

Annual Report | 2021-22





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MEAA – EMPOWERING AUSTRALIA'S CREATIVE PROFESSIONALS

The Media, Entertainment & Arts Alliance is the largest and most established union and industry advocate for workers in the media, entertainment and arts sectors. Our members include people working in TV, radio, theatre and film, entertainment and sporting venues, journalists, actors, dancers, sportspeople, cartoonists, photographers and orchestral musicians, as well as people working in public relations, advertising and book publishing and for websites. MEAA has an unparalleled reputation as a strong and passionate voice for our members. We lobby and campaign to advance the industries our members work in. By coming together, MEAA members are able to win better pay and conditions. We are here when times get tough too, providing professional support and industrial advice when you need it.

ACKNOWLEDGEMENT OF COUNTRY

The Media, Entertainment & Arts Alliance acknowledges the traditional custodians and cultures of the lands and seas on which we live and work. We pay our respects to all First Nations peoples, elders and ancestors. We acknowledge that sovereignty was never ceded, and stand in solidarity towards a shared future.

SNAPSHOT 2021-22

Financial members: 15,753 (Media 5034, Equity 5633, ECS 3524, Musicians/SOMA 1562) as at June 30, 2022*



* including 716 students. ** including members converting from unfinancial/fee waiver to financial

PRODUCTION DETAILS Editor: Erin Madeley Design: Blair Pagan

Front cover: MEAA members and staff join with other unions at the annual May Day parade through central Sydney on May 1. Photo: Annette Widitz.

Back cover: MEAA members and staff prepare to march from the Victorian Parliament for International Women's Day on March 8. Photo: Mark Phillips.

PRESIDENT'S MESSAGE | SIMON COLLINS



"Governments only respond to community pressure, and as the largest and most established union and industry advocate for creative workers, our job is to keep up the pressure, to lobby for change and never stop pushing for a better deal."

his time last year, Australia was still to fully emerge from the global COVID-19 pandemic which had a devastating impact on the media, arts and entertainment industries. Venues were slowly opening again but with limited capacity and the ever-present risk that a fresh COVID outbreak could cause more cancellations. Working from home was still being encouraged, and QR codes and vaccination certificates were *de rigueur*.

And, of course, we were still stuck with a Coalition government in Canberra that was mired in scandal and incompetence, hostile to the arts and culture, and hell-bent on culture wars against journalists, creative workers and public broadcasters.

Twelve months later, and it is not only on the COVID front that we can feel optimistic.

The election of the Albanese Government in May has already been a game changer. No longer are artists having doors slammed in their faces, but they are being listened to by an Arts Minister who is determined to introduce a new national cultural policy, probably within the next few months.

After nine years of the Coalition, we are hopeful of finally getting changes on a large backlog of policies, such as the introduction of a local content requirement for streaming services like Netflix and Apple TV+, minimum fees for musicians' gigs, extra funding for bodies such as the Australia Council, support for regional and independent media and journalism, and improvements to the industrial relations system to make it easier for groups of workers in an industry to bargain together with employers, rather than site by site.

But history teaches us we should not rely on governments alone to fix all our problems.

Governments only respond to community pressure, and as the largest and most established union and industry advocate for creative workers, our job is to keep up the pressure, to lobby for change and never stop pushing for a better deal.

The same applies to how we engage with employers.

We can only achieve positive results by growing and building power with a strong and organised membership; by campaigning with solidarity and discipline and celebrating what unites us rather than dwelling on our differences; and by reaching out to the broader community and connecting them to the work our members do informing and entertaining all Australians.

Even in the darkest days of the pandemic, this has been our focus, and the strategic plan endorsed by your elected representatives on Federal Council in February 2020 has been our guide.

We now look forward to the next Federal Council meeting in early 2023 when we can review our progress over the past three years and map out the next steps in our plans to win.

That Federal Council meeting will be attended by a different group of representatives following the union elections which concluded in January and produced some significant changes to MEAA's leadership.

Marcus Strom indicated he would not be standing again after two terms as Federal President of the Media section and so we have a new President in Karen Percy, who won a contested election and previously served as a Vice-President. She is supported by two new Vice-

Presidents, Leigh Tonkin and Erin Delahunty. Ursula Yovich has been elected a Federal Vice-President of Equity

and is the first person from an Indigenous background to hold such a senior position in the union. Zoe Watkins was also elected ECS Vice-President.

In total, there were 43 new members elected to MEAA's 95-person Federal Council, and this is the most representative and diverse group in our union's history. We have more women than men, more people of colour, more First Nations representatives, and more freelancers among our leadership group.

We have also said goodbye to Paul Murphy after seven years as Chief Executive, and three years before that as the Director of the Media section.

Throughout that time, Paul has led MEAA with unwavering passion, commitment, humanity, and a razor-sharp focus on our strategic goals.

COVID-19 was the largest challenge our union has ever faced, but in Paul we had the right person to deal with it. His calm and measured leadership during the pandemic not only ensured we weathered that storm, but we have emerged from it on the verge of great things.

On behalf of the entire membership of MEAA, and particularly the Board and Federal Council, I would like to thank Paul for his service over that time and wish him all the best for the future.

Our union is now in the very capable hands of Erin Madeley. Erin is MEAA through and through and as Director of Operations for the past couple of years she worked closely with Paul during the pandemic.

When we advertised for candidates to replace Paul, Erin stood out with her energy and enthusiasm for the job, her dedication to members and her belief in the power of the union to effect change.

Finally, thank you to all our members for your support during a period of great adversity. This is your union and through your ongoing commitment and dedication every day you embody the spirit of unionism.

SIMON COLLINS

Federal President

CHIEF EXECUTIVE'S REPORT | ERIN MADELEY



t is an enormous honour and a privilege for me to be introducing my first annual report as Chief Executive of MEAA.

After my family, MEAA has been the biggest thing in my life since I graduated from studying acting at Theatre Nepean in western Sydney in 2005 and immediately joined the union.

I remember being in a room full of young graduates all about to embark on the transition from study to work. We all shared that feeling of hope, possibility and uncertainty. But there was one thing we knew we could count on – being union meant we were not alone. It meant we would be part of a powerful community of committed creatives coming together to make sure our work was valued and respected.

Not long afterwards I began working for MEAA, initially in our membership services team, and I have been there ever since, apart from a couple of breaks for parental leave. It has been an amazing journey to where we are today.

Our union is in a strong position today because of the incredible leadership for the past seven years of Paul Murphy.

I am proud to follow in Paul's footsteps and to acknowledge him as a mentor not just for myself, but for all of MEAA's staff. Paul leaves MEAA in good shape.

In the last two years MEAA has faced some of the most challenging times in the union's history. The pandemic brought devastation as our industries shut down. The position of disregard and contempt the previous government had for our people through their abandonment is shameful.

And yet, throughout the pandemic, Australians drew strength, resilience and hope from the work of our members.

Right now, there is a big opportunity to reset how we as citizens value creative workers.

We have a new government that understands our sector and values the contribution our members make to a civil society as an enormous positive. In Arts Minister Tony Burke and Communications Minister Michelle Rowland, we have two people who have engaged with our members and our sectors both in opposition and in government and are determined to implement important policy changes that were neglected under the previous Coalition government. "At our core, we are a union, and our ability to influence decision makers and steer the direction of our industries will always come down to how we work together as a collective force for change."

At the time of writing, there is also optimism that before the end of 2022 we will see changes to our industrial relations system to address the imbalance in bargaining that has caused wages to go backwards in an environment of rising living costs, and to finally deal with the inequity that leaves freelance and contract workers shut out of basic workplace entitlements like superannuation and paid leave.

But this is something we should never take for granted.

At our core, we are a union, and our ability to influence decision makers and steer the direction of our industries will always come down to how we work together as a collective force for change.

There is a fundamental asset of being a creative union. Creative workers are collaborators; we are intrinsically anchored in working together. The symphony of musicians, the ensemble cast, the collective contribution of our technical crews and front of house, the journalists uncovering, delivering and serving the public's right to know. Storytelling simply does not happen without the collective contribution of our members.

It also helps that our members are problem solvers and creative thinkers. This means our members come up with new and unique ways to deliver our agenda for change.

We can see examples in each section of MEAA, whether it is the great strides being taken by freelance journalists to campaign together for a charter of rights, the push by Musicians Australia for a \$250 minimum for every musician at every gig, the #LoveTheDancers campaign in Equity or collective efforts by screen crew to refuse dangerously excessive working hours.

MEAA must ensure that we not only accomplish change under the new government, we must also campaign to cement the public's consciousness and willingness to always act and stand up for creative industries.

To do this means delivering on three

core goals: to build our union's internal resources so that we deliver a strong, organised and powerful membership; to collectively campaign to include all potential members and maximise opportunities to act as one whole union for everyone in the media, entertainment and arts industries; and to connect community to our agenda for change and create opportunities for them to not only consume our work but stand up and fight with us.

For 2021-22, the union recorded a surplus of \$736,554. There is no doubt that two years of the pandemic have had an impact, but the focus on solid financial management and building emergency reserves has provided a buffer.

From the start of the pandemic, MEAA endavoured to minimise the financial burden on our members by initially freezing all membership fees at 2019 levels and providing all members with the option of a full fee waiver in 2020-21.

A by-product of this has been that our membership has been stable throughout the past two years, to finish the 2021-22 financial year at 15,753, an increase of 151 financial members.

Even though significant parts of our industries are now back at work and on the road back to pre-pandemic levels of activity, we understand that cost of living pressures are tight for all workers, so the MEAA Board decided to cap fees for the 2022-23 financial year at less than half of the Consumer Price Index of 5.1% for the 12 months to March.

Turning our attention towards 2023, we will hold our first post-COVID face-to-face Federal Council meeting in Sydney next February. This will be an opportunity to assess and refresh our strategic plan.

I am excited about the future for MEAA and what we as union members can achieve by working together.

ERIN MADELEY

Chief Executive

FAREWELL | PAUL MURPHY



Illustration by Cathy Wilcox

PAUL MURPHY FINISHED AS MEAA CHIEF EXECUTIVE ON SEPTEMBER 2 AFTER SEVEN YEARS IN THE ROLE. PAUL ARRIVED AT MEAA IN 2012 AS DIRECTOR OF MEDIA, AND ASSUMED THE ROLE OF CHIEF EXECUTIVE IN THE MIDDLE OF 2015.

or me to have had the opportunity to serve as both Media Section Director and then Chief Executive of MEAA has been a privilege.

When I joined MEAA as a member over 30 years ago, I never dreamed I could have this chance.

And looking back on the last 10 years at the challenges we have overcome should fill us all with optimism for the future.

When I started at MEAA in 2012 the mass job losses were just kicking off in journalism and continued for year after heart-breaking year as employers struggled to adapt their business models for an online environment.

MEAA was losing money and facing our own staff redundancy rounds. Some felt we could only survive by merging with another union.

Then Tony Abbott was elected, and nine years of hostile government commenced with attacks on every section of our membership.

We saw the disastrous period when George Brandis slashed the budget of the Australia Council and sought to be the sole arbiter of funding for the arts in Australia.

And, of course, in March 2020 our greatest challenge commenced. At that time, I remember borrowing some words from Seamus Heaney: "If we can winter this one out, we can summer anywhere." Well, we did, and we can.

When I decided to leave MEAA, I did so with the confidence that we had emerged from the impact of COVID as a strong and united union.

The future for MEAA is bright with new Chief Executive Erin Madeley in charge and with a new government in Canberra that wants to work with us. I look forward to watching my union reach new heights in the years ahead.

I want to express my thanks to the Board, led by Simon Collins, who has been an extraordinary Federal President for most of the past decade, the Federal Council and Branch Councils, and to the staff of MEAA for the support you have shown me, and your incredible passion, dedication, and commitment to our members.

But, most of all, I want to thank our members whose creativity and hard work were an inspiration every single day of the past 10 years.

I have left MEAA as an employee, but I will always remain a proud member of our union and I look forward to continuing the many friendships I have made over the past decade for many years to come.

PAUL MURPHY

"Thank you for your service to the MEAA but also your representation of your members views on the ACTU Executive. You have always been a principled and clear advocate on their behalf."

SALLY MCMANUS, ACTU SECRETARY

"Paul has led our union with integrity, wisdom, passion and empathy. MEAA emerges from the pandemic in a strong position to carry on fighting to give our members power at work. It has been an absolute privilege to work with Paul."

