021, and those nominated as alternate Employee Directors.

Directors:	Alternates:
• Dr Adam Walk	• Mr Gerard Dwyer
• Ms Helen Cooney	• Mr Michael Donovan
• Mr Michael Tehan	• Ms Aliscia Di Mauro
• Ms Julia Fox	

7. Information to be provided to Members or General Manager

In accordance with the requirements of subsection 272(5) of the RO Act, the attention of members is drawn to the provisions of subsections (1), (2) and (3) of section 272, which states as follows:

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

Dated at Melbourne this 24th day of September 2021

Michael Donovan
National President

Gerard Dwyer
National Secretary-Treasurer

COMMITTEE OF MANAGEMENT STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

We, Gerard Dwyer and Michael Donovan, being two members of the National Executive of the Association, do state on behalf of the National Executive and in accordance with a resolution passed by the National Executive on 24th September 2021 in relation to the accompanying general purpose financial report that, in the opinion of the National Executive:

- (a) the financial statements and notes set out on pages 10 to 58 comply with the Australian Accounting Standards;
- (b) the financial statements and notes set out on pages 10 to 58 comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- (c) the financial statements and notes present a true and fair view of the financial performance, financial position and cash flows of the association for the financial year ended 30 June 2021;
- (d) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2021 and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the Association have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the Association have been kept and maintained in accordance with the RO Act; and
 - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or Commissioner duly made under section 272 of the RO Act has been provided to the member or Commissioner; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the committee of management.

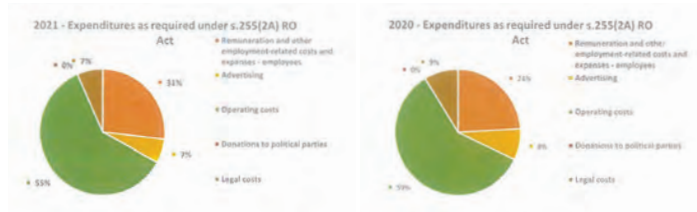
Dated at Melbourne this 24th day of September 2021

Michael Donovan
National President

Gerard Dwyer
National Secretary-Treasurer

EXPENDITURE REPORT REQUIRED UNDER SUBSECTION 255(2A) FOR THE YEAR ENDED 30 JUNE 2021

The committee of management presents the expenditure report as required under subsection 255(2A) on the Association for the year ended 30 June 2021.



Dated at Melbourne this 24th day of September 2021

Michael Donovan
National President

Gerard Dwyer
National Secretary-Treasurer

OFFICER DECLARATION STATEMENT

I, Gerard Dwyer, being the National Secretary-Treasurer of the Shop Distributive & Allied Employees' Association, declare that the following activities did not occur during the reporting period ending 30 June 2021.

The reporting unit did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- 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
- receive periodic or membership subscriptions
- receive revenue via compulsory levies
- receive other income via grants or donations
- receive other income via revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay capitation fees to another reporting unit
- pay compulsory levies
- pay a penalty imposed under the RO Act or the Fair Work Act 2009
- have a receivable with other reporting units
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a fund or reserve account in equity for compulsory levies, voluntary contributions or required by the rules of the organisation
- transfer to or withdraw from a fund or reserve account in equity (other than the general fund in equity), account, asset or controlled entity
- have a balance within the general fund in equity
- have another entity administer the financial affairs of the reporting unit
- make a payment to a former related party of the reporting unit

Dated at Melbourne this 24th day of September 2021

Gerard Dwyer
National Secretary-Treasurer

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
Assets			
Cash and cash equivalents	10	1,331,461	1,347,172
Trade and other receivables	11	246,363	521,912
Other financial assets	12	32,066,322	27,974,333
Total current assets		33,644,146	29,843,417
Property, plant and equipment	14	840,710	935,954
Investment property	15	30,500,000	27,500,000
Employee benefits	17	194,876	5,468
Total non-current assets		31,535,586	28,441,422
TOTAL ASSETS		65,179,732	58,284,839
Liabilities			
Trade and other payables	16	454,248	376,649
Employee benefits	17	1,115,276	963,392
Contract liability	21	2,227,897	-
Total current liabilities		3,797,421	1,340,041
Employee benefits	17	30,232	12,679
Total non-current liabilities		30,232	12,679
TOTAL LIABILITIES		3,827,653	1,352,720
NET ASSETS		61,352,079	56,932,119
Equity			
Retained earnings		61,352,079	56,932,119
TOTAL EQUITY		61,352,079	56,932,119

The notes on pages 14 to 58 are an integral part of these financial statements.

STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue			
Affiliation fees	21	4,455,795	6,681,505
Rental income	15(a)	1,379,837	1,536,546
Total revenue		5,835,632	8,218,051
53 Queen St, Melbourne - fair value increment	15(a)	2,868,079	-
Other income	6	773,717	1,001,017
Total other income		3,641,796	1,001,017
Total income		9,477,428	9,219,068
Expenditure			
53 Queen St, Melbourne - direct operating expenses	15(a)	621,972	650,028
53 Queen St, Melbourne - fair value decrement	15(a)	-	500,000
Advertising		578,752	776,776
Affiliation fees	21	2,212,529	2,243,498
Audit fees	22	36,743	35,002
Depreciation	14	137,282	116,892
Grants and donations	8	225,951	228,140
Legal costs	9	623,512	840,195
Administration expenses	7	182,874	734,272
Information communications technology		490,967	579,600
Other expenses	13	777,845	613,054
Personnel expenses	18	2,552,657	2,332,520
Travel expenses		50,757	158,490
Total Expenses		8,491,841	9,808,467
Result from Operating Activities		985,587	(589,399)
Finance income			
Interest income and distributions	12	556,818	801,540
Net gain on financial instruments held at fair value through profit or loss	12	2,548,208	285,435
Total finance income		3,105,026	1,086,975
Income tax expense	4(m)	-	-
Surplus/(deficit) for the year		4,090,613	497,576
Other comprehensive income			
Items that will never be reclassified to profit or loss			
Re-measurement of defined benefit asset (loss)/gain	17	329,347	(74,947)
Income tax on other comprehensive income		-	-
Items that are or may be reclassified to profit or loss			
Other comprehensive (loss)/income, net of tax		329,347	(74,947)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		4,419,960	422,629

The notes on pages 14 to 58 are an integral part of these financial statements.

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

	Note	Retained earnings	Total equity
		\$	\$
Balance at 1 July 2020		56,932,119	56,932,119
Total comprehensive income for the period			
Surplus/(deficit) for the period		4,090,613	4,090,613
Other comprehensive income			
Re-measurement of defined benefit asset, net of tax	17	329,347	329,347
Total comprehensive income for the period		4,419,960	4,419,960
Transactions with members of the Association, recognised directly in equity		-	-
Balance at 30 June 2021		61,352,079	61,352,079
Balance at 1 July 2019		56,509,490	56,509,490
Total comprehensive income for the period			
Surplus/(deficit) for the period		497,576	497,576
Other comprehensive income			
Re-measurement of defined benefit asset, net of tax	17	(74,947)	(74,947)
Total comprehensive income for the period		422,629	422,629
Transactions with members of the Association, recognised directly in equity		-	-
Balance at 30 June 2020		56,932,119	56,932,119

The notes on pages 14 to 58 are an integral part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Cash receipts from operations			
Cash receipts from other reporting units	19b	7,967,315	8,272,516
Cash receipts from other sources		2,050,655	1,717,725
Total cash receipts from operations		10,017,970	9,990,241
Cash payments used in operations			
Cash paid to suppliers		(7,317,057)	(8,264,330)
Cash paid to employees		(1,410,671)	(1,286,485)
Cash paid to other reporting units	19b	(145,241)	(274,045)
Total cash payments used in operations		(8,872,969)	(9,824,860)
Cash generated/(used in) from operations		1,145,001	165,381
Interest received, dividends & capital gains received		555,473	1,183,629
Net cash from/(used in) operating activities	19a	1,700,474	1,349,010
Cash flows from investing activities			
(Acquisition of) /proceeds from term deposits		(1,000,000)	21,800,000
(Acquisition of) /proceeds from managed funds		(543,781)	(22,774,333)
(Acquisition of) property, plant and equipment	14	(42,038)	(457,790)
(Acquisition of) fixtures and fittings for investment property	15	(131,921)	-
Proceeds from sale of property, plant and equipment		1,555	4,256
Net cash (used in)/from investing activities		(1,716,185)	(1,427,867)
Cash flows from financing activities			
Net cash from/(used in) financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(15,711)	(78,857)
Cash and cash equivalents at 1 July		1,347,172	1,426,029
CASH AND CASH EQUIVALENTS AT 30 JUNE	10/19a	1,331,461	1,347,172

The notes on pages 14 to 58 are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

1. REPORTING ENTITY

Shop, Distributive & Allied Employees' Association (the 'Association') is an Association domiciled in Australia. The address of the Association's registered office is Level 6, 53 Queen Street, Melbourne. The financial report of the Association for the financial year ended 30 June 2021 comprises the National Account and the International Fund. The Association is a not-for-profit entity and primarily is involved in retail trade union activities.