SIMON COLLINS, MEAA FEDERAL PRESIDENT

THE YEAR IN REVIEW



Above left: Jen Lamphee, Olivia Stevenson and Jenny Lee from the hair and make-up department on Stan series *Bump 2* celebrating their 100% MEAA membership in September 2021. Above right: Journalists from the Papua New Guinea broadcaster EMTV send a message of thanks to MEAA after the National Media Section Committee backed their protest against intimidation and political interference by management.

2021 HIGHLIGHTS

JULY

MEAA describes the forced closure of independent newspaper Apple Daily in Hong Kong as "a cruel assault on press freedom".
Members at The Conversation win solid wage rises for the next three years after a breakthrough in negotiations over a new enterprise bargaining agreement Other

enterprise bargaining agreement. Other
benefits include enhanced higher duties pay,
increased paid parental leave and increased
compassionate leave.
MEAA's inaugural Reconciliation
Action Plan is publicly released on July 5

during NAIDOC Week. It represents both a solidification of our efforts towards reconciliation to date and, critically, the new steps we will take to engage and represent our First Nations members," says MEAA Federal President Simon Collins.

• Members come together to support crew and stunt member Clint Dodd — whose partner Dee, also a stunt member, and her daughter were killed in a house fire — by organising a GoFund me campaign to help Clint rebuild his life.

 In a joint statement, MEAA members at the *Canberra Times, Illawarra Mercury* and *Newcastle Herald* say they are disappointed to see Australian Community Media executive chairman Antony Catalano describe the hard-working and dedicated staff at his business as "delusional" and out of touch with reality. Staff are seeking an enterprise agreement which provides a fair pay increase in line with cost of living and the retention of current conditions.
 Research commissioned by MEAA confirms that Australia's arts and culture sectors need sustained public investment and wicineary loadership if they are to

sectors need sustained public investment and visionary leadership if they are to bounce back from the COVID-19 pandemic. The research, conducted by the Centre for Future Work, identifies shortcomings in the way the arts are funded, the decline of arts and music in primary and secondary education, and the precarious nature of most jobs in the sector.

AUGUST

• A week after claiming that 2020-21 was its most profitable year since 2013, News Corp Australia makes 25 more journalists redundant. MEAA says this is especially galling as News is set to reap millions of dollars from deals with Facebook and Google under the News Media Bargaining Code.

• A new poll finds 60% of Australian viewers support the Make It Australian campaign which is seeking rules that would require streaming video on demand services like Netflix, Stan and Disney Plus to spend at least 20% of their revenue on local content.

• On August 13, one year on from her arrest on suspicion of spying, an open letter signed by more than 50 journalists is released calling for Australian broadcaster Cheng Lei to be released from detention by the Chinese Government and be allowed to return home to her family in Melbourne. "We urge the Chinese government to drop the charges against our colleague, and to show compassion by allowing her to return to Australia to be with her family," says MEAA Media Federal President Marcus Strom.

 With the Taliban declaring victory in their battle for control of Afghanistan, MEAA and the International Federation of Journalists call on the Australian Government to take urgent action to provide humanitarian visas to Afghan journalists and media workers.

• Equity launches a public petition and social media campaign directed at the Victorian and South Australian governments to open their borders to allow arts workers stranded in New South Wales by COVID-19 restrictions to return home. They are now facing many more months of separation from their loved ones, with no job, income, or guaranteed accommodation. More than 2000 people sign the petition.

SEPTEMBER

• Hundreds of Equity members attend a virtual town hall meeting to endorse a log of claims for a new Performers Collective Agreement to set minimum wages and conditions for most of the live performance work for many years to come.

• Freelance members at The Guardian begin campaigning for an agreement that provides fair minimum rates of \$1 a word, timely payment, superannuation, and representational rights.

• On September 3, MEAA adopts a public position that workers in the media, arts and entertainment industries should be vaccinated where it is reasonable and safe to do so. The union says it believes that the collective good and the vibrant future of our industries are best served by vaccination and the expert guidance of the Australian medical community.

• On September 6, MEAA is part of a major new campaign urging Australians to help "stop the interruptions" to the live performance industry and get vaccinated. More than 300 artists and organisations team up for #VaxTheNation to spread the word that we need to increase our vaccination rate so venues can open again to live audiences.

• MEAA lodges a formal written complaint with Victoria Police about at least four incidents when journalists were manhandled, capsicum-sprayed and detained while covering an anti-lockdown protest in Melbourne the previous weekend. "Journalists are neutral observers, simply doing a job," says Media Federal Vice-President Karen Percy. "Police and protesters must accept that the media provides an essential service, particularly during the pandemic, in keeping our community informed."

• MEAA stands in solidarity with members of IATSE, the US film crew union, who are set to vote on authorising historic strike action for better pay and more tolerable working hours. "The fight to end the long working hours culture in Hollywood is a fight for all of us in the industry around the world," says MEAA ECS Federal President Fiona Donovan.

• The NSW Journalists' Benevolent Fund donates \$60,000 to the International Federation of Journalists' Safety Fund to provide immediate assistance to journalists and their families fleeing Afghanistan.

OCTOBER

• Members at the ABC around the country meet to discuss management's response to the underpayment of worker entitlements over several years. "Hundreds of ABC employees are dismayed and angry that management appear to be trying to reduce their colleagues' take-home pay through a confusing and quite likely inaccurate series of calculations, and during a global pandemic that has already created massive uncertainty for staff," the ABC House Committee says in a statement.

• Treasurer Josh Frydenberg's intention to terminate COVID disaster support payments within weeks will leave tens of thousands of arts and entertainment workers without a living income once again, MEAA warns.

• MEAA's Wake Up Call survey exposes the dangerous culture of punishing working hours in the screen industry that is damaging relationships and health, and driving many to quit the industry. The survey finds that two in three screen workers say they have fallen asleep behind the wheel when travelling to or from work.

• Members at Australian Associated Press successfully win formal recognition of the MEAA Journalist Code of Ethics in their new enterprise bargaining agreement.

 The Queensland Government introduces journalist shield laws into the State
 Parliament because of MEAA campaigning for them.

• MEAA joins the International Federation of Journalists and the National Union of Journalists in the UK to place a fullpage advertisement in the London *Times* newspaper at the start of the hearing of an appeal by the US Government against the decision not to allow the extradition of Julian Assange to face espionage charges.

NOVEMBER

• A crisis in Australian public interest journalism demanding urgent government action to safeguard our democracy is highlighted by a new study commissioned by MEAA. The report by the Centre for Future Work, titled *The Future of Work in Journalism*, says journalism is a "public good" that can only be sustained by a dramatic renovation of government supports.

• On November 9, a new online freelance rate tracker is launched to allow journalists, photographers and other freelancers to



Gold Honour Badges were presented in December 2021 to former ECS Federal Vice-President Sue Marriott (left) and former Victorian ECS President Pat Shaw, pictured with Victoria and Tasmania Regional Director Adam Portelli. Sadly Pat passed away in January after a battle with cancer.

share what they are being paid with others to increase transparency as part of a push for minimum standards across the media industry.

• The Labor opposition in New South Wales introduces a Bill into the state's Upper House for a minimum fee of \$250 per musician per gig at publicly funded events. If this was adopted, it would bring NSW into line with South Australia, Queensland and Western Australia. MEAA Musicians Director Paul Davies says money allocated to live music as part of COVID-relief measures must help to deliver musicians with a living wage.

• On November 24, MEAA's biennial Federal Council meeting is held online for the first time in history, bringing together dozens of delegates around the country for several hours over Zoom.

• Mark Bruwel and Peter Jenkin, both longstanding stalwarts of the Symphony Orchestra Musicians Association, are awarded Gold Honour Badges at MEAA's Federal Council.

DECEMBER

• In a win for the Make It Australian campaign spearheaded by MEAA's Equity and ECS sections, Federal Parliament passes legislation to increase the Producer Offset for television productions from 20% to 30%. The change will make Australia more competitive in attracting offshore investment for television production here, creating more jobs for performers, crew and other screen professionals.

• MEAA publishes new reporting guidelines to assist journalists to deliver respectful coverage of LGBTQIA+ people and the issues they face. The guidelines have been developed by a volunteer group of media workers following extensive consultation with LGBTQIA+ communities. They are designed to sit alongside the MEAA Journalist Code of Ethics. • Crew members working on TV production The Lost Flowers of Alice Hart win recognition of their entitlement to be provided with transport away from home under the Motion Picture Production Agreement. Affected members collectively drew the line by refusing to drive themselves to set without commitment from the production that the appropriate allowance would be paid. As a result, the production offered a weekly car allowance backdated to the beginning of the production.

• Gold Honour Badges are presented to two stalwarts of the ECS section: Sue Marriott and Pat Shaw. Sue has been an activist in the screen industry for decades. She worked for the union as an organiser in the 1990s and 2000s and served for several years as our ECS Federal Vice-President. Pat has worked in the racing industry for many years and was Victorian ECS President until ill health forced her to step aside.

• MEAA members at The New Daily finalise their first ever enterprise agreement, which includes a formal commitment from management to recognise and respect the MEAA Journalist Code of Ethics to ensure standards of quality journalism.

• More than a dozen current and former employees of the *Bendigo Advertiser* win more than \$30,000 for underpayment of shift penalties that took place over half a decade. The underpayments were first identified by MEAA members at the central Victorian daily newspaper, and further investigations revealed that current employees alone were owed more than \$23,000 by the paper's publisher, Australian Community Media. Media Director Adam Portelli says wage theft is all too common in the media industry and MEAA will continue holding employers to account.

• On December 14, elections open for a range of contested positions within MEAA, including the Federal Council.

THE YEAR IN REVIEW

2022 HIGHLIGHTS

JANUARY

 Former Victorian ECS president Pat Shaw, a stalwart delegate at racecourses and the MCG, passes away after a battle with cancer.
 With the Omicron variant spreading so quickly, MEAA says it is imperative that members who interact with the public, such as venues and theatre staff, have free and ready access to Rapid Antigen Tests for their own health and safety and that of their workmates and audiences.

• MEAA issues a statement in support of the right of its members working at the Sydney Festival events to express solidarity with the boycott movement by either declining shifts or wearing badges or other items expressing their personal view.

• Three years after Sydney-based writer and journalist Yang Henjun was arbitrarily detained by the Chinese government – and with the Beijing Winter Olympics about to start – MEAA calls for China to support press freedom by releasing both him and MEAA Media member Cheng Lei.

• On January 25, a Queensland coroner hands down the results of an inquest into the shooting of Equity stunt member Johann Ofner, five years after his death on the set of a music video. MEAA says the message from Johann's death is that safety on set is critical. Those responsible for filming, especially producers, need to take safety seriously and implement firearms safety procedures without equivocation.

• Media section Federal Councillor and ABC senior business correspondent Peter Ryan is awarded an Order of Australia Medal for services to broadcast media.

FEBRUARY

• Screen crew members are given the opportunity to vote on their claim ahead of bargaining that will shape pay and conditions across the industry. The four key demands sought from producers will be living wages, living hours, COVID-safe workplaces and respect at work for everyone.

• Karen Percy is elected Federal President of the Media section in the most significant change following MEAA elections. Percy replaces Marcus Strom, who has stepped down after two terms as president. In total, 43 new delegates are elected to the MEAA Federal Council.

• A national survey by MEAA of regional and rural journalists finds they are overwhelmingly overworked, underpaid and pessimistic about the future of their careers and the outlets they work for. MEAA Media Director Adam Portelli says the COVID-19 pandemic has accelerated the decline of regional media, but more mergers are not the answer.

• MEAA members at Marvel Stadium vote in favour of their new union agreement that includes pay rises, increased break time, improved uniform allowances and improved access to career progression.

• A new campaign for freelance dancers, Love The Dancers, is launched by Equity to ensure that professional dance is acknowledged by business, government, and the community as a legitimate form of work, and that professional dancers are paid accordingly. As a first step, dancers are asked to take part in a national survey.

• Equity launches new Self-Tape Best Practice Guidelines which standardise the self-tape process to ensure performers are supported and able to do their best audition work from wherever they are. The guidelines have been developed in consultation with agents and casting directors in response to the increasing demand for self-tapes rather than physical auditions because of the COVID-19 pandemic.

• On February 23, a landmark meeting of freelance media workers from all over Australia endorses a new charter of rights that will form the foundation of campaigning to set a floor for pay and conditions and protect quality journalism. The charter is unanimously adopted at an online meeting of more than 120 freelance journalists, photographers, writers, editors, producers, cartoonists and illustrators.

Journalists around Australia collectively raised their voices on World Press Freedom Day on May 3, including reporters assigned to cover the Victorian Budget on that day.



 MEAA's national media section committee condemns the suspension of 24 Papua New Guinean TV journalists who walked off the job in support of a colleague who protested political interference. In a statement of solidarity with the journalists of EMTV, the NMS says the suspensions are both an assault on workers' rights and media freedom in PNG.

• News.com.au chief political reporter Samantha Maiden wins the Gold Walkley for excellence in journalism for her coverage of the alleged sexual assault in Parliament House of Liberal staffer Brittany Higgins.

MARCH

• MEAA welcomes the Victorian government's inclusion of a \$250 minimum fee for government-subsidised gigs in its latest package of support for live music. MEAA Musicians Director Paul Davies says the New South Wales government must do the same after Victoria joined Queensland, South Australia and Western Australia in endorsing the union's minimum fee.

 In a massive blow for cast and crew, the producers of *Neighbours*, Fremantle Media, announce that they have been unable to secure a new British on-air partner meaning the long-running show will cease production after more than three decades and 9000 episodes on our screens.

• Dancers at Queensland Ballet vote overwhelmingly in favour of a new union collective agreement that includes an annual pay rise, improved parking, a shorter break between morning rehearsals and evening performances, a start time of 11am on performance days and other important improvements to their conditions.

• John Bell and Anna Volska are honoured with the Equity Lifetime Achievement Award in Sydney.

 In a joint statement with the US and Australian National Press Clubs and the International Federation of Journalists, MEAA condemns China's secretive prosecution and detention of MEAA member Cheng Lei. The joint statement calls on Chinese authorities to conduct a fair, open and public trial for Cheng.

APRIL

• On April 4, the MEAA Board commences a search process for a new Chief Executive following Paul Murphy's announcement of his intention to stand down after seven years in the position. Federal President Simon Collins says Murphy had guided the union through its two most difficult years as the arts, entertainment and media industries were buffeted by the COVID-19 pandemic.

MEAA's Indigenous committee, ICMEAA, launches a national survey to discover what Indigenous members want from their union.
MEAA's policy priorities for the 2022

Federal Election are forwarded to the leaders of the ALP, Greens and Liberal Party and their respective party secretariats.



Above left: Victorian Musicians President Kimberley Wheeler (centre) with Rockdogs coach Kylie Auldist and MegaHertz captain Chris Gill at the launch of the 2022 Reclink Community Cup. MEAA has been a long-term sponsor of the fundraising event. Above right: John Bell and Anna Volska, recipients of the Equity Lifetime Achievement Award, with their daughters Hilary (far left) and Anna (far right) after being presented with their award in Sydney in March.

• On April 11, on the third anniversary since Julian Assange's arrest in London and ahead of the federal election, MEAA calls for the Australian government to increase diplomacy to secure his release and allow him to be reunited with his family. "The charges against Assange are an affront to journalists everywhere and a threat to press freedom," says MEAA Media Federal President Karen Percy.

• MEAA Musicians members join the Victorian Trades Hall Council in supporting a "green ban" to prevent the demolition of the historic John Curtin Hotel in Carlton, an important venue for live music in Melbourne.

MAY

 On May 3, UNESCO World Press Freedom Day, MEAA calls on whoever is the next Australian government to recommit to press freedom by putting in place overdue reforms to support public interest journalism. These include boosting the Public Interest News Gathering program, reviewing Australia's national security laws, protecting whistleblowers and harmonising journalism shield laws.

 Journalists around Australia express their outrage at what appears to have been a targeted killing on May 11 by Israeli troops of Al Jazeera reporter Shireen Abu Akleh during a skirmish on the Palestinian West Bank.
 MEAA House Committees, including those at the ABC, Nine Publishing and AAP, issue statements condemning the shooting and calling for a full independent investigation into the killing of Abu Akleh and other attacks on working journalists in the region.

• On May 18, MEAA celebrates its 30th birthday since formally beginning as a union in 1992.

• The Equity Wellness Committee is renamed Entertainment Wellness Committee to begin working with ECS members. At the same time, new members join the committee.

• Journalists around Australia pay tribute

to Caroline Jones, trailblazing journalist and patron of Women in Media, who passes away aged 84. She had been a MEAA member for more than half a century.

 On May 21, Anthony Albanese is elected Prime Minister of Australia, ending almost nine years of Coalition rule. MEAA welcomes the election result as offering a fresh start for the arts sector.

 MEAA welcomes the decision by the Kennedy Awards not to go ahead with a sponsorship arrangement with a fake Queensland-based union that has appropriated the name of the Australian Journalists Association. MEAA Media director Adam Portelli said the Kennedy Awards had done themselves a disservice by accepting a sponsorship from Journalists First Inc.
 The casts of *New Gold Mountain, Shaun Micallef's Mad As Hell*, and *The Newsreader* are named as the winners of the 2022 Equity Ensemble Awards.

JUNE

• A MEAA delegation led by Media Federal President Karen Percy attends the International Federation of Journalists world congress in Oman.

• MEAA screen crew members on Neighbours go public about their poor treatment by producer Fremantle as the long-running drama prepares to wind up. Fremantle is denying crew a fair redundancy payout by insisting they are not employees, but contractors, so aren't entitled to the usual employee standards, even though their contracts have been rolled over annually for years on end.

• Leading Australian actors, directors, writers, producers and crew join together for the national relaunch of the Make It Australian campaign at the Sydney Town Hall. MEAA is represented by actor/writer/ producer Leah Purcell and actor Justine Clarke. The event also sees the premiere of new commercials that will run at screenings during the Sydney Film Festival and on other platforms in the months ahead to support the campaign.

• On June 9, after 37 years on our screens and providing work for hundreds of cast and crew over that time, the final episode of *Neighbours* is aired.

• MEAA members Margaret Dence, Emma MacDonald, and Carol Raye are recognised in the Queen's Birthday Honours.

• On June 15, MEAA announces that Erin Madeley has been appointed new Chief Executive of MEAA to replace Paul Murphy. "I am incredibly excited and humbled to have this opportunity. MEAA is driven by members with incredible talent and passion," Madeley says. "I look forward to working with all of them as we continue to build strength and assert their value to the communities they serve."

• Newly elected MEAA Tasmanian branch Vice-President Emily Baker is named Young Australian Journalist of the Year at the midyear Walkley Awards. This follows her being named Tasmanian Journalist of the Year for the second time in May.

• Media Federal President Karen Percy writes to Prime Minister Anthony Albanese and Foreign Minister Penny Wong urging them to step up diplomatic efforts to have the US government drop its espionage charges against MEAA member and WikiLeaks founder Julian Assange. The move comes after the UK Supreme Court upholds a lower court decision in favour of the US application to extradite Assange. "If Assange is extradited under the US Department of Justice charges, it would be a dangerous step; a frightening assault on the public's right to know," the letter says.

• Equity, in partnership with the Equity Diversity Committee, launches its first State of the Industry Survey. The survey allows members and non-members to describe their experiences during the COVID years, how the industry is performing now, how safe, inclusive and accessible the industry is, what barriers they face and what changes they want to see now and into the future.

MEDIA | ADAM PORTELLI - DIRECTOR



s Australia gradually moves to a post-pandemic "new normal", media workers have continued to face challenges, including wage stagnation, remote work and threats to press freedom. MEAA journalists have sought to meet

these and other challenges.

QUALITY JOURNALISM

Journalists provide quality ethical journalism for their communities – whether they are holding the powerful accountable or reporting on the things that matter to people.

But quality journalism demands quality jobs.

In an era when information is critical, journalists supply the essential service of keeping the public informed. Without journalists, communities lose their voice and sense of place; isolation and misinformation fill the gap.

A PUBLIC GOOD THAT MUST BE PROTECTED

MEAA commissioned the Centre for Future Work at The Australia Institute to prepare the report, *The Future of Work in Journalism*, to examine the state of Australian journalism and to develop recommendations that could be used to address the serious decline that has taken place over the past decade.

The report said that journalism can only be sustained by a dramatic renovation and expansion of current supports.

MEAA has continued to promote and advocate for ethical journalism and ensure that MEAA workplaces respect the MEAA Journalist Code of Ethics.

FIGHTING FOR MEMBERS

MEAA members have sought improved conditions and strong pay increases as inflation hits a decades-long high.

During late 2021 and 2022, members were negotiating agreements at Nine Publishing, ABC, Private Media, Guardian Australia, Penguin Random House, Network Ten, Seven West and Australian Community Media's regional publications. In the renegotiation of the Nine Publishing agreement, management agreed to formalise the company's commitment to the Fairfax Charter of Editorial Independence, which features the MEAA ethics code.

Also at Nine, members sought a pay increase that acknowledges cost of living pressures, surging company profits and the injection of funding from Google and Facebook through the News Media and Digital Platforms Mandatory Bargaining Code.

Both inside and outside enterprise bargaining, MEAA has been active in ensuring working from home arrangements that are part of the new reality of our workplaces.

MEAA also continued to safeguard other member conditions, including winning a dispute over unpaid overtime at Nine with the company agreeing to pay all money owed to staff going back six years.

Off the back of an admission from ABC in 2021 that it had underpaid large numbers of staff, members successfully halted management's plans to rescind "buyout" pay arrangements which would have potentially left them worse off.



The MEAA delegation at the International Federation of Journalists World Congress in Muscat, Oman in June was (from left) Media Director Adam Portelli, Federal Media President Karen Percy, and Federal Media Vice-Presidents Leigh Tonkin and Erin Delahunty.

FREELANCERS

In 2021, MEAA's National Freelance Committee undertook a comprehensive survey of people working in freelance journalism.

The survey, completed by 470 freelancers, was included in MEAA's *Freelancers for Fair Rates* report. It found that most freelancers are earning far below average weekly earnings, and more than two-thirds are fearful over their lack of superannuation.

In February 2022, MEAA convened a landmark meeting of more than 120 freelance media workers from all over Australia which endorsed a new charter of rights to form the foundation of campaigning to set a floor for pay and conditions and protect quality journalism.

The conditions covered by the charter include rates of pay, including annual increases, timely payment, indemnity, copyright, "kill fees" and ethics. It has been endorsed by hundreds more, and will form the basis of negotiations with media outlets

MY MEAA STORY AARTI BETIGERI Freelance journalist and media adviser started my career in journalism working nights and overnight shifts at SBS Radio in Melbourne in the newsroom. It was an amazingly fast ascent into journalism: within weeks I found myself covering federal politics and courts. During the daytime I was working to carve out a niche as an arts writer for the now-defunct street press publication *Inpress*.

From there I spent time in the ABC radio newsroom before moving to Sydney, where I first worked at AAP, then back to SBS where I had my first taste of television newsreading. I travelled back to Melbourne to work at ABC Australia Network where I remained for a few years before quitting to fulfil my dream of working as a foreign correspondent in India.

My initial plan had been to stay there a year

or two, but I thrived so ended up living there for almost nine years. While there I filed for outlets around the world, including the *New York Times, Wall Street Journal, Time, GQ, Newsweek*, Al Jazeera and more, and was also the Delhi correspondent for *Monocle* magazine.

After returning to Australia, this time to Canberra, I spent a bit more time in the ABC newsroom before heading to the ANU to fulfil another goal, to study a Master of International Relations. Nowadays I keep a toe in freelance journalism, however my day job is as a media advisor in the humanitarian world, for the aid sector's peak body ACFID.

I first joined MEAA early on in my career; I had already belonged to unions via my university jobs in retail, and my high school job



to entrench minimum rates of pay and other conditions in collective agreements.

As part of the push for respect for the contributions of freelancers, directly engaged staff at outlets including The Guardian and Nine Publishing and freelance contributors worked together to secure their common goals, which include formalised minimum standards for contributors.

RESCUING REGIONAL JOURNALISM

MEAA has continued to represent regional members through bargaining, advocacy, and advice. We also sought to highlight the concerns of media workers in the regions: they are overworked, underpaid and pessimistic about the future of their careers and the outlets they work for.