2. BASIS OF PREPARATION

A) STATEMENT OF COMPLIANCE

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that apply for the reporting period, and the Fair Work (Registered Organisations) Act 2009.

The financial statements were approved by the National Executive on the 24th day of September 2021.

B) BASIS OF MEASUREMENT

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for the following material items in the statement of financial position:

- investment property is measured at fair value; and
- the defined benefit asset is recognized as the net total of the fair value of plan assets, plus unrecognised past service cost and unrecognised actuarial losses, less unrecognised actuarial gains and the present value of the defined benefit obligation.

Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

C) FUNCTIONAL AND PRESENTATION CURRENCY

The financial report is presented in Australian dollars, which is the Association's functional currency.

D) COMPARATIVE AMOUNTS

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

E) USE OF ESTIMATES AND JUDGEMENTS

The preparation of financial statements in conformity with AASBs requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

(i) Judgements

Information about critical judgements in applying accounting policies that have the most significant effect on the amount recognised in the financial statements is included in the following notes:

- Note 15 - Investment property.

(ii) Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment within the next financial year are included in the following note:

- Note 17 - Employee benefits.

Measurement of fair values

A number of the Association's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

The Association has an established control framework with respect to the measurement of fair values. Significant fair value measurements are overseen and reviewed regularly, including unobservable inputs and valuation adjustments.

If third party information is used to measure fair values, the Association assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of AASBs, including the level in the fair value hierarchy in which such valuations should be classified. Significant valuation issues are reviewed by the Association's Audit and Risk Committee.

When measuring the fair value of an asset or a liability, the Association uses market observable data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities.
 - Level 2 - inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
 - Level 3 - inputs for the asset or liability that are not based on observable market data (unobservable inputs).
- If the inputs used to measure the fair value of an asset or a liability might be categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.
- The Association recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the following notes:

- Note 12 - Other financial assets
- Note 15 - Investment property.

3. NEW AUSTRALIAN ACCOUNTING STANDARDS

A) ADOPTION OF NEW AUSTRALIAN ACCOUNTING STANDARDS

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

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

- AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material**
The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users.
- AASB 2020-4 Amendments to Australian Accounting Standards - Covid-19-Related Rent Concessions**
These amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under AASB 16 Leases, if the change were not a lease modification.
- AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework**
The Conceptual Framework is not a standard, and none of the concepts contained therein override the concepts or requirements in any standard. The purpose of the Conceptual Framework is to assist the accounting standard setter in developing standards, to help preparers develop consistent accounting policies where there is no applicable standard in place and to assist all parties to understand and interpret the standards. This will affect those entities which developed their accounting policies based on the Conceptual Framework. The revised Conceptual Framework includes some new concepts, updated definitions and recognition criteria for assets and liabilities and clarifies some important concepts.
- AASB 2018-6 Amendments to Australian Accounting Standards - Definition of a Business**
The amendment to AASB 3 Business Combinations clarifies that to be considered a business, an integrated set of activities and assets must include, at a minimum, an input and a substantive process that, together, significantly contribute to the ability to create output. Furthermore, it clarifies that a business can exist without including all of the inputs and processes needed to create outputs.
- AASB 2019-3 Amendments to Australian Accounting Standards - Interest Rate Benchmark Reform**
These amendments modify some specific hedge accounting requirements to provide relief from the potential effects of the uncertainty caused by the interest rate benchmark reform.
- AASB 2019-5 Amendments to Australian Accounting Standards - Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia**
These amendments add a disclosure requirement to AASB 1054 on the potential effect on an entity's financial statements of issued IFRS Standards that have not yet been issued by the AASB.

These amendments had no impact on the financial statements of the Association.

B) FUTURE AUSTRALIAN ACCOUNTING STANDARDS REQUIREMENTS

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

- AASB 2020-1 - Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current**
This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. AASB 2020-6 defers the mandatory effective date of amendments that were originally made in AASB 2020-1 so that the amendments are required to be applied for annual reporting periods beginning on or after 1 January 2023 instead of 1 January 2022. Earlier application is permitted.
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates**
The amendments provide a definition of and clarifications on accounting estimates and clarify the concept of materiality in the context of disclosure of accounting policies. This standard applies to annual reporting periods beginning on or after 1 January 2023. Early application is permitted.
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments**
The amendments pertain to annual improvements to existing accounting standards including AASB 101, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141. The Association does not expect the adoption of this amendment to have an impact on its financial statements.

4. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements by the Association.

A) REVENUE

(i) Affiliation fees

The following table provides information about the nature and timing of the satisfaction of performance obligations in contracts with customers and the related revenue recognition policies:

Nature and timing of satisfaction of performance obligation	Revenue recognition under AASB 15 and AASB 1058
Affiliation fees are fees received from the Branches of the Association in accordance with the rules of the Association. Such fees are referred to as affiliation fees in the rules and are calculated as a percentage of gross Branch membership income and paid annually in March for the financial year for accounting purposes. The financial year for accounting purposes was previously defined as 1 July to 30 June, however effective from 24 November 2020, the Fair Work Commission ratified the National Council's amendments to the Association rules (Rule 32) to amend the financial year for accounting purposes to 1 January to 31 December. A contract liability is recognised for advanced consideration received from Branches for which the affiliation services are yet to be provided over the relevant service period. Refer to Note 21 for impact on change.	Affiliation fees that are enforceable with sufficiently specific performance obligations are recognised over the period the service is provided which is similar to an accrual basis. The consideration received or receivable is allocated based on the relative stand-alone price to the performance obligation. The stand-alone price is determined in accordance with the rules of the Association.

AASB 15 uses the terminology 'Customers' to describe the source of the revenue. The most significant source of revenue for the Shop, Distributive & Allied Employees Association comes from Branches. Branches pledge themselves to advance the objectives of the organisation, make financial contributions to further those objectives and receive in return access to mutual assistance consistent with the organisation's objectives. Whilst in many senses the mutuality of Branches means they are the organisation, for the purposes of the accounting standards the term 'Branches' and its meaning in terms of revenue is the same as the accounting term of 'Customers' in the standard AASB 15.

(ii) Rental Income

Rental income from investment property is recognised in surplus or deficit on a straight line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income, over the term of the lease.

B) FINANCE INCOME AND FINANCE COSTS

Finance income comprises interest income on funds invested. Interest income is recognised as it accrues in surplus or deficit, using the effective interest method.

Foreign currency gains and losses are reported on a net basis as either finance income or finance cost depending on whether foreign currency movements are in a net gain or net loss position.

Interest income is recognised on an effective interest rate basis except for debt instruments other than those financial assets that are recognised at fair value through profit or loss. 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. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, when appropriate, a shorter period, to the net carrying amount on initial recognition.