In February 2022, MEAA released the results of a survey of 200 regional journalists at the Walkley Regional Journalism Summit in our report *Rescuing Regional Journalism*. It highlighted the dire state of regional journalism and the conditions of journalists, but also found that most journalists believe that their communities (and politicians) value their local media. The survey canvassed possible policy solutions to tackle the crisis in regional media, with journalists overwhelmingly supporting ongoing government support for regional media. Where the previous Federal Government was prepared to see regional media suffer more concentration, more closures and more job losses that have left communities abandoned, MEAA is urging the new Government to show greater respect for regional journalists and demanding support for this crucial part of the media landscape.

AN INCLUSIVE AND REPRESENTATIVE INDUSTRY

A core priority for MEAA Media is to ensure that people from a diverse range of backgrounds and identities are accurately reflected in our industry and workplaces, and that impediments to equal treatment are removed. We aim to secure safe workplace for workers, free of harassment.

Members at Guardian Australia won a diversity clause in their enterprise agreement negotiations which commits the company to improving cultural and linguistic diversity in the newsroom. Members at The Conversation secured a similar provision in their agreement.

MEAA supplied a submission to the Federal Government's Independent Review into Parliamentary Workplaces based on a confidential survey of its Press Gallery members which outlined a "widespread culture of sexism" and "male dominance" in the parliament that made female journalists feel uncomfortable and unsafe.

In late 2021, MEAA released *Guidelines for Reporting LGBTQIA+ Issues*. The guidelines, endorsed by the National Media Section committee, were developed by the MEAA National Ethics Committee and union activists, with input from members and peak community groups.

IFJ WORLD CONGRESS

MEAA Media leadership attended the International Federation of Journalists' (IFJ) World Congress in Muscat, Oman, in June 2022.

Over four days, 300 representatives of journalist unions from around the world met to plan responses to issues including the continuing threats to press freedom, security of employment, and organising young media workers. Julian Assange's lawyer, Jennifer Robinson, also spoke to the Congress thanking MEAA and other unions for their support in calling for Assange, a MEAA Media member, to be released.

At the end of the Congress MEAA secured a position on both the IFJ's Executive Committee and Asia Pacific Regional Executive Committee and helped advocate for the Chair of the IFJ's Gender Council to have a permanent seat on the global body's Executive.

PRESS FREEDOM AT HOME AND ABROAD

MEAA's annual press freedom report released on May 3 examined the impact of COVID-related disinformation campaigns on journalism and press freedom, including increases in violent attacks, harassment, and threats against journalists.

On the same day, MEAA members from around the country called on the major political parties to commit to reforms to protect public interest journalism and support media freedom.

One of the successes of the past year has been pushing the Queensland Government to finally introduce journalist shield laws – a process that has taken years and galvanised journalists, including through members delivering a petition to the then Attorney-General Yvette D'ath signed by 440 journalists.

MEAA continues to call on the creation of a unified national shield law regime to remove inconsistencies across jurisdictions so that journalists can maintain their ethical obligation to always protect the confidentiality of their sources.

On the third anniversary of Julian Assange's arrest, MEAA worked with his family to promote the recent documentary film about his plight and campaigned with the IFJ to call for his release.

More than 50 leading journalists signed an open letter in support of MEAA member Cheng Lei to be released from detention in Beijing and be allowed to return to her family in Melbourne.

Cassie Derrick was appointed Media Director in October 2022.

at McDonald's. It seemed normal and natural to me to join MEAA – particularly as my early years were marked with casual work and <u>almost no j</u>ob security.

After I moved back to Australia, a MEAA state delegate asked if I'd join the freelance committee, which I have been on ever since. I've been involved in the long-running campaign to gain recognition and awareness of freelance issues and rights.

The casualisation of the media workforce is a festering sore that has never been properly addressed, not when I was a 23-year-old working overnights with no idea of when my next shift would be, or now, when I know talented, seasoned professionals are still worried about their next contract, or how to fill the twelfth month of the year with decent work, around their annual 11-month contract. Seeing freelance rights included in recent workplace-based campaigns is a win, and a recognition of those people who don't have as much agency as they should have.

I sometimes get approached by freelancers wanting advice on how to get money from slow-paying or no-paying publishers. I do encourage them to join the union because collective bargaining is proven to pay dividends. We have seen how other industries have raised awareness and consequently helped to shift the dial on bad practices. Doing the same in the media takes time, and it takes many hands.



EQUITY | MICHELLE RAE - DIRECTOR



ver the past 12 months, Equity's campaigning and industrial efforts have focused on building respect and value for the work of our members, creating an inclusive, accessible, diverse, and safe industry with more realistic representation on Australia's screens and stages, delivering strong wages growth, access to job opportunities for those who have been historically under-represented and improving performers' mental health and wellbeing.

We were thrilled to see many members return to work and Equity membership grow as performers experienced first-hand the benefits of collectivism and community during times of upheaval and uncertainty.

STATE OF THE INDUSTRY

Our mission to create a safe space and more opportunities for First Nations people, people of colour, the disabled, chronically ill, neurodivergent, trans, non-binary, and/or gender diverse artists continued through the on-the-ground work of our committees.

In June this year, in partnership with the Equity Diversity Committee, we launched our first State of the Industry Survey. This gave performers a chance to describe their experiences during COVID, how safe, inclusive and accessible the industry is, what barriers they face and what changes they want to see now and into the future.

More than 1000 performers completed the survey. The results will be used to drive and inform the Equity Diversity Committee's campaign and advocacy work now and into the future. The significant work of other Equity subcommittees including the Equity Wellness Committee, Equity Emerging, Performers with Disabilities and MEAA Indigenous continues.

INDUSTRIAL

Following the increase in Award rates by the Fair Work Commission, MEAA and Screen Producers Australia have agreed to an "optional" 4.6% increase to rates across the two main industry-wide screen agreements, the Actor's Feature Film Collective Agreement and the Actor's Television Programs Agreement.

This is a way to ensure that pay rates in MEAA's agreements continue to be well above the Award minimums. The increase should amount to at least \$50 per week for performers. These increases will be used as a starting point for negotiations of both screen agreements with SPA next year.

Throughout 2021 and 2022, the Equity industrial team negotiated cast agreements for the large volume of international screen productions to come to our shores. *Ticket to Paradise, Young Rock* and *Thor: Love and Thunder* are among the 29 productions with Equity agreements in place to ensure Australian performers receive rates of pay and residual arrangements more comparable to the US SAG-AFTRA minimums and relicensing arrangements more appropriate for use on streaming platforms. In addition, 23 Australian or co-productions with cast agreements are in place.

Combined action by MEAA Equity and their agents led to an increase in residuals

for TV series *Heartbreak High* and *Wellmania*, *Deadloch*, *Lost and Found*, *Last Days of the Space Race*, and *Boy Swallows Universe*. Members sought the additional payments for use of their work on streaming platforms. This netted performers approximately \$1.5 million in additional residual payments.

In the past 12 months, thousands of Australian performers backed calls for a new Performers Collective Agreement (PCA) that will set their wages and conditions for live performance work for many years to come. This collective effort forced producers to the negotiating table to begin discussions on members' top priorities including a fair pay rise to address the rising cost of living, controls on nine-show weeks and cultural consulting provisions. Talks have been constructive and continue into the new financial year.

SELF-TESTING

As the necessity of self-taping increased drastically during COVID, MEAA received many distressed calls from members overwhelmed by the cost, technology, time constraints and necessity to find a reader. When we launched a member survey to get a more comprehensive understanding of how performers felt about self-taping, we got more than 470 responses. Whereas historically the prime concern for artists was the "work" on the audition itself, many performers found that disproportionate time was being spent on the act of just getting the self-tape done. Often the artistic element became the last consideration. Others found many benefits - but still had major reservations about the process.

Member responses, as well as feedback from casting directors and agents, helped our Self-Tape Guidelines Committee create new industry-endorsed Self-Tape Best Practice Guidelines that standardise the selftape process in terms of technology, time commitments and self-test expectations, while allowing for the best performance possible: a win-win situation for all.

MAKE IT AUSTRALIAN

Streaming platforms currently have no obligation whatsoever to invest in Australian stories. A new federal government heralds new opportunity.

While some streaming providers are providing some Australian content without regulation, this is not true of all them, and their voluntary engagement is vulnerable to changes in management and content

The cast of Queensland Theatre's production of *Boy Swallows Universe* in September 2021 demonstrating their support for a fair pay rise in the new Performers Collective Agreement negotiations.



strategy. Australian content on our screens should not be at the gift of global businesses, but, instead, a firm, consistent and certain regulatory obligation.

For the past six years — via the Make It Australian campaign — MEAA, Screen Producers Australia, the Australian Writers Guild and the Australian Directors Guild have lobbied vigorously for streamers to invest 20% of their Australian revenue in making new Australian stories.

Without the safeguards we're asking for, Australian stories will keep disappearing from our screens. Our position could create an additional 300 hours of Australian content and 10,000 additional jobs. The new government says it wants to work with the screen industry to boost the provision of Australian content on our screens. At a #MakeltAustralian campaign event held at the Sydney Film Festival in 2022 Federal Arts Minister Tony Burke affirmed that the Federal Government will bring in Australian content quotas for streaming services like Netflix. MEAA will keep up the pressure so this becomes a reality.

DANCERS

MEAA constituted a formal National Dance Committee in October 2021, known as 'Dancers Australia'. The Committee launched its first industry survey in February, aimed at building understanding of freelance (non-employee) dancers, the working arrangements they are engaged in, and focusing mainly on rates of pay and workplace conditions.

The results found dancers are chronically underpaid for the level of work and training they do, and face a wide range of safety issues in the gig-based economy. Many shared stories of unpaid hours, unsafe practices, injuries, outlandish expectations, and outright disrespect.

The outcomes of this survey will form the basis of our first National Professional Dance Industry Report, which will be launched in line with the MEAA Dance Industry Code of Practice and a Freelance Dancer MEAA membership package.

The Code of Practice codifies a formalised set of industry rates for professional freelance dancers and choreographers, based on the PCA and the Live Performance Award. It also includes eight minimum workplace conditions identified as key aspects of a safer working environment, including zero tolerance policies on bullying, sexual harassment, and 'blacklisting'.

MY MEAA STORY JANA CASTILLO Dancer, choreographer and disability advocate

y career thus far has ranged from classical ballet, music videos, contemporary dance, to showgirl, flying above orchestras to being a stunt woman, motion capture actor to pro cheerleader. I've travelled the world with my dancing and love working for this industry and feeling like I'm part of a community.

Unfortunately, it hasn't always been sunshine and rainbows; there are some downsides to the industry. Countless times I have witnessed people being taken advantage of, being made to work through serious injury, being threatened with the idea that there are hundreds of people just waiting to walk into your job.

I first became aware of MEAA when I was doing a job that cancelled at the very last minute and just expected us to take it on the chin. There was one person in the company who happened to be in the union, she went to the MEAA and they represented us and the big company came to the table financially.

I believe to have a sustainable career you need support; I'm a really big advocate of that. I joined MEAA to not only receive support for myself but to be able to support others so we can all have a more sustainable career.

I have autism and about 10 years ago, when I was 25, I got dystonia, which is a movement disorder that causes unwanted movements. I've had to learn how to manage it. I fought all the way through my career, to work in able-bodied spaces. So, I'm really passionate about dancers living with disability, getting as much support as they can.

More recently, I've been involved in the new campaign for Dancers Australia. I thought that sounded like a nice opportunity to connect with other dancers. I also feel like I've been in the industry long enough to enable me to be a reliable advocate, particularly for younger dancers. I thought it would be a good opportunity for me to really understand more about what's going on behind the scenes, more of our rights, so I can share that with others.

We all need our network of people. I think when you're a part of the collective, it enables you to surrender into support a bit more, which helps to take away the feeling of just battling through on your own. This industry can be challenging but it can also be filled with real magic. Through MEAA I want to support people to have sustainable, enjoyable, and enriching careers.



ENTERTAINMENT, CREW & SPORT | KELLY WOOD - DIRECTOR



cross our industries, shortages of skilled and experienced workers bit hard in the 2021-22 year and continue to affect our workplaces. Our message to the sector is simple: if you want to grow our industry, be better employers.

This is critical not only in the short term to make sure productions are conducted safely and professionally, but also in the long term to make arts work accessible to the whole community — people of all genders, abilities, and cultural and economic backgrounds.