C) SALE OF ASSETS

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

D) AFFILIATION FEES AND LEVIES

Affiliation fees and levies are recognised on an accrual basis and recorded as an expense in the year it relates to which it relates.

E) EMPLOYEE BENEFITS

(i) Defined benefit plans

The Association's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a potential asset for the Association, the recognised asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. To calculate the present value of economic benefits, consideration is given to any applicable minimum funding requirements.

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in other comprehensive income. The Association determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in surplus or deficit.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognised immediately in surplus or deficit. The Association recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

(ii) Other long-term employee benefits

The Association's net obligation in respect of long-term employee benefits other than defined benefit superannuation funds is the amount of future benefit that employees have earned in return for their service in the current and prior periods plus related on-costs; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is the yield at the reporting date on Australian Corporate bonds that have maturity dates approximating the terms of the Association's obligations in which the benefits are expected to be paid.

(iii) Short-term benefits

Liabilities for employee benefits for wages, salaries and annual leave represent present obligations resulting from employees' services provided to reporting date and are calculated at undiscounted amounts and expensed based on remuneration wage and salary rates that the Association expects to pay as at reporting date including related on-costs, such as workers compensation insurance and payroll tax. Amounts that are expected to be settled beyond 12 months are measured in accordance with long term benefits.

F) LEASES

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

(i) As a lessee

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

Right-of-use assets

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

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

Lease liabilities

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

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

In calculating the present value of lease payments, the Association uses the implicit interest rate or incremental borrowing rate if the implicit lease rate is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Short-term leases and leases of low-value assets

The Association's short-term leases are those that have a lease term of 12 months or less from the commencement. It also applies the lease of low-value assets recognition exemption to leases that are below \$5,000. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

(ii) As a lessor

At inception or on modification of a contract that contains a lease component, the Association allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices. When the Association acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease.

To classify each lease, the Association makes an overall assessment of whether the lease transfers substantially all of the risks and rewards incidental to ownership of the underlying asset. If this is the case, then the lease is a finance lease; if not, then it is an operating lease. As part of this assessment, the Association considers certain indicators such as whether the lease is for the major part of the economic life of the asset.

When the Association is an intermediate lessor, it accounts for its interests in the head lease and the sub-lease separately. It assesses the lease classification of a sub-lease with reference to the right-of-use asset arising from the head lease, not with reference to the underlying asset. If a head lease is a short-term lease to which the Association applies the exemption described above, then it classifies the sub-lease as an operating lease.

If an arrangement contains lease and non-lease components, then the Association applies AASB 15 to allocate the consideration in the contract.

The Association applies the de-recognition and impairment requirements in AASB 9 to the net investment in the lease. The Association further regularly reviews estimated unguaranteed residual values used in calculating the gross investment in the lease.

The Association recognises lease payments received under operating leases as income on a straightline basis over the lease term.

G) CASH

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

H) FINANCIAL INSTRUMENTS

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

Financial assets

(i) Initial recognition and measurement

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

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

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

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

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

(ii) Subsequent measurement

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

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

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

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

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in surplus or deficit when the asset is derecognised, modified or impaired. The Association's financial assets at amortised cost includes trade and other receivables, term deposits held with the Commonwealth Bank of Australia (see note 12) and cash and cash equivalents.

(iii) De-recognition

A financial asset is derecognised when:

- The rights to receive cash flows from the asset have expired; or
- The Association has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'passthrough' arrangement; and either:

- a) the Association has transferred substantially all the risks and rewards of the asset; or
- b) the Association has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

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

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

(iv) Offsetting

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

Impairment of financial assets

(i) Trade receivables

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

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

(ii) Debt instruments other than trade receivables

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

ECLs are recognised in two stages:

- Where there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses from possible default events within the next 12-months (a 12-month ECL).
- Where there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the debt, irrespective of the timing of the default (a lifetime ECL).

The Association considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Association may also consider a financial asset to be in default when internal or external information indicates that the Association is unlikely to receive the outstanding contractual amounts in full. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Financial liabilities

(i) Initial recognition and measurement

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

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

The Association's financial liabilities include trade and other payables.

(ii) Subsequent measurement

After initial recognition, trade payables and other payables are subsequently measured at amortised cost using the effective interest rate (EIR) method. Gains and losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in surplus or deficit.

(iii) De-recognition

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

Share capital

The Association is an unincorporated registered organisation under the Fair Work (Registered Organisations) Act 2009 and does not have share capital.

Foreign currency transactions

Transactions in foreign currencies are translated to the functional currency of the Association at exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at that date. The foreign currency gain or loss on monetary items is the difference between amortised cost in the functional currency at the beginning of the period, adjusted for effective interest and payments during the period, and the amortised cost in foreign currency translated at the exchange rate at the end of the year.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated to the functional currency at the exchange rate at the date that the fair value was determined. Non-monetary items in a foreign currency that are measured in terms of historical cost are translated using the exchange rate at the date of the transaction.

Foreign currency differences arising on retranslation are recognised in surplus or deficit.

J) CONTINGENT ASSETS AND LIABILITIES

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.

In ordinary course of business, the Association undertakes union activities on behalf of its members which may involve legal costs. As at 30 June 2021, the Association has legal cost commitments in the range of \$272,000 to \$400,000.

Furthermore, the Association also initiated litigation on its members' behalf during the year on a legal matter relating to the underpayment of wages. The outcome of the litigation is yet to be reached, hence the extent of recovering legal costs incurred and the prospect of compensation in damages to the Association's members cannot be reliably determined at year end.

J) PROPERTY, PLANT AND EQUIPMENT

(i) Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses. The initial cost of an asset includes expenditures that are directly attributable to the acquisition of the asset.

The gain or loss on disposal of an item of property, plant and equipment is determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and is recognised net within other income/other expenses in surplus or deficit.

(ii) Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Association and its cost can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in surplus or deficit as incurred.

(iii) Depreciation

Depreciation is calculated over the depreciable amount, which is the cost of an asset, or other amount substituted for cost, less its residual value. Depreciation is recognised in surplus or deficit on a straight-line or diminishing value over the estimated useful lives of each part of an item of property, plant and equipment, to most closely reflect the expected pattern of consumption of the future economic benefits embodied in the asset. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Association will obtain ownership by the end of the lease term.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and adjusted as appropriate.

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

	2021	2020
Leasehold improvements	5-20 years	5-20 years
Fixtures and fittings	4-20 years	4-20 years
Motor vehicles	8 years	8 years

(iv) De-recognition

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

K) INVESTMENT PROPERTY

Investment properties are properties held to earn rentals or for capital appreciation or for both, but not for sale in the ordinary course of business, use in the production or supply of goods or services or for administrative purposes. Investment properties are measured initially at its cost, including transaction costs. Subsequent to initial recognition, investment properties are measured at fair value. Gains and losses arising from changes in the fair value of investment properties are included in profit and loss in the period in which they arise. Refer to note 15(b) for details of determination of fair value.

Cost includes expenditure that is directly attributable to the acquisition of the investment property. The cost of self-constructed investment property includes the cost of materials and direct labour, any other costs directly attributable to bringing the investment property to a working condition for their intended use and capitalised borrowing costs.

An investment property is derecognised upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in surplus or deficit in the period in which the property is derecognised.

When an investment property that was previously classified as property, plant and equipment is sold, any related amount included in the revaluation reserve is transferred to retained earnings. When the use of a property changes such that it is reclassified as property, plant and equipment, its fair value at the date of reclassification becomes its cost for subsequent accounting.

L) IMPAIRMENT OF NON-FINANCIAL ASSETS

The carrying amounts of the Association's non-financial assets, other than investment property, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised if the carrying amount of an asset or its cash-generating unit (CGU) exceeds its recoverable amount. A CGU is the smallest identifiable asset group that generates cash flows that largely are independent from other assets and groups. Impairment losses are recognised in surplus or deficit. The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Association were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is only reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

M) TAXATION

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).

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the taxation authority. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense. Receivables and payables are stated with the amount of GST excluded, as the Association reports to the ATO for GST on a cash-basis. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the balance sheet.