The federal election in May 2022 has the potential to be the most consequential for the arts and arts workers in a generation.

After nearly 10 years of disengaged leadership at the federal level, we have a new Arts Minister who has built on his previous experience in the role by maintaining continuous connection and consultation with arts workers throughout the past decade in opposition. The same Minister is also overseeing the process towards much-needed reforms for industry bargaining and gig economy workers, both of which could have significant impact for MEAA ECS members across all industries. While it was heartening to see "the Arts" returned in the name of the relevant federal department, there is so much more to do to improve how the arts are valued in our communities and how arts workers are valued in our industries. As union members, it is our role to continue to build our power and advocate for change.

SCREEN

Over the past 10 years union membership among screen crew has quadrupled and more than 100 members have stepped forward as leaders, becoming involved in workplace organising, negotiations and lobbying. We have gone from being a secondary presence behind performers, directors and writers to being a strong and credible voice for the workforce that makes up the majority of the industry. Because of that strengthened position we can push for change at both a workplace and industry level.

And make no mistake, change is needed. In April, negotiations with Screen Producers Australia resumed to update the Motion Picture Production Agreement (MPPA) that covers local screen productions, and to establish standard conditions for international series shot here. MEAA members endorsed demands for living wages, living hours and safe and professional workplaces.

The industry's growing pains have created a shortage of skilled and experienced crew and revealed critical gaps in the industry's management capacity, from dealing with bullying and sexual harassment complaints effectively to the skills, knowledge and resources needed to ensure that every part of our workplaces is safe.

Saying goodbye to *Neighbours* in June created another gap, with the loss of an important on-the-job training pathway in the Melbourne industry. Members who spent years working on the production should feel proud of the legacy of professionalism and skills. Its absence underlines the fact that the days of producers being able to assume that crew will just be on tap ready to work on their production are over.

MEAA has the same message for all industry stakeholders: the best way to deal with shortages of skilled and experienced crew is to stop them walking out the door. Excessive hours, disrespect and dysfunction at work, and reluctance to invest in crew and the gear they need to deliver productions is causing industry burnout, and that is what we need to tackle to keep experienced crew in the industry, and to make sure that newcomers will stay. Making sure that crew have a positive experience on most of the productions they work on is what will put us in a strong position to grow the industry.

This message from members is backed by action on the ground. On



multiple productions, members have stood together to win changes to unreasonable schedules, to insist that producers pay the proper travel and car allowances, and to ensure that catering and work areas are safe. We need to continue to organise to make sure crew are valued, listened to, paid properly, and most importantly can go home to their families and communities safe and healthy.

LIVE THEATRE AND VENUES

In live theatre, members returned to work after the 2021 lockdowns to find a changed industry. As predicted by MEAA members, inadequate targeted support from employers and governments saw crew across all positions leave the industry, resulting in severe shortages of skilled and experienced crew. These are exacerbated by factors holding wages down in the sector, such as state government wage policies and productions relying on fixed funding.

At Sydney Opera House, a delegate group that grew from six to 23 in the past four years continued to lead with strong and progressive union values. In years past, members have stood up for each other when management has targeted particular departments or classes of workers in bargaining. This activism paid off when a two-year agreement was put on the table with the maximum state government pay increase and no concessions sought by management. Members will continue to press for First Nations cultural and ceremonial leave, gender affirmation and transition leave, and improved consultation and workplace health and safety.

This led to a series of agreement renewals at other theatres and venues, including Arts Centre Melbourne, where members determined to renew their workplace organising efforts, Queensland Performing Arts Centre, Melbourne Convention and Exhibition Centre, Melbourne Recital Centre, and most sports and entertainment venues. At Western Australia's Arts and Culture Trust, members were finally able to return to the bargaining table after many years of mismanagement, ready to tackle overdue improvements to classifications to make sure that crew are properly valued. After US production crew voted in favour of taking historic strike action if needed during their negotiations for fair pay and conditions in October 2021, their colleagues around Australia showed their support, including the crew of *Firebite*, then in production in South Australia.

As our workplaces get back on their feet, we looked to start organising across our industry, starting with delegate development courses, the first of which was held in Melbourne, bringing together new and experienced delegates from Melbourne and Olympic Parks, racetracks, Marvel Stadium, the Australian Centre for the Moving Image, and Arts Centre Melbourne.

Members across commercial theatre have created an organising committee with the first item of business to conduct a survey that revealed major concerns about the industry's ability to attract and retain skilled crew. The survey also showed strong support on key claims, including better pay, recognition for skill and experience, safer hours, and improved conditions for touring. Members aim to take a major step towards these goals and stamping out exploitative contracts offered by some producers in the sector by negotiating an industry-first agreement to cover both touring (full-time) and casual crew. With the consistent leadership of the committee to grow members' strength and activism, crew have the opportunity to achieve significant improvements.

We were also proud to see a wave of members in smaller workplaces taking the initiative to lead organising and action, supported by expert advice accessed through MEAA Member Central – from members at Cinema Nova fighting racism, to those at several Sydney venues expressing solidarity with occupied Palestinians during the Sydney Festival; members at Sydney Biennale fighting for respect and proper payment, and those at the Australian Centre for Contemporary Art working together for more secure jobs.

We congratulate all members who stepped up over the past year at a time when pressures in the industry are greater than ever, whether it was by becoming a member for the first time, by putting their hands up to lead, or standing strong together to make sure everyone is treated fairly and with respect. By continuing to grow power, both in numbers and action, we can turn the opportunities of this moment into the legacy of a generation.

MY MEAA STORY SOPHIE PARKER

Theatre service technician and freelance lighting designer

found a love for theatre in high school that got me through some rough times. After graduating, I did some training, started working as a lighting technician, and never looked back. My favourite thing about technical theatre is the way that you get new chances all the time. You can't do everything perfectly — but next show you can try something different.

I have worked on some brilliant shows, including the amazing outdoor Shakespeare productions of Sport for Jove Theatre Co. But my favourite thing has always been working in the incredible building that is the Sydney Opera House. I love the complexity and idiosyncrasy of its backstage workings, from the zigzagging obstacle-course steel catwalks through the Concert Hall ceiling, to the revolve that never turns of the Joan Sutherland Theatre, to the huge patch panels and wonky gel room in the sky.

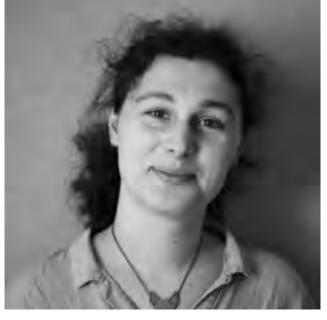
panels and wonky gel room in the sky. I joined MEAA as soon as I got my first theatre job. My mum has long been an active member of the Media section, and I grew up watching her and her colleagues fight for fair treatment through waves of redundancies and cost-cutting as the broadsheets foundered and were bought out by bigger commercial interests.

I saw how solidarity, representation and organisation are vital to protect our rights when the industry changes and the corporate interests ratchet up the profit-squeeze on workers.

I never knew how applicable that would be for me until COVID-19 hit the performing arts industry. Being an MEAA member kept me up to date and reminded me I wasn't alone when, suddenly, my people were very far away and I was struggling with the aimless, artless time cooped up at home.

struggling with the aimless, artless time cooped up at home. When the industry began returning, being a member and delegate allowed me to fight when companies tried to use the upheaval in employment to crush working conditions and drive down wages, and to push back against unsafe practices when staff were expected to deliver shows on tighter deadlines, with fewer workers, and insufficient training and procedures.

I'm proud to represent my colleagues and friends as a delegate, and I encourage all folks new and old to the industry to join the union. It's how we make our voice heard. What use are our rights if they aren't exercised?



MUSICIANS | PAUL DAVIES - DIRECTOR



n 2018 we started to ask musicians about their experiences as musicians, about how they are treated, how they get by, what they do and why they do it; asking the broader community of musicians about their situation. What we were told, what musicians told each other, was not surprising but it was very annoying: unpaid work and disrespect manifested in poor and unsafe workplaces and working conditions.

Often this was expressed hesitatingly, apologetically. Sometimes the unfairness of not getting paid was expressed equivocally, with musicians wanting to be seen to be protecting the interests of music businesses. Sometimes musicians argued that it would be unfair on businesses for a minimum fee to apply and that it's somehow in the nature of their work to accept and carry all the risk associated with performing.

Still, a large majority of musicians had experienced and understood the exploitation, expressing agreement, solidarity, and sharing the basic sense of injustice. Enough of them for our union to grow and develop; for our claims to be worked through, agreed, and pressed on business and decision makers.

In just a couple of years our members have 'normalised' the minimum fee claim, to the point where governments simply must accept it, and where the new federal Arts Minister can publicly endorse it on national television. Musicians Australia is now a real force.

The act of music making implies listening and reciprocation. Wherever musicians perform they give and make time for engaging. In our society such engagement is often commodified and exploited. And so, the purpose of our union is to articulate the value of music and to organise for recognition, respect, and return.

When musicians demand a minimum fee, it is a minimal demand, but it is also an assertion of what they own. The "claim" we make is a claim on ourselves, to understand our "ownership", to refuse the acquisitive claims of business, to know that through our actions as union members we are simply asserting the basic fact of our being as musicians and to know that such an assertion is radically normal.

This is not to underestimate the courage entailed in such action, which is, in societies shaped by capitalism, counter cultural. Or counter dominant culture. And fear is still our greatest challenge.

The report Raising Their Voices released in August 2022 describes an industry whose social licence is in tatters. Over 72% of women in the music industry have experienced some form of harassment, yet only 3% feel safe enough to complain. If the leaders of this industry were parliamentarians, they would not survive. Yet the report gained publicity for barely a day and recommended solutions that would put those responsible for this shame in charge of unspecified reforms. What is the right response? Ours is consistent with our analysis of the industry: it is to stop the economic coercion that prevents women speaking up; to assert our ownership and demand "zero tolerance".

In 2022 we opened another front, expressly offering an industry code of

conduct as the means to setting basic operating standards and, if business leaders can see it, the means for rebuilding legitimacy, the music industry's social licence. The terms are not negotiable. They say the fundamental building blocks are needed and form the conditions for our participation in other efforts to improve the industry, such as "night-time economy" regulatory reforms.

Musicians Australia has been able to make such progress and raise expectations because, having tapped into the issues that matter and developed a plan, members have been able to act, forming committees in Western Australia, Queensland, New South Wales, Victoria and nationally, with a group currently being set up in South Australia.

Members are also active in a national music educator working group. These groups are running and developing the plan reaching out to musicians, communities, industry, and decision makers and feeding back to members and to our newly formed section committee.

SYMPHONY ORCHESTRA MUSICIANS ASSOCIATION

As the historical heartland of MEAA's Musicians section, the Symphony Orchestra Musicians Association (SOMA) continues to organise the affairs of the major full-time orchestras, including through collective bargaining.

At a two-day planning meeting in April the SOMA executive committee revisited the fundamental issues affecting the sector and committed to further work to adjust our activities to the needs of freelance orchestra

MY MEAA STORY

Multi-instrumentalist, composer and producer

Y career really started while I was still in high school and I started travelling on the weekends from Hobart to the mainland to play at folk festivals. I began to get asked to guest on recordings and during university I was spending as many weekends away as in Tasmania. In my final year of university a touring band from Scotland asked me to guest with them and then extended an offer to join them permanently so I moved to Scotland and began touring internationally, which continued for 12 years.

My career currently consists of national and international tour schedules (both solo and more collaborative projects), independent album production and directing a number of programs for community music learning. When I lived in the UK for 12 years, I was

When I lived in the UK for 12 years, I was a member of the Musicians Union there and I first started having conversations about the need for something equivalent here when I returned home in 2014. I spoke with Paul Davies about issues as I saw them in the musical spheres that I move in. As soon as Musicians Australia became a registered union, I joined. I think one of the greatest challenges

I think one of the greatest challenges that professionally operating musicians face is one grounded in destructive public perception. I think there is a chicken and





Top: Musicians Australia members Penny Ikinger and Chris Quinlan at a rally in April to save Melbourne live music venue the John Curtin Hotel from demolition. Above: Attending the NSW Parliament in November to call for a minimum gig fee for musicians were (from left) Jaspar McCahon-Boersma, Musicians Section Director Paul Davies, MEAA organiser Elise Chidiac, Logan McCrory and Joel Kassel.

musicians. As an example of what members are facing, we have an opera company in Melbourne treating musicians as volunteers but at the same time receiving hundreds of thousands of dollars in government funding to put on Wagner.