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

N) PROVISIONS

A provision is recognised if, as a result of a past event, the Association has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

O) FAIR VALUE MEASUREMENT

A number of the Association's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. Also, fair values of financial instruments measured at amortised cost are disclosed in Note 23a.

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

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

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

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

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

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

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

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Association determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. External valuers are involved for valuation of significant assets, such as investment properties. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. For the purpose of fair value disclosures, the Association has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy.

P) SEGMENT REPORTING

An operating segment is a component of the Association that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the other Association's other components. All operating segments' operating results are reviewed regularly by the Association's office holders to make decisions about resources to be allocated to the segment and to assess its performance, and for which discrete financial information is available.

Q) FINANCIAL RISK MANAGEMENT

The Association has exposure to the following risks from their use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk
- Operational risk

Risk Management Framework

The National Executive has overall responsibility for the establishment and oversight of the risk management framework. Risk management policies are established to identify and analyse the risks faced by the Association, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Association's activities. The Association, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

A detailed assessment of the Association's exposure to the above risks is included in note 23.

5. EVENTS AFTER THE REPORTING PERIOD

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

6. OTHER INCOME

	Note	2021 \$	2020 \$
ACTU trust distributions	21	24,120	32,849
SDA Branch reimbursements	21	559,322	838,964
REST director's fees	21	151,220	67,580
Government COVID-19 Cash Boost		37,500	62,500
Gain/(loss) on disposal of assets		1,555	(876)
Total other income		773,717	1,001,017

7. ADMINISTRATION EXPENSES

Delegates travel expenses/allowances - meetings and conferences	20,280	456,056
Conference and meeting expenses	12,930	110,501
Information technology support	41,204	42,230
Office expenses	44,833	54,867
Printing & photocopier	14,439	20,365
Subscriptions	21,076	22,789
Telecommunication	28,112	27,464
Total administration expense	182,874	734,272

8. GRANTS OR DONATIONS

Grants:			
Total expended that were \$1,000 or less	-	-	-
Total expended that exceeded \$1,000	-	-	-
Donations:			
Total expended that were \$1,000 or less	100	-	-
Total expended that exceeded \$1,000	225,851	228,140	-
Total grants or donations	225,951	228,140	

9. LEGAL COSTS

Litigation	247,449	-
Other legal matters	376,063	840,195
Total legal costs	623,512	840,195

10. CASH AND CASH EQUIVALENTS

Cash at bank	1,203,626	840,824
Cash management account	23,995	402,726
Short term deposits	103,840	103,622
Total cash and cash equivalents	1,331,461	1,347,172

11. RECEIVABLES

Other receivables:		
Accrued interest income	2,628	1,283
Sundry debtors	140,349	411,903
Prepayments	103,386	108,726
Total receivables net of impairment provision	246,363	521,912

12. OTHER FINANCIAL ASSETS

	2021 \$	2020 \$
Managed Funds	25,866,322	22,774,333
Term deposits	6,200,000	5,200,000
Total other financial assets	32,066,322	27,974,333

Term deposits have stated interest rates of 0.18 to 0.25 percent (2020: 0.28 to 0.56 percent) and mature in 90 days or more. The Association's exposure to credit and interest rate risk is disclosed in note 23. During the year ended 30 June 2021, the Association recognised interest and distribution income of \$556,818 (2020: \$801,540) from other financial assets. Capital growth of \$2,548,208 (2020: \$285,435) was generated on Managed Funds which are recognised as financial assets at fair value through profit and loss.

MEASUREMENT OF FAIR VALUE

Level 2 fair value - valuation technique and significant unobservable inputs

Type	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
Managed funds	Investments in unlisted unit trusts are recorded at the redemption value per unit as reported by the investment managers of such funds. The Fund may make adjustments to the value based on considerations such as; liquidity of the Investee Fund or its underlying investments, the value date of the net asset value provided, or any restrictions on redemptions.	Not applicable	Not applicable

The Association did not hold any financial assets with fair value measurements using significant unobservable inputs (Level 3) at 30 June 2021 (2020: nil).

13. OTHER EXPENSES

	2021 \$	2020 \$
Consultants - general	203,415	259,653
Consultants - media	263,449	244,024
Research projects	274,405	74,881
Motor vehicle running costs	16,913	16,820
Other	19,663	17,676
Total other expenses	777,845	613,054

14. PROPERTY, PLANT AND EQUIPMENT

COST	Furniture and fittings		Motor Vehicles		Leasehold Improvements		Total	
	\$	\$	\$	\$	\$	\$	\$	
Balance at 1 July 2020	286,310	89,094	1,215,851	1,591,255				
Acquisitions	32,103	-	9,935	42,038				
Disposals	-	-	-	-				
Balance at 30 June 2021	318,413	89,094	1,225,786	1,633,293				
Balance at 1 July 2019	297,774	62,857	816,087	1,176,718				
Acquisitions	9,971	48,055	399,764	457,790				
Disposals	(21,435)	(21,818)	-	(43,253)				
Balance at 30 June 2020	286,310	89,094	1,215,851	1,591,255				
DEPRECIATION AND IMPAIRMENT LOSSES								
Balance at 1 July 2020	174,884	35,992	444,425	655,301				
Depreciation expense for the year	25,672	15,571	96,039	137,282				
Disposals	-	-	-	-				
Balance at 30 June 2021	200,556	51,563	540,464	792,583				
Balance at 1 July 2019	172,784	38,418	365,328	576,530				
Depreciation expense for the year	23,535	14,260	79,097	116,892				
Disposals	(21,435)	(16,686)	-	(38,121)				
Balance at 30 June 2020	174,884	35,992	444,425	655,301				
CARRYING AMOUNTS								
At 1 July 2020	111,426	53,102	771,426	935,954				
At 30 June 2021	117,857	37,531	685,322	840,710				
At 1 July 2019	124,990	24,439	450,759	600,188				
At 30 June 2020	111,426	53,102	771,426	935,954				

15. INVESTMENT PROPERTY

A) RECONCILIATION OF CARRYING AMOUNT

Property	2021 \$	2020 \$
Opening balance as at 1 July	27,500,000	28,000,000
Capital improvements	131,921	-
Net gain/(loss) from fair value adjustment	2,868,079	(500,000)
Closing balance as at 30 June	30,500,000	27,500,000

Investment property comprises a commercial property located at 53 Queen Street, Melbourne. The Association retains possession of levels 6 and 7 as its registered head office and leases the remaining floors to third parties. Each of the leases contains an initial non-cancellable period of a minimum of three years, with fixed percentage annual rent increases. Some lease incentives were paid towards tenancy fit-outs and are being amortised over the period of the leases on a straight line basis. No contingent rents are paid. Further information about these leases are contained in Note 20.

Rental income earned and received from the investment property during the year was \$1,379,837 (2020: 1,536,546). Direct expenses incurred in relation to the investment properties that generated rental income during the year was \$621,972 (2020: \$650,028). During the year and as at year-end, no restrictions on the realisability of investment property or the remittance of income and proceeds of disposal were present. The Association does not have any contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

B) MEASUREMENT OF FAIR VALUE

(i) Fair value hierarchy

The fair value of investment property was determined by external, independent property valuers, having appropriate recognised professional qualifications and recent experience in the location and category of the property being valued. The independent valuers provide the fair value of the Association's investment property at least every two years. In years where external, independent valuations are not obtained, these are substituted with Association management performing internal valuations utilising publicly available market data for properties with similar characteristics to the Association's investment property.

The fair value measurement for investment property of \$30,500,000 was determined at 30 June 2021 by Gary Longden, Director and certified practising valuer of M3 Property P/L, a registered independent appraiser having an appropriate recognised professional qualification from Australian Property Institute and recent experience in the location and category of the property being valued. The fair value measurement has been categorised as a Level 3 fair value based on the inputs to the valuation technique used (see Note 4(i)).