While SOMA develops plans for freelancers, we are also taking steps towards sector-wide arrangements, necessary to stabilise and secure funding and to fix inequality. SOMA has started to engage the orchestras as a group, recently attending the Parliamentary Friends of Symphony Orchestras event, and is developing an agenda for sector-wide reform.

Through a dispute with Opera Australia involving the Opera Australia Orchestra and SOMA freelancers, we are also hopeful of progressing a national agreement covering freelancers and musical theatre.

The musicians of MEAA, through SOMA and Musicians Australia, are making demands on industry based on the principles of respect and recognition. In doing so we are asserting the ethical basis of musicianship as a social and economic activity.

It has been a long time since the sector was unionised and as a result bad practices have become entrenched. Often, it's even difficult for well-intentioned industry actors to recognise our presence and our claims.

With the success of the \$250 minimum fee campaign and the compelling need to progress our code of conduct we can be confident that through our union change will be made, musicians will be better off and that important parts of the music industry will be reformed to re-establish social legitimacy.

egg scenario where the end result is the devaluation of the profession as work. MA offers a visible face signifying the legitimacy of the work, same as any other profession, for both music professionals *and* the public to see. It also adds a professional solidity that musicians can feel armed with when they enter the negotiating process rather than feel isolated. Finally it can command attention through MEAA at levels that have a real chance at effecting change. During COVID, I had to transition to a lot more teaching via video. For me it really

During COVID, I had to transition to a lot more teaching via video. For me it really highlighted the solitary nature of being an independent musician, and in that regard the solidarity felt by engaging with MA and the campaigns being pursued was a genuine help. At the end of the day, being a sole-trading professional musician is an incredibly lonely pursuit, for all of the social capital it may earn. The industry is structured in a way that currently the only success that can be won is by defeating competition who are also our colleagues. Not only does MA aim to combat these destructive structures, it also offers the first step in a solution — one built on solidarity.

destructive structures, it also offers the first step in a solution — one built on solidarity. The only reason *not* to join is if you are perfectly happy with your treatment professionally and don't want anything any better. The alternative could exist, but achieving it is only possible collectively.



INDUSTRIAL REPORT

CASES BY CASE TYPE

| Case Туре | 2021/2022 | 2020/2021 |
|-----------------------|-----------|-----------|
| Individual issue | 985 | 827 |
| Collective issue | 96 | 70 |
| Enterprise agreements | 52 | N/A |
| Total | 1133 | 897 |

MONIES RECOVERED

| Section | 2021-22 (\$) | 2020-21 (\$) |
|---------|--------------|--------------|
| MEDIA | 202,779 | 545,776 |
| ECS | 82,268 | 169,648 |
| EQUITY | 1,110,061 | 112,822 |
| MUSO | 45,000 | 62,500 |
| Total | 1,440,108 | 890,746 |

ENTERPRISE BARGAINING

| Agreements approved | 2021-22 | 2020-21 |
|--|---------|---------|
| MEDIA | | |
| FWC EBA | 17 | 6 |
| NSW IRC | 1 | 1 |
| ECS | | |
| FWC EBA | 13 | 11 |
| FWC EBA (Greenfields) | 4 | 20 |
| FWC EBA (production specific) | 5 | 3 |
| Industry agreement | 3 | 8 |
| Unregistered agreement | 5 | 20 |
| State IRC | 1 | 2 |
| EQUITY | | |
| FWC EBA | 3 | 7 |
| FWC EBA (Greenfields) | 0 | 1 |
| Unregistered agreement | 32 | 47 |
| MUSOS | | |
| FWC EBA | 0 | 7 |
| Grand total | 84 | 133 |
| | | |
| Agreements in bargaining at June 30 2022 | | |
| MEDIA | | 4 |
| ECS | | 3 |
| EQUITY | | 1 |
| MUSOS | | 0 |
| Grand total | | 8 |

CASES BY SECTION

| Section | 2021-22 | 2020-21 |
|---------|---------|---------|
| MEDIA | 307 | 385 |
| ECS | 222 | 245 |
| EQUITY | 569 | 234 |
| MUSOS | 35 | 33 |
| Total | 1133 | 897 |

CASES BY INQUIRY TYPE

| Inquiry Type | 2021-22 | 2020-21 |
|-------------------------------|---------|---------|
| Contract | 419 | 270 |
| Redundancy | 33 | 85 |
| Non-payment | 29 | 43 |
| Leave | 34 | 52 |
| Underpayment | 63 | 40 |
| Other | 26 | 50 |
| No data | 1 | 0 |
| Hours of work & rostering | 27 | 36 |
| Agreement interpretation | 34 | 24 |
| Disciplinary | 31 | 27 |
| Dismissal | 25 | 33 |
| Work health & safety | 44 | 15 |
| Rate of pay | 20 | 19 |
| Classification & grading | 24 | 34 |
| Inquiry | 116 | 10 |
| Bullying | 15 | 23 |
| Workers compensation | 11 | 11 |
| Casual conditions | 9 | 13 |
| Superannuation | 15 | 15 |
| Performance management | 1 | 4 |
| Copyright | 8 | 10 |
| Non-industrial matter | 2 | 10 |
| Bargaining | 77 | 9 |
| Sham contracting/underpayment | 4 | 3 |
| Performance review | 3 | 6 |
| Award | 6 | 3 |
| Industry agreement | 6 | 4 |
| Policy | 1 | 1 |
| Harassment | 7 | 4 |
| Discrimination | 11 | 8 |
| Consultation | 9 | 4 |
| Resignation | 1 | 3 |
| Complaint | 5 | 7 |
| Overpayment | 4 | 4 |
| Sexual harassment | 9 | 10 |
| Privacy | | 1 |
| Training | 1 | 1 |
| MPPA deed | 2 | 3 |
| Press freedom | 0 | 1 |
| Outsourcing | 0 | 1 |
| Total | 1133 | 897 |

FOUNDATION REPORTS



DIRECTOR | MARY COTTER

The Equity Foundation is the professional development arm of MEAA Equity and Equity NZ. Every year the Foundation delivers masterclasses, workshops, film screenings, "in conversations," international scholarships, and on-set internships, free of charge for Equity members.

Despite continuing disruptions due to COVID, the Foundation once again hosted more than 100 online events in the financial year. These covered a wide range of topics including accent classes, a "writing your own work" series, through to a session on 'What your Union & Guilds can do for You.'

We continue to have more than 10,000 members using the services of the Foundation, with overwhelming positive feedback about how helpful these classes have been to stay busy, skills focused and connected to the industry during a chaotic period. A good majority of our events are repurposed on our podcast site.

The 2021 Australian Equity Lifetime Achievement Award was awarded to John Bell and Anna Volska. The award was celebrated with a small event held in the MEAA Sydney Courtyard in February 2022.

This year's winner of the student Internship program was NSW student member Joseph Raboy. Joseph spent time as a paid intern on the set of *Neighbours* in Melbourne just prior to the show closing.

Our 2020 winner, Dilroop Khangura, was finally able to attend her internship earlier this year with *Home & Away*.

The Atlantic Scholarship for 2021 was this time converted to an online program. Two lucky performers, Shabana Azeez and Laura Jane Turner, were chosen to participate in the inaugural five-month Atlantic Global Virtual Conservatory Program.

We were finally able to deliver the 2021 Equity Ensemble Awards in person at the Sydney Theatre Company which was a well-attended event with members thrilled to be able to meet socially.

The 2022 Equity Ensemble Awards to honour the outstanding small screen ensemble cast were awarded to the cast of *New Gold Mountain* SBS (miniseries); ABC's *The Newsreader* (drama) and *Shaun Micallef's Mad as Hell* ABC (comedy). We were lucky to host an in-person event in Melbourne in June.

All the Equity Self-Test Studios are now open in Sydney, Melbourne, Brisbane, Adelaide, and Perth.

We were finally able to deliver the in-person Screen Diversity Showcase — a biennial event that introduces new performers, writers, and directors to the industry.

A mammoth task of producing five short films during a complicated national lockdown was a triumph and we then managed to screen them to an industry audience just prior to the end of the year.

The work is ongoing as we line up mentorships. In the health and wellbeing space we also completed a round of Mental Health First Aid training for diverse performers for the Showcase participants.

We were also able to deliver Intimacy Training with Alicia Rodis (Head of Intimacy for the HBO Network). A 12-week program delivered online gave 10 performers the opportunity to learn the techniques working towards accreditation.

An in-person component of their program will be delivered in the next financial year, at which point there will be at least one internationally accredited Intimacy Co-ordinator/Director in each state to ensure that a safe set will be available for our members.



CHIEF EXECUTIVE | SHONA MARTYN

Because of COVID restrictions, it was not until February 2022 when the Walkley Foundation could announce the winners of the 66th Walkley Awards in Sydney. Major winners were Samantha Maiden's coverage of the Brittany Higgins story, Alex Coppel as Nikon-Walkley Press Photographer of the Year, and Kate Holden's *The Winter Road* winning the Walkley Book Award. George Negus was recognised for his Outstanding Contribution to Journalism.

There were some marked changes in leadership of the Foundation during the year. Adele Ferguson was unanimously appointed by the Walkley Directors to become the Foundation's Chair. MEAA Media Federal President Karen Percy became Deputy Chair, and the MEAA Media Vice-Presidents Erin Delahunty and Leigh Tonkin replaced Michael Janda and Marcus Strom as directors.

Michael Brissenden became chair of the Walkley Judging Board, and nine incoming members joined the board: Sarah Abo, 60 Minutes, Nine; Ben Butler, Guardian Australia; Anton Enus, SBS World News; Michelle Gunn, *The Australian*; Stephen Hutcheon, ABC; Karen Middleton, *The Saturday Paper*; Donna Page, *Newcastle Herald*; Sarah-Jane Tasker, *The West Australian*; and Kathryn Wicks, *Sydney Morning Herald*.

In February 2022, Shona Martyn became the Foundation's Chief Executive Officer following the departure of Louisa Graham. A former New Zealand Journalist of the Year, Shona has edited *Good Weekend*, the *Sydney Morning Herald's Spectrum* section and was the founding editor of *HQ magazine*. She has also worked in books, as the Publishing Director of both HarperCollins and Random House. She is committed to excellence in journalism and is determined to build on the Walkley Foundation's stellar reputation and to seek new opportunities to support journalism and journalists in an ever-changing media landscape. A fiveyearly review of the Walkley Awards is underway and a review of professional development and training in the Australian media. Philanthropic initiatives are being assessed for 2023.

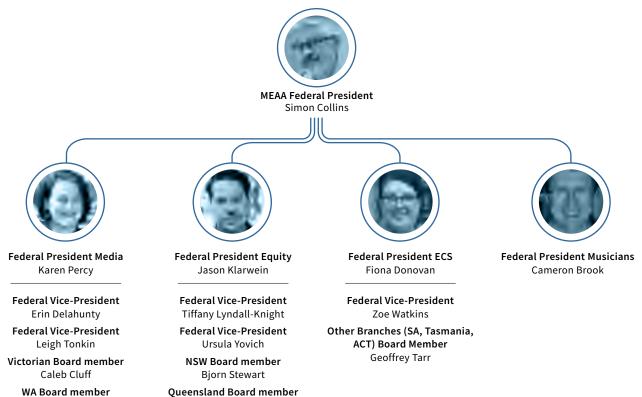
With the ongoing challenges of COVID-19, the Foundation has used the flexibility and accessibility of online events to maximise its impact. A day-long Regional Journalism Summit in February was particularly successful, attracting 200 online registrations and highlighting the many issues facing journalists and news organisations outside the major cities. Ongoing online webinars tackled, among other topics, freelance journalism, the importance of diversity in election coverage and reporting in the Pacific. There has been an expansion of the Foundation's scholarship, leadership and mentorship programs and a continuing digital training program with the Google News Initiative. The Foundation works with partners to present industry education programs like the Our Watch Fellowship. In 2022, the Foundation administered the distribution of funds to 54 news organisations through the \$15m Facebook Australian News Fund.

The Foundation hosted the Mid-Year Celebration of Journalism in Sydney in June 2022. Emily Baker was recognised as the John B Fairfax Family Young Australian Journalist of the Year, regional journalist Dale Webster won the June Andrews Award for Freelance Journalism and Andrew Quilty won for Humanitarian Storytelling.

As always, the Foundation is grateful to the partners and donors who provide financial support, the many journalists who donate their time and energy, and the committed Foundation staff.

WHO'S WHO AT MEAA | ELECTED OFFICERS

MEAA's Federal Council is made up of elected representatives from across the country and every section of the union. They are elected by MEAA members every two years. The current Federal Council was elected in February 2022.



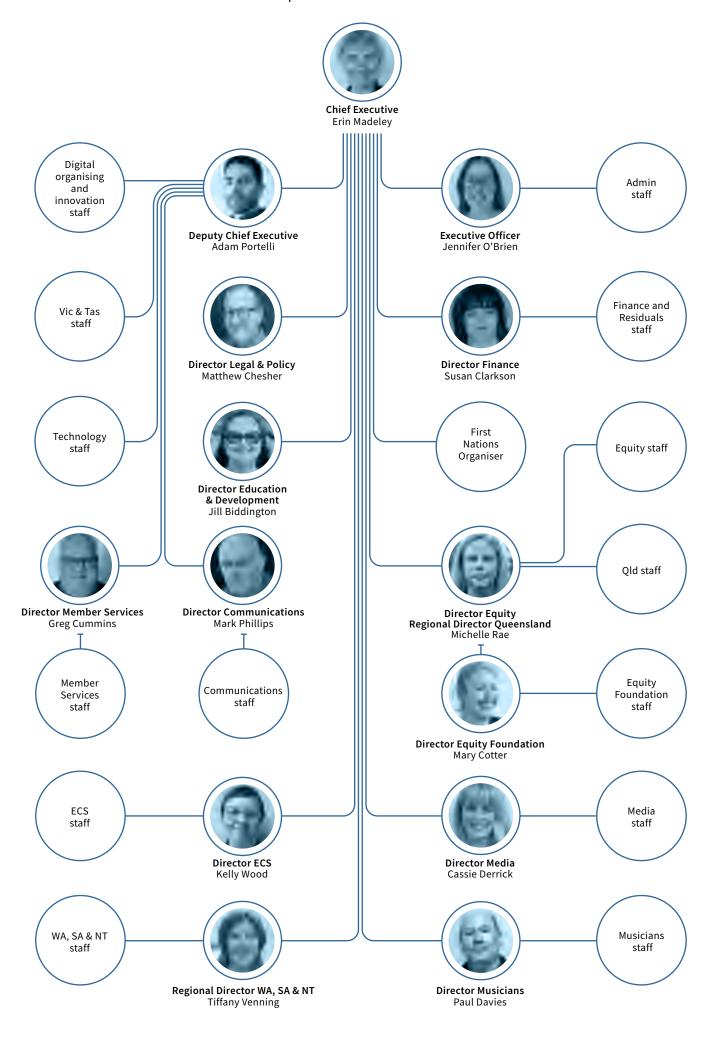
Martin Saxon

FEDERAL COUNCIL STATE REPRESENTATIVES

Michael Balk

| | MEDIA | EQUITY | ECS | MUSICIANS |
|-------|--|---|---|---|
| NSW | Fran Molloy (President) Vacant (Vice-President) Julia Bald, Wilson Da Silva, Michael Janda, Kishor Napier-Raman, Liam Phelan, Peter Ryan, Cathy Wilcox | Glenn Hazeldine (President) Jonathan Chan (Vice-President) Ali Aitken, Fiona Press, Jonathan Biggins, Saroni Roy | Sharna Galvin (President) Scott Smith (Vice-President) Christopher Follett, Jamella Hassan | Alex Masso (President) Peter Jenkin (Vice-President) Cassy Bartolomei |
| VIC | Marisa Wikramanayake (President) Myriam Robin (Vice-President) Ben Butler, Osman Faruqi, Emma Field, Wes Mountain, David Aidone, Kaitlyn Offer | Sharon Davis (President) Sam Gaskin (Vice-President) Joti Gore, Michala Banas, Kathy Lepan-Walker, Nadine Garner | Jack Kenneally (President) Imogen Titmarsh (Vice-President) Maxine Dennett, Jacinta Emmanuel, Claire Marmur, Martin Shlansky | Kimberley Wheeler (President) Ruth Hazleton |
| QLD | Anne Syvret (President) Kate Kyriacou (Vice-President) Stefan Armbruster, Elly Bradfield, Kathy McLeish, Kasun Ubayasiri | Asabi Goodman (President) Sophia Emberson-Bain (Vice-President) Jimi Bani, Veronica Neave | Andrew Conder (President) Bruce Bright, Annette Silva | Jacqueline Evans (President) |
| SA/NT | Leah MacLennan (President) Jane Bardon, Meredith Booth | Ruth Fallon (President) Elaine Crombie, Jamila Main | Ashley Knight (President) Beverley Freeman | Lachlan Bramble (President) |
| WA | Kate Ferguson (President) Neale Prior | Nick Maclaine (President) Monica Main, Ngaire Pigram, Irma Woods | Eoin O'Briain (President) Nigel Devenport | Liam O'Malley (President) |
| TAS | A. Mark Thomas (President) | | | |
| ACT | Sarah Lansdown (President) | | | Tim Hollo |

WHO'S WHO AT MEAA | STAFF





MEDIA, ENTERTAINMENT & ARTS ALLIANCE AND ITS CONTROLLED ENTITIES

ABN 84 054 775 598

CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2022



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ELECTED OFFICERS' REPORT 30 JUNE 2022

The elected officers present their report, together with the consolidated financial statements, on the Media, Entertainment & Arts Alliance (MEAA) (the Company) and its controlled entities for the year ended 30 June 2022.

The enclosed financial report has been prepared in accordance with the requirements of applicable Australian Accounting Standards as they apply to a not-for-profit entity and the *Fair Work (Registered Organisations) Act 2009*, including the 5th edition section 253 reporting guidelines. The financial report is intended to illustrate the disclosure requirements for the preparation of a general purpose financial report under Tier 1—Australian Accounting Standards by a not-for-profit entity.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year Income from membership fees increased by \$637k or about 9% on the previous year, to \$7,731,994.

Income from fees was impacted by the offer of a second fee-waiver to those members who were financially affected by the COVID-19 lockdown.

Staff remained the major cost for MEAA. At the end of the financial year MEAA itself employed 64 staff either full-time or part-time.

The mortgage over MEAA properties decreased during the year to \$645,984 underpinned by properties in Sydney, Melbourne and Adelaide with a book value of about \$3.8 million and a commercial valuation of about \$13.6 million.

Our net assets are now about \$10.3 million with a turnover of about \$12.2 million. Our working capital (the difference between current assets and current liabilities) is about \$6.9 million, in line with our goal to have working capital greater than 20 per cent of turnover.

Significant changes in financial affairs

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

Board fees

When fees are paid to MEAA employees for sitting on boards or committees, they are remitted to the union. MEAA nominated two board members and one alternate board member to Media Super, a superannuation fund. Our two board members were Shauna Black, an elected officer of the union, and Gerard Noonan. Neither are employed by MEAA. Elysse Morgan was an alternate board member. Ms Morgan is not an employee of MEAA.

The policy of Media Super was to set board fees each year at the level of the bottom 25 per cent of industry funds to ensure it acts as a low-cost fund. These are published in the fund's annual report.

Media Super merged with Cbus Super Fund on 9 April 2022, and MEAA no longer has representation on the Cbus Board.

Officers & employees who are superannuation fund trustees or directors of a company that is a superannuation fund trustee No MEAA officers are currently members of any governmentappointed board that attracts remuneration other than reimbursement of expenses.

Staff remuneration

Wages and conditions of most MEAA staff are regulated by the staff conditions that are set by negotiation with staff. Remuneration for staff members is set when they commence employment, based on an assessment of skills and experience. An annual review covers salaries, although staff earning up to about \$84,000 have access to annual increments subject to satisfactory performance. Any rises require the approval of the MEAA Chief Executive. Salaries of staff are reported in the annual report in a banding table that compares salaries on a year-on-year basis.

The Chief Executive is employed on a fixed-term contract. His salary is set and reviewed by the MEAA Board.

We reimburse staff travel expenses at the flat level of \$60 per night away from home, unless a staff member is provided with a meal if, for example, he or she is attending an event.

Right of members to resign

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

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

Number of members

| | | 30-Jı | ın-22 |
|-------------------------------|-----------------|-------------------------------|---------------------------------|
| National Section | Sub category | Total financial members | Total unfinancial members |
| Media | Full | 4,780 | 116 |
| | Student | 254 | 24 |
| | Section total | 5,034 | 140 |
| Equity | Full | 4,880 | 466 |
| | Extras | 291 | 6 |
| | Students | 462 | 166 |
| | Section total | 5,633 | 638 |
| Entertainment, Crew and Sport | Section total | 3,524 | 225 |
| Musicians | General | 500 | 57 |
| | SOMA | 1062 | 1 |
| | Section total | 1,562 | 58 |
| TOTAL | | 15,753 | 1061 |

Number of employees and salary scales Salary scales of all MEAA staff fell into the following bands:

| | Number Employed | |
|---------------------|-----------------|-----------|
| | 2021-2022 | 2020-2021 |
| Under \$20,000 | 0 | 0 |
| \$20,000-\$30,000 | 2 | 6 |
| \$30,000-\$40,000 | 4 | 2 |
| \$40,000-\$50,000 | 1 | 2 |
| \$50,000-\$60,000 | 3 | 4 |
| \$60,000-\$70,000 | 3 | 4 |
| \$70,000-\$80,000 | 6 | 7 |
| \$80,000-\$90,000 | 12 | 9 |
| \$90,000-\$100,000 | 5 | 6 |
| \$100,000-\$110,000 | 12 | 9 |
| \$110,000-\$120,000 | 4 | 2 |
| \$120,000-\$130,000 | 5 | 4 |
| \$130,000-\$140,000 | 1 | 2 |
| Over \$140,000 | 6 | 5 |
| Total | 64 | 62 |

Elected Employed Officers There are no elected employed officers.

Names of Board members and period positions held during the financial year The Board came into effect on 31 October 2014, when the rule change was accepted by the General Manager Fair Work Commission.

Names of Board members and period positions held from the 8 July 2019 to the 14 February 2022, following the Australian Electoral Commission's Returning officers report in relation to election E2018/213.

| Simon Collins | Federal President |
|--|--|
| Marcus Strom | Federal President (Media) |
| Fiona Donovan | Federal President (ECS) |
| Cameron Brook | Federal President (Musicians) |
| Chloe Dallimore (to 6 October 2020) | Federal President (Equity) |
| Jason Klarwein(from 14 October 2020) | Federal President (Equity) |
| Karen Percy | Federal Vice-President (Media) |
| Michael Janda | Federal Vice-President (Media) |
| Rosemary Westmore | Federal Vice-President (ECS/Musicians) |
| Abbe Holmes | Federal Vice-President (Equity) |
| Jonathan Mill (to 23 December 2020) | Federal Vice-President (Equity) |
| Tiffany Lyndall-Knight (from 17 February 2021) | Federal Vice-President (Equity) |
| Camilla Ah Kin | NSW Branch Board Member |
| Caleb Cluff | Victoria Branch Board Member |
| Jason Klarwein (to 14 October 2020) | Queensland Branch Board Member |
| Michael Balk (from 14 October 2020) | Queensland Branch Board Member |
| Martin Saxon | All Other Branches (WA, SA, NT, TAS and ACT) |

Names of Board members and period positions held from the 14 February 2022 to the date of this report, following the Australian Electoral Commission's Returning officers report in relation to election E2020/189.

| Simon Collins | Federal President |
|------------------------|--|
| Karen Percy | Federal President (Media) |
| Fiona Donovan | Federal President (ECS) |
| Cameron Brook | Federal President (Musicians) |
| Jason Klarwein | Federal President (Equity) |
| Erin Delahunty | Federal Vice-President (Media) |
| Leigh Tonkin | Federal Vice-President (Media) |
| Tiffany Lyndall-Knight | Federal Vice-President (Equity) |
| Ursula Yovich | Federal Vice-President (Equity) |
| Zoe Watkins | Federal Vice-President (ECS/Musicians) |
| Bjorn Stewart | NSW Branch Board Member |
| Caleb Cluff | Victoria Branch Board Member |
| Michael Balk | Queensland Branch Board Member |
| Martin Saxon | Western Australia Branch Board Member |
| Geoffrey Tarr | All Other Branches (SA, NT, TAS and ACT) |

ELECTED OFFICERS' REPORT 30 JUNE 2022 (cont.)