(ii) Level 3 fair value - valuation technique and significant unobservable inputs

The following shows the valuation technique used in measuring the fair value of investment property, as well as the significant unobservable inputs used.

Valuation techniques: Discounted cash flow approach (2021). Discounted cash flow approach (2020)

Discounted cash flow approach: The discounted cash flow approach involves formulating a projection of net income over a specified horizon, typically ten years, and discounting this cash flow including the projected terminal value at the end of the projection period at an appropriate rate.

The present value of this discounted cash flow represents the Market value of the property.

Significant unobservable inputs:

- 2021: Discount rate 5.39%.
- 2020: Discount rate 6.49%.

Inter-relationship between key unobservable inputs and fair value measurement

The estimated fair value would increase (decrease) if:

- 2021: The discount rate was lower (higher).
- 2020: The discount rate was lower (higher).

16. TRADE AND OTHER PAYABLES

Payables to other reporting units

SDA Victoria

Total related party payables

Accrued legal costs - litigation

Accrued legal costs - other legal matters

PAYG withholding tax

Tenant security deposits

Other

Total other payables

Total trade and other payables are expected to be settled in:

No more than 12 months

More than 12 months

Total trade and other payables

17. EMPLOYEE BENEFITS

Current liability

Office holders

Liability for long service leave

Liability for annual leave

Separation and redundancies

Other

Employees other than office holders

Liability for long service leave

Liability for annual leave

Separation and redundancies

Other

Non-current liability

Employees other than office holders

Liability for long-service leave

Non-current asset

Office holders and other employees

Present value of funded obligations

Fair value of plan assets - funded

Recognised (asset) for defined benefit obligations

The Association makes contributions to the SDA (Victoria Branch) benefit superannuation plan, a sub-plan of the Retail Employees' Superannuation Trust, that provide defined benefit amounts for office holders and other employees upon retirement. The Association has determined that, in accordance with the terms and conditions of the defined benefit plans, and in accordance with statutory requirements (such as minimum funding requirements) of the plan of the respective jurisdictions, the present value of refunds or reductions in future contributions is not lower than the balance of the fair value of the plan assets less the total present value of obligations.

The following tables analyse plan assets, present value of defined benefit obligations, expense recognised in surplus or deficit, actuarial assumptions and other information for the plan.

Movements in the net asset for defined benefit obligations recognised in the statement of financial position:

	2021 \$	2020 \$
Net (asset)/liability for defined benefit obligations at 1 July	(5,468)	(192,903)
Contributions paid into the plan	-	-
Amount recognised in other comprehensive income - actuarial	(329,347)	74,947
Expenses recognised in statement of comprehensive income	139,939	112,488
Net (asset)/liability for defined benefit obligations at 30 June	(194,876)	(5,468)

Movement in the present value of the defined benefit obligations

	2021 \$	2020 \$
Defined benefit obligations at 1 July	2,382,332	2,245,200
Current service cost	162,323	198,105
Interest cost	46,022	58,317
Actuarial losses/(gains) recognised in other comprehensive income (see below)	57,049	(14,351)
Benefits paid by the plan	-	(83,754)
Taxes, premium & expenses paid	(23,730)	(21,185)
Defined benefit obligations at 30 June	2,623,996	2,382,332

Movement in the present value of plan assets

	2021 \$	2020 \$
Fair value of plan assets at 1 July	2,387,800	2,438,103
Expected return on plan assets at discount rate	68,406	143,934
Actuarial (losses)/gains recognised in other comprehensive income (see below)	386,396	(89,298)
Contributions paid	-	-
Benefits paid	-	(83,754)
Taxes and expenses	(23,730)	(21,185)
Fair value of plan assets at 30 June	2,818,872	2,387,800

Expense recognised in surplus or deficit

	2021 \$	2020 \$
Current service costs	162,323	198,105
Net interest costs	(22,384)	(85,617)
	139,939	112,488

Re-measurements of net defined benefit liability/asset

	2021 \$	2020 \$
Loss/(Gain) on defined benefit obligation	57,049	(14,351)
(Gain)/Loss on assets	(386,396)	89,298
	(329,347)	74,947

Recognised in other comprehensive income

	2021 \$	2020 \$
Actuarial gains (and losses) recognised in other comprehensive income		
Cumulative amount at 1 July	(69,491)	5,456
Recognised during the period	329,347	(74,947)
Cumulative amount at 30 June	259,856	(69,491)

The major categories of plan assets as a percentage of total fund assets are as follows:

	2021	2020
Australian Equity	24%	17%
International Equity	24%	23%
Fixed Income	16%	6%
Property	9%	11%
Cash	4%	7%
Other	23%	36%

Actuarial assumptions

Principal actuarial assumptions at the reporting date (expressed as weighted averages):

	2021	2020
Discount rate at 30 June	2.00%	2.10%
Future salary increases	3.00%	3.00%

Sensitivity analysis

The calculation of the defined benefit obligation is sensitive to the assumptions set out above. The following table summarises how the impact on the defined benefit obligation at the end of the reporting period would have increased (decreased) as a result of a change in the respective assumptions by one percent.

	2021 \$	2020 \$
Additional DBO for a 1% decrease in the discount rate	178,577	193,630
Reduction in DBO for a 1% increase in the discount rate	210,936	168,116

The above sensitivities are based on the average duration of the benefit obligation determined by the actuary as at 30 June 2021 and are applied to adjust the defined benefit obligation at the end of the reporting period for the assumptions concerned. Whilst the analysis does not take account of the full distribution of cash flows expected under the plan, it does provide an approximation to the sensitivity of the assumptions shown.

Historical information

Present value of the defined benefit obligation

Fair value of plan assets - funded

Recognised (asset)/liability for defined benefit obligation

Funding

The plan is fully funded by the Association. The funding requirements are based on the plan fund's actuarial measurement framework set out in the funding policies of the plan. The funding is based on a separate actuarial valuation for funding purposes for which the assumptions may differ from the assumptions above. Employees are not required to contribute to the plan.

The Association expects to contribute NIL (2020: NIL) to its defined benefit superannuation fund during the year ended 30 June 2022 as it is currently on a contributions holiday.

18. PERSONNEL EXPENSES

Holders of office:

Wages and salaries

Superannuation (including expenses related to defined benefit)

Leave and other entitlements

Separation and redundancies

Other employee expenses

Total employee expenses - holders of office

Employees other than office holders:

Wages and salaries

Superannuation (including expenses related to defined benefit)

Leave and other entitlements

Separation and redundancies

Other employee expenses

Total employee expenses - employees other than office holders

Total employee expenses

19. CASH FLOW RECONCILIATION AND INFORMATION

19A. CASH FLOW RECONCILIATION

Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement

Cash and cash equivalents as per:

Cash flow statement

Balance sheet

Difference

Reconciliation of surplus/(deficit) to net cash from operating activities:

Surplus/(deficit) for the year

Adjustments for non-cash items

Depreciation

Fair value movements in investment property

Fair value movement in other financial assets

Loss/(gain) on disposal of assets

Actuarial gains/(losses) recognised in equity on defined benefit plan

Changes in assets/liabilities

Change in accrued interest and distribution income

Change in prepayments

Change in sundry debtors

Change in contract liability

Change in trade and other payables

Change in provisions and employee benefits

Net cash from/(used in) operating activities

19B. CASH FLOW INFORMATION

Cash inflows

Cash receipts from other reporting units

SDA Newcastle

SDA New South Wales

SDA Queensland

SDA South Australia

SDA Tasmania

SDA Victoria

SDA Western Australia

Total cash inflows

Cash outflows

Cash paid to other reporting units

SDA Newcastle

SDA New South Wales

SDA Queensland

SDA South Australia (State Union)

SDA Tasmania

SDA Victoria

SDA Western Australia (State Union)

Total cash outflows

20. CONTINGENT LIABILITIES, ASSETS AND COMMITMENTS

Operating lease commitments – as lessor

The Association leases out its investment property (see note 15a) under operating leases. The future minimum lease income under non-cancellable leases are as follows:

	2021 \$	2020 \$
Within one year	754,712	1,313,886
After one year but not more than five years	551,239	1,373,816
After five years	-	-
	1,305,951	2,687,702

21: RELATED PARTY DISCLOSURES

Terms and conditions of transactions with related parties

All transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances for all transactions at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. For the year ended 30 June 2021, the association has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body (2020: \$Nil). This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

Branches

The Association recognised from its branches the following affiliation fees which have been disaggregated by location:

	Affiliation fees*	
	2021 \$	2020 \$
SDA Newcastle	299,668	441,676
SDA New South Wales	1,200,402	1,796,771
SDA Queensland	740,699	1,112,495
SDA South Australia	558,296	804,710
SDA Tasmania	124,073	184,124
SDA Victoria	975,277	1,497,415
SDA Western Australia	557,380	844,314
	4,455,795	6,681,505

*Affiliation fees are all sourced in Australia

Affiliation fees in the rules are calculated as a percentage of gross Branch membership income and paid annually in March for the financial year for accounting purposes. The financial year for accounting purposes was previously defined as 1 July to 30 June, however effective from 24 November 2020, the Fair Work Commission ratified the National Council's amendments to the Association rules (Rule 32) to amend the financial year for accounting purposes to 1 January to 31 December. As a result of the amendments, a service period from 1 July 2020 to 31 December 2021 was provided to its branches, resulting in the affiliation fee charged being recognised over an 18 month period instead of 12 months. As the fee is allocated to an 18 month period, less revenue was recognised during the financial year. The total transaction price of affiliation fees charged to branches amounted to \$6,683,692 of which \$4,455,795 was recognised as revenue for the year (including the service period from 1 July 2020 to 31 December 2020) and \$2,227,897 as a contract liability at year end.

	Contract Liability	
	2021 \$	2020 \$
SDA Newcastle	149,834	-
SDA New South Wales	600,201	-
SDA Queensland	370,349	-
SDA South Australia	279,148	-
SDA Tasmania	62,037	-
SDA Victoria	487,638	-
SDA Western Australia	278,690	-
	2,227,897	-

The contract liabilities primarily relate to the advance consideration received from branches for affiliation services relating to the service period 1 July 2021 to 31 December 2021, for which revenue is recognised over time. This will be recognised as revenue as affiliation services are provided over the relevant service period. The Association received from its branches the following expense reimbursements:

2021	National Website Project	Pay Rise Campaigns	No One Deserves A Serve Campaign	IT: Workit App	IT: Intranet	Other	TOTAL
	\$	\$	\$	\$	\$	\$	\$
SDA Newcastle (State Union)	13,900	11,013	13,000	-	-	350	38,263
SDA New South Wales	59,969	52,268	36,225	-	-	1,091	149,553
SDA Queensland	33,980	22,835	20,618	-	-	113	77,546
SDA South Australia	33,419	18,889	23,278	-	-	850	76,436
SDA Tasmania	5,075	5,961	8,758	-	-	109	19,903
SDA Victoria	46,884	37,504	50,890	-	-	759	136,037
SDA Western Australia	23,157	21,553	16,351	-	-	523	61,584
	216,384	170,023	169,120	-	-	3,795	559,322
2020	National Website Project	Pay Rise Campaigns	No One Deserves A Serve Campaign	IT: Workit App	IT: Intranet	Other	TOTAL
	\$	\$	\$	\$	\$	\$	\$
SDA Newcastle (State Union)	8,843	-	18,150	9,880	-	345	37,218
SDA New South Wales	37,596	-	166,052	42,008	-	1,205	246,861
SDA Queensland	19,317	-	84,623	21,583	-	696	126,219
SDA South Australia	17,860	-	51,552	19,955	-	1,037	90,404
SDA Tasmania	3,165	-	10,200	3,536	-	109	17,010
SDA Victoria	29,187	-	176,576	32,611	-	582	238,956
SDA Western Australia	14,907	-	50,210	16,656	-	523	82,296
	130,875	-	557,363	146,229	-	4,497	838,964

The amounts paid or payable by the Association to its branches for expenses incurred on its behalf:

	2021 \$	2020 \$
SDA New South Wales		
Administration expenses (office supplies)	479	-
Delegates expenses	1,374	13,768
Meeting expenses	414	6,046
Motor Vehicle purchase	-	43,964
Other expenses (motor vehicle running costs)	1,532	1,311
SDA Queensland		
Delegates expenses	-	6,230
SDA South Australia		
State Union - Litigation costs	29,091	-
State Union - Consulting expenses	8,996	24,765
SDA Victoria		
Meeting expenses	-	56,438
Personnel expenses (reimbursement of Victorian payroll tax)	100,687	89,634
SDA Western Australia		
State Union - Delegates expenses	-	17,826

The amounts owed to its branches at 30 June 2021 by the Association are included in payables to other reporting units in Note 16.

Affiliates

The amounts paid or payable by the Association to its affiliates for expenses incurred on its behalf:

	2021 \$	2020 \$
ACTU		
Affiliation fees paid	1,382,634	1,353,772
Donations - Bushfire Fund	-	4,100
Meeting expenses - attendance at conferences, forums & training	3,412	-
Research projects	3,500	-
Union Network International (UNI)		
Affiliation fees paid	829,895	889,726
Donations - UNI-APRO Activities Fund	130,851	149,040
Consulting - general	5,267	-
Affiliation fee expenses incurred by the Association related to the following affiliates:		
Affiliation fees		
ACTU	1,382,634	1,353,772
Union Network International	829,895	889,726
	2,212,529	2,243,498

The Association received trust distribution income of \$24,120 (2020: \$32,849) from the ACTU as an affiliate. In accordance with the ACTU "Constitution, Rules and Standing Orders" this was acquired by the ACTU as additional affiliation fees and is included above.

There were no amounts owed to its affiliates at 30 June 2021 by the Association.

Other related parties

Key management personnel

The following were key management personnel of the Association during the financial year:

Name	Position
Michael Donovan	Officer - National Vice-President until November 2018 Officer - National President from November 2018
Barbara Nebart	Officer - National Vice-President from November 2018
Gerard Dwyer	Officer - National Secretary-Treasurer
Julia Fox	Officer - National Assistant Secretary
Bernie Smith	National Executive Member
Paul Griffin	National Executive Member
Josh Peak	National Executive Member from June 2019
Chris Gazebeek	National Executive Member
Peter O'Keeffe	National Executive Member

Key management personnel remuneration

The National Secretary-Treasurer and National Assistant Secretary are salaried employees of the Association with contributions made for them to a post-employment defined benefit superannuation fund. The Association also provides motor vehicles and parking and the National Secretary-Treasurer is provided accommodation when travelling to the registered National Office in Melbourne. The National President and Vice-President receive honorariums. As the National Executive Members are not paid by the Association, there are only 4 remunerated officer holders of the Association for the year.

The Association pays or reimburses travel, accommodation and meal allowances for the National Officers and the National Executive Members whilst attending National Council and/or National Executive meetings or performing other Association duties, and are disclosed in the Statement of surplus or deficit in Delegate expenses/allowances - meetings and conferences. The National Officers and National Executive Members are allowed to keep any frequent flyer points or rewards earned as a result of such travel, the value of which cannot be determined.

Key management personnel compensation to the National Officers comprised:

	2021 \$	2020 \$
Short-term employee benefits	443,553	426,867
Post-employment benefits	58,593	54,984
Other long term benefits	8,520	8,373
	510,666	490,224

Note 17 discloses liabilities for annual leave and long service leave for office holders.

Apart from the details disclosed in this note, no officer has entered into any material transactions with the Association since the end of the previous financial year and there were no material contracts involving officers' interests existing at year-end.

Superannuation

No Contributions (2020: Nil) were made to a post-employment defined benefit fund managed by the Retail Employees' Superannuation Trust ("REST") on behalf of salaried office holders and employees other than office holders.

The Association received director fees of \$151,220 (2020: \$67,580) from REST for the services performed by nominated office holders and employees employed by the Association. These director fees are included in Other Income in note 6. The directors personally receive Superannuation Guarantee (SG) payments from REST for the above director fees, these are disclosed in post-employment benefits for key management personnel in Note 21.

Transactions with key management personnel and their close family members

	2021 \$	2020 \$
Loans to/from key management personnel	-	-
Other transactions with key management personnel	-	-

22. AUDITOR'S REMUNERATION

Audit services

Auditors of the Association

KPMG Australia:
Audit and review of financial reports

	36,743	35,002
	36,743	35,002

Other services

Auditors of the Association

KPMG Australia:
Other assurance services

	2,976	2,917
	2,976	2,917

Total auditors' remuneration

	39,719	37,919
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23. FINANCIAL INSTRUMENTS

23A. CATEGORIES OF FINANCIAL INSTRUMENTS

Financial assets

Amortised cost:

Cash and cash equivalents

Receivables

Other financial assets

Total financial assets at amortised cost

Carrying amount of financial assets

Financial liabilities

Other financial liabilities:

Trade and other payables

Carrying amount of financial liabilities

23B. NET INCOME AND EXPENSE FROM FINANCIAL ASSETS

Financial assets at amortised cost

Interest revenue - cash and cash equivalents

Interest revenue - other financial assets

Dividend and capital growth revenue - other financial assets

Total income from financial assets at amortised cost

Total income from financial assets

2021 \$

2020 \$

1,331,461

246,363

32,066,322

13

13,024

3,091,989

3,105,026

1,347,172

521,912

27,974,333

2,623

310,019

774,333

1,086,975

1,086,975

23C. CREDIT RISK

Credit risk is the risk of financial loss to the Association if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Association's receivables from customers and other financial assets.

The following table illustrates the entity's gross exposure to credit risk, excluding any collateral or credit enhancements

Financial assets	2021 \$	2020 \$
Trade and other receivables	246,363	521,912
Cash and cash equivalents	1,331,461	1,347,172
Other financial assets	32,066,322	27,974,333
Total	33,644,146	29,843,417

Receivables

The Association's exposure to credit risk is influenced mainly by the individual characteristics of each customer or tenant. Credit evaluations are performed on all tenants of the investment property prior to the signing of a lease agreement and security deposits are required by way of bank guarantees or cash, to be held for the term of all leases. None of the Association's receivables are past due (2020: nil) and based on historic default rates and the minimal credit risk, the Association believes no impairment allowance is necessary. None of the tenants were in arrears at the balance sheet date and there is no indication to management that any of the tenants present a significant credit risk. All receivables are with tenants in the Australian geographical region and therefore no impairment loss has been recognised at balance date (2020: no impairment loss).

	Trade and other receivables					Total \$
	Current \$	< 30 days \$	30-60 days \$	61-90 days \$	> 91 days \$	
30 June 2021						
Expected credit loss rate	-%	-%	-%	-%	-%	-%
Estimate total gross carrying amount at default	-	-	-	-	-	-
Expected credit loss	-	-	-	-	-	-
30 June 2020						
Expected credit loss rate	-%	-%	-%	-%	-%	-%
Estimate total gross carrying amount at default	-	-	-	-	-	-
Expected credit loss	-	-	-	-	-	-

Cash and cash equivalents

The Association held cash and cash equivalents of \$1,331,461 at 30 June 2021 (2020: \$1,347,172), which represents its maximum credit exposure on these assets. The cash and cash equivalents are held with bank and financial institution counterparties which are located in Australia, currently the CBA with a current long term credit rating of Aa3 (Moody's Investor Services).

Other financial assets

The other financial assets are all bank bills and term deposits issued by the Commonwealth Bank of Australia and the Association believes no impairment allowance is necessary.

The Association's maximum exposure to credit risk for the components of the statement of financial position at 30 June 2021 and 2020 is the carrying amounts as illustrated in Note 23c.

23D. LIQUIDITY RISK

Liquidity risk is the risk that the Association will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Association's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Association's reputation.

The Association prepares budgets and cash flow forecasts, which assists it in monitoring cash flow requirements and optimising its cash return on investments. Typically the Association ensures that it has sufficient cash on demand to meet expected operational expenses for a period of at least 120 days, the maximum term of its primary financial assets being term deposits. This excludes the potential impact of extreme circumstances that cannot reasonably be predicted, such as natural disasters.

The carrying amount of the Association's financial liabilities is represented by trade and other payables (note 16). The carrying amounts approximate contractual cash flows and all are due in 3 months or less (2020: 3 months or less). The Association has adequate financial assets to meet these liabilities and assesses liquidity risk as minimal.

Contractual maturities for financial liabilities 2021

	On Demand	< 1 year \$	1-2 years \$	2-5 years \$	>5 years \$	Total \$
Trade and other payables	-	454,248	-	-	-	454,248
Total	-	454,248	-	-	-	454,248

Contractual maturities for financial liabilities 2020

	On Demand	< 1 year \$	1-2 years \$	2-5 years \$	>5 years \$	Total \$
Trade and other payables	-	376,649	-	-	-	376,649
Total	-	376,649	-	-	-	376,649

23E. MARKET RISK

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Association's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Currency risk

The Association has limited exposure to currency risks on International Fund transactions (International affiliation fees and donations) that are denominated in a currency other than the functional currency, being the Australian dollar (AUD).

The currencies in which these transactions primarily are denominated are Swiss Francs (CHF), Singapore dollars (SGD) and American dollars (USD). The Association uses at its discretion forward exchange contracts (typically 1-3 months) to hedge its currency risk, with maturity dates the same as the due dates of the International Fund transactions. At reporting date there were no forward exchange contracts in place.

Interest rate risk

The Association's interest rate risk arises from its investments in bank bills, term deposits and cash management accounts. Bank bills and term deposits are issued at fixed rates for terms of between 30 and 180 days. The Association maintains a number of different bank bills and term deposits maturing at regular intervals to smooth fluctuations in interest rates being offered. The majority of cash reserves are held in term deposits, with cash management bank accounts (with variable interest rates) used to provide liquidity funds at call.

At the reporting date the interest rate profile of the Association's interest-bearing financial instruments was:

Sensitivity analysis of the interest rate risk that the Association is exposed to for 2021

Risk variable	Change in risk variable %	Effect on	
		Surplus and deficit \$	Equity \$
Financial assets			
Cash and cash equivalents	Interest rate 100bp increase	72,136	72,136
Other financial assets	Interest rate 100bp increase	61,356	61,356

Sensitivity analysis of the interest rate risk that the Association is exposed to for 2020

Risk variable	Change in risk variable %	Effect on	
		Surplus and deficit \$	Equity \$
Financial assets			
Cash and cash equivalents	Interest rate 100bp increase	76,132	76,132
Other financial assets	Interest rate 100bp increase	179,881	179,881

Operational risk

Operational risk is the risk of direct or indirect loss arising from a wide variety of causes associated with the Association's processes, personnel, technology and infrastructure, and from external factors other than credit, market and liquidity risks such as those arising from legal and regulatory requirements and generally accepted standards of corporate behaviour. Operational risks arise from all of the Association's operations. The Association's objective is to manage operational risk so as to balance the avoidance of financial losses and damage to the Association's reputation with overall cost effectiveness and to avoid control procedures that restrict initiative and creativity.

The primary responsibility for the development and implementation of controls to address operational risk is assigned to senior management within the Association. This responsibility is supported by the development of overall Association standards for the management of operational risk in the following areas:

- Requirements for appropriate segregation of duties, including the independent authorisation of transactions;
- Requirements for the reconciliation and monitoring of transactions;
- Compliance with regulatory and other legal requirements;
- Documentation of controls and procedures;
- Requirements for the periodic assessment of operational risks faced, and the adequacy of controls and procedures to address the risks identified;
- Requirements for the reporting of operational losses and proposed remedial action;
- Development of contingency plans;
- Training and professional development;
- Ethical and business standards;
- Risk mitigation, including insurance where this is effective.

Capital management

The Association's policy is to maintain a strong capital base so as to maintain member, creditor and market confidence and to sustain future development of the union's activities. The National Executive monitors the return on capital and seeks to maintain a conservative position between higher returns and the advantages and security afforded by a sound capital position. There were no changes in the Association's approach to capital management during the year, and the Association is not subject to externally imposed capital requirements.

24. FAIR VALUE MEASUREMENT

24A. FINANCIAL ASSETS AND LIABILITIES

Management of the Association assessed that the fair values of cash, receivables, trade payables, and other current liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

24B. FINANCIAL AND NON-FINANCIAL ASSETS AND LIABILITIES FAIR VALUE HIERARCHY

The following table provides an analysis of financial and non-financial assets and liabilities that are measured at fair value, by fair value hierarchy.

Fair value hierarchy - 30 June 2021

Assets measured at fair value	Date of valuation	Level 1 \$	Level 2 \$	Level 3 \$
Investment property	30 June 2021	-	-	30,500,000
Other financial assets - managed funds	30 June 2021	-	32,066,322	-
Total assets measured at fair value		-	32,066,322	30,500,000

Fair value hierarchy - 30 June 2020

Assets measured at fair value	Date of valuation	Level 1 \$	Level 2 \$	Level 3 \$
Investment property	30 June 2020	-	-	27,500,000
Other financial assets - managed funds	30 June 2020	-	27,974,333	-
Total assets measured at fair value		-	27,974,333	27,500,000

Refer to note 12 and note 15(b) for further detail over fair value measurement of other financial assets and the investment property respectively.

25: 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).

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

REPORT ON THE AUDIT OF THE FINANCIAL REPORT OPINION

We have audited the **Financial Report** of the Shop, Distributive and Allied Employees' Association (the Association). In our opinion, the accompanying Financial Report presents fairly, in all material respects, the financial position of the Shop, Distributive and Allied Employees' Association as at 30 June 2021, and of its financial performance and its cash flows for the year then ended, in accordance with:

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

The **Financial Report** comprises:

- Statement of financial position as at 30 June 2021
- Statement of Surplus or Deficit and Other Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flows for the year then ended
- Notes including a summary of significant accounting policies
- Other explanatory information including the Committee of Management Statement, Officer Declaration Statement and the Expenditure Report Required Under Subsection 255(2A)

BASIS FOR OPINION

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 fulfilled our other ethical responsibilities in accordance with the Code.

RESTRICTION ON USE AND DISTRIBUTION

The Financial Report has been prepared to assist the Committee of Management of Shop, Distributive and Allied Employees' Association in complying with the financial reporting requirements of the *Fair Work (Registered Organisations) Act 2009*.

As a result, the Financial Report and this Auditor's Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Our report is intended solely for the Committee of Management and members of the Shop, Distributive and Allied Employees' Association and should not be used by parties other than the Committee of Management and the members of Shop, Distributive and Allied Employees' Association. We disclaim any assumption of responsibility for any reliance on this report, or on the Financial Report to which it relates, to any person other than the Committee of Management and the members of the Shop, Distributive and Allied Employees' Association or for any other purpose than that for which it was prepared.

OTHER INFORMATION

Other Information is financial and non-financial information in Shop, Distributive and Allied Employees' Association's annual reporting which is provided in addition to the Financial Report and the Auditor's Report. The Committee of Management are responsible for the Other Information.

The Other Information we obtained prior to the date of this Auditor's Report was the Operating Report.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we 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.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

RESPONSIBILITIES OF THE COMMITTEE OF MANAGEMENT FOR THE FINANCIAL REPORT

The Committee of Management is responsible for:

- the preparation and fair presentation of the Financial Report in accordance with the financial reporting requirements of Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*
- implementing necessary internal control to enable the preparation of a Financial Report that that is free from material misstatement, whether due to fraud or error; and
- assessing the Association's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL REPORT

Our objective is:

- to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error; and
- to issue an Auditor's Report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Report.

A further description of our responsibilities for the audit of the Financial Report is located at the *Auditing and Assurance Standards Board* website at: <http://www.auasb.gov.au/auditors-responsibilities/ar4.pdf>. This description forms part of our Auditor's Report.

I declare that I am an auditor registered under the *Fair Work (Registered Organisations) Act 2009*.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

OPINION

I declare that, as part of the audit of the financial report for the financial year ended 30 June 2021, the Committee of Management's use of the going concern basis of accounting in the preparation of the Shop, Distributive and Allied Employees' Association's financial report is appropriate.

KPMG

Amanda Bond

Partner

Tower Two, Collins Square,

727 Collins Street, Melbourne

24 September 2021

Registered Auditor - Fair Work (Registered Organisations) Act 2009, #AA2019/11

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LEAD AUDITOR'S INDEPENDENCE DECLARATION TO THE MEMBERS OF THE SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION

I declare that, to the best of my knowledge and belief, in relation to the audit of Shop, Distributive and Allied Employees' Association for the financial year ended 30 June 2021 there have been:

- no contraventions of any applicable code of professional conduct in relation to the audit.

KPMG

Amanda Bond

Partner

Tower Two, Collins Square,

727 Collins Street, Melbourne

24 September 2021

Registered Auditor - Fair Work (Registered Organisations) Act 2009, #AA2019/11

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OFFICER AND RELATED PARTY DISCLOSURE STATEMENT IN ACCORDANCE WITH SECTION 293J FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

I, Gerard Dwyer, being the National Secretary-Treasurer of the Shop, Distributive & Allied Employees' Association National Branch, declare the following Officer and Related Party (ORP) Disclosure Statement.

Organisation Name:	Shop, Distributive & Allied Employees' Association	Branch Name:	National Branch
Financial year start date:	1 July 2020	Financial year end date:	30 June 2021

Top Five Rankings of Officers - Relevant remuneration and non-cash benefits

When all officers in the Shop, Distributive & Allied Employees' Association National Branch are ranked by relevant remuneration for the financial year, the following officers are ranked no lower than fifth:

Full Name	Office	Actual amount of relevant remuneration	Value of relevant non-cash benefits	Form of relevant non-cash benefits
1. Gerard Dwyer	National Secretary-Treasurer	\$220,725	\$61,976	Car & Melbourne Accommodation
2. Julia Fox	National Assistant Secretary	\$198,848	\$20,617	Car & Melbourne CBD Parking
3. Michael Donovan	National President	\$5,000	\$NIL	NIL
4. Barbara Nebart	National Vice President	\$3,500	\$NIL	NIL
5. NIL	NIL	\$NIL	\$NIL	NIL

Payments to related parties and declared persons or bodies

During the financial year, the following payments were made to related parties or declared persons or bodies. The details of these payments are included below. (This list does not include payments that are exempted from disclosure under section 293G).

Date	Name	Nature of relationship	Purpose of payment	Amount	Other relevant details
NIL	NIL	NIL	NIL	NIL	NIL

I declare that:

- the officers listed in this ORP statement are those whose relevant remuneration places them in the top five rankings of officers;
- where fewer officers are listed, this is because only those listed officers received relevant remuneration;
- the only officers in the top five rankings who received non-cash benefits are those for whom an amount is listed in the non-cash benefits column;
- the persons and entities listed under 'payments to related parties' are the only related parties or declared persons or bodies that are required to be disclosed under s.293G, where none are listed this is because there were no disclosable payments;

Signed (by the officer making the declaration): Gerard Dwyer

Dated: 23/09/2021

PLEASE NOTE: The Officer and Related Party Disclosure Statement must be provided to members and a copy lodged with the Registered Organisations Commission (ROC) within 6 months of the end of the financial year. It can be lodged with the ROC by emailing to regorgs@roc.gov.au. ALL BRANCHES are required to lodge an Officer and Related Party Disclosure Statement. It is then published on the ROC website.

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>	Ordinary Hours							17.5% annual leave loading on four weeks' leave	
	38 HOUR WEEKLY RATE	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%		
SUNDAY RATES 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									
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						

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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