Meetings of MEAA Board

The number of meetings attended by members of the Media, Entertainment & Arts Alliance's Board during the year ended 30 June 2022 were:

| Name | Attended | Eligible |
|----------------------------------|----------|----------|
| Board Members election E2018-213 | | |
| Simon Collins | 5 | 5 |
| Marcus Strom | 5 | 5 |
| Jason Klarwein | 3 | 5 |
| Fiona Donovan | 4 | 5 |
| Cameron Brook | 4 | 5 |
| Michael Janda | 3 | 5 |
| Karen Percy | 4 | 5 |
| Abbe Holmes | 5 | 5 |
| Tiffany Lyndall-Knight | 4 | 5 |
| Rosemary Westmore | 2 | 5 |
| Camilla Ah Kin | 5 | 5 |
| Caleb Cluff | 2 | 5 |
| Michael Balk | 5 | 5 |
| Martin Saxon | 5 | 5 |
| Board Members election E2020-189 | | |
| Simon Collins | 2 | 2 |
| Karen Percy | 2 | 2 |
| Jason Klarwein | 1 | 2 |
| Fiona Donovan | 2 | 2 |
| Cameron Brook | 2 | 2 |
| Erin Delahunty | 2 | 2 |
| Leigh Tonkin | 2 | 2 |
| Tiffany Lyndall-Knight | 1 | 2 |
| Ursula Yovich | 1 | 2 |
| Zoe Watkins | 1 | 2 |
| Bjorn Stewart | 1 | 2 |
| Caleb Cluff | 2 | 2 |
| Michael Balk | 2 | 2 |
| Martin Saxon | 2 | 2 |
| Geoffrey Tarr | 1 | 2 |

The Board of the Media, Entertainment & Arts Alliance (MEAA) presents the expenditure report as required under subsection 255(2A) of the *Fair Work (Registered Organisations) Act 2009* on MEAA for the year ended 30 June 2022.

| Categories of expenditures | 2022 \$ | 2021 \$ |
|--|------------|------------|
| Remuneration and other employment-related costs and expenses – employees | 8,226,257 | 7,612,559 |
| Advertising | 1,564 | 805 |
| Operating costs | 3,203,799 | 3,515,897 |
| Donations to political parties | - | - |
| Legal fees | 43,201 | 117,852 |

For MEAA Board: Simon Collins

Title of Office held: Federal President Dated 14 November 2022

For MEAA Board: Simon Collins

Title of Office held: Federal President Dated 14 November 2022



COMMITTEE OF MANAGEMENT STATEMENT 30 JUNE 2022

On 14 November 2022, the Board of Media, Entertainment & Arts Alliance (MEAA) passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2022:

The MEAA Board declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act);
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
 - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or Commissioner duly made under section 272 of the RO Act, it has been provided to the member or Commissioner; and
 - (vi) where any order for inspection of financial records has been made by the Registered Organisations Commission under section 273 of the RO Act, there has been compliance.
- (f) no revenue has been derived from undertaking recovery of wages activity during the reporting period.

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

For MEAA Board: Simon Collins

Title of Office held: Federal President Dated 14 November 2022

| | Note | 2022 \$ | 2021 \$ |
|--|----------|--------------|--------------|
| REVENUE | | | |
| Revenue from ordinary activities | 2 | 12,211,374 | 11,456,038 |
| EXPENDITURE | | | |
| Depreciation and amortisation | 3 | (312,702) | (333,896) |
| Finance costs | 3 | (50,306) | (57,951) |
| Employee costs | 3 | (8,226,257) | (7,612,559) |
| Site costs | | (567,735) | (555,286) |
| Affiliation fees | 3 | (274,631) | (362,050) |
| Printing and postage | | (16,184) | (22,273) |
| Telephone | | (92,837) | (87,597) |
| Magazines | | (76,514) | (81,284) |
| Repairs and maintenance | | (298,251) | (381,330) |
| Travel | | (43,422) | (24,440) |
| Events | | (613,169) | (872,781) |
| Net losses from sale of assets | | (157) | - |
| Other expenses from ordinary activities | | (902,655) | (855,666) |
| Total direct costs | | (11,474,820) | (11,247,113) |
| Profit/(loss) before income tax | | 736,554 | 208,925 |
| Income tax expense | | - | - |
| Profit/(loss) after income tax attributable to the members of Media, Entertainment & Arts Alliance | | 736,554 | 208,925 |
| Other comprehensive income for the year (net of tax) | | - | - |
| Total comprehensive income for the year attributable to the members of Media, Entertainment & Arts | Alliance | 736,554 | 208,925 |

Consolidated Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2022

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

| | | Note | 2022 | 2021 |
|-------------------------|---------------------------------------|------|------------|------------|
| | | Note | \$ | \$ |
| ASSETS | | | | |
| Current assets | Cash on hand and at bank | 5 | 15,157,142 | 8,443,043 |
| | Cash held in trust | 5 | 13,716,717 | 7,200,718 |
| | Term deposits | 5 | 306,140 | 304,611 |
| | Trade and other receivables | 6 | 394,058 | 533,090 |
| | Other current assets | 7 | 189,110 | 396,904 |
| | Total current assets | | 29,763,167 | 16,878,366 |
| Non-current assets | Long-term trade and other receivables | 6 | 100,410 | 100,410 |
| | Financial assets | 8 | 21,241 | 23,752 |
| | Property, plant and equipment | 9 | 3,994,636 | 4,089,019 |
| | Intangible assets | 10 | - | 1,665 |
| | Total non-current assets | | 4,116,287 | 4,214,846 |
| TOTAL ASSETS | | | 33,879,454 | 21,093,212 |
| | | | | |
| LIABILITIES | | | | |
| Current liabilities | Short-term trade and other payables | 11 | 19,759,368 | 7,993,592 |
| | Short-term borrowings | 12 | 78,000 | 79,200 |
| | Short-term provisions | 13 | 1,802,617 | 1,484,293 |
| | Other current liabilities | 14 | 1,269,627 | 1,164,332 |
| | Total current liabilities | | 22,909,612 | 10,721,417 |
| Non-current liabilities | Long-term trade and other payables | 11 | 10,249 | 78,830 |
| | Long-term provisions | 13 | 53,270 | 44,280 |
| | Long-term borrowings | 12 | 567,984 | 646,900 |
| | Total non-current liabilities | | 631,503 | 770,010 |
| TOTAL LIABILITIES | | | 23,541,115 | 11,491,427 |
| NET ASSETS | | | 10,338,339 | 9,601,785 |
| | | | | |
| EQUITY | | | | |
| Reserves | | | 3,782,229 | 3,751,294 |
| Retained earnings | | | 6,556,110 | 5,850,491 |
| TOTAL EQUITY | | | 10,338,339 | 9,601,785 |

Consolidated Statement of Financial Position as at 30 June 2022

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

| Consolidated Statement of | Changes in Equity for the year ended 30 June 2022 |
|---------------------------|---|
| | |

| 2022 | Stability Reserve \$ | Fighting Fund \$ | Equity Foundation Reserve \$ | SOMA Reserve \$ | Campaign Reserve \$ | Special Projects Reserve \$ | Retained Earnings \$ | Total \$ |
|--|----------------------------|------------------------|---------------------------------------|-----------------------|---------------------------|--------------------------------------|----------------------------|-------------|
| Balance at 1 July 2021 | 1,000,000 | 1,392,899 | 352,444 | 309,498 | 316,453 | 380,000 | 5,850,491 | 9,601,785 |
| Net Profit attributable to members of the entity | - | - | - | - | - | - | 736,554 | 736,554 |
| Other comprehensive income (net of tax) | - | - | - | - | - | - | - | - |
| Total comprehensive income attributable to the members | | | | | | | 736,554 | 736,554 |
| Transfers to and from reserves | | | | | | | | |
| SOMA Reserve | - | - | - | 30,935 | - | - | (30,935) | - |
| Balance at 30 June 2022 | 1,000,000 | 1,392,899 | 352,444 | 340,433 | 316,453 | 380,000 | 6,556,110 | 10,338,339 |
| Supported by separate bank account | 1,000,380 | 821,405 | 289,930 | - | - | - | - | |

The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Consolidated Statement of Changes in Equity for the year ended 30 June 2021

| 2021 | Stability Reserve \$ | Fighting Fund \$ | Equity Foundation Reserve \$ | SOMA Reserve \$ | Campaign Reserve \$ | Special Projects Reserve \$ | Retained Earnings \$ | Total \$ |
|--|----------------------------|------------------------|---------------------------------------|-----------------------|---------------------------|--------------------------------------|----------------------------|-------------|
| Balance at 1 July 2020 | 1,000,000 | 1,392,899 | 352,444 | 238,035 | 316,453 | 380,000 | 5,713,029 | 9,392,860 |
| Net Profit attributable to members of the entity | - | - | - | - | - | - | 208,925 | 208,925 |
| Other comprehensive income (net of tax) | - | - | - | - | - | - | - | - |
| Total comprehensive income attributable to the members | - | - | - | - | - | - | 208,925 | 208,925 |
| Transfers to and from reserves | | | | | | | | |
| SOMA Reserve | - | - | - | 71,463 | - | - | (71,463) | - |
| Balance at 30 June 2021 | 1,000,000 | 1,392,899 | 352,444 | 309,498 | 316,453 | 380,000 | 5,850,491 | 9,601,785 |
| Supported by separate bank account | 1,000,496 | 817,355 | 288,500 | - | - | - | - | |

The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Consolidated Statement of Cash Flows for the year ended 30 June 2022

| | | Note | 2022 \$ | 2021 \$ |
|---|--|------|------------|--------------|
| Cash flows from operating activities: | Receipts from members and sponsors (inclusive of GST) | | 13,546,986 | 13,097,408 |
| | Receipts from government stimulus | | - | 305,200 |
| | Payments to suppliers and employees (inclusive of GST) | | (80,932) | (13,594,201) |
| | Interest received | | 104,276 | 114,878 |
| | Finance costs | | (41,776) | (45,802) |
| Net cash provided by/(used in) operating activities | | 15 | 13,528,554 | (122,517) |
| Cash flows from investing activities: | Payments for property, plant and equipment | 9 | (217,752) | (2) |
| | Proceeds from sale of plant and equipment | | 941 | - |
| | Net (amounts paid for)/proceeds from term deposits | | (1,529 | 498,338 |
| Net cash (used in)/provided by investing a | ctivities | | (218,340) | 498,336 |
| Cash flows from financing activities: | Repayment of borrowings | | (80,116) | (58,934) |
| Net cash used in financing activities | | | (80,116) | (58,934) |
| Net increase in cash held | | | 13,230,098 | 316,885 |
| Cash and cash equivalents at beginning of year | | | 15,643,761 | 15,326,876 |
| Cash and cash equivalents at end of financial year | | 5 | 28,873,859 | 15,643,761 |

The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to the Financial Report for the year ended 30 June 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the *Fair Work (Registered Organisations) Act 2009.* For the purpose of preparing the general purpose financial statements, MEAA is a notfor-profit entity.

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

Comparative amounts

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

Adoption of New Australian Accounting Standard requirements Any new and revised standards that became effective for the first time in the current financial year have been adopted. 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 standards and amendments, which have been adopted for the first time this financial year:

• International Financial Reporting Standards Interpretations Committee (IFRS IC) agenda decision on configuration or customisation costs in cloud computing or Software-as-a-Service (SaaS) arrangements. Application of this agenda decision is discussed further below.

- AASB 2021-3 Amendments to Australian Accounting Standards
- COVID-19-Related Rent Concessions beyond 30 June 2021.
 Application of this amendment is discussed further below.

Impact on application of IFRS IC agenda decision on configuration or customisation costs in cloud computing or SaaS arrangements In April 2021, the IFRS IC published an agenda decision relating to the accounting for configuration and customisation costs incurred related to a SaaS arrangement. This agenda decision has had no impact on the financial statements of the reporting unit.

Impact on adoption of AASB 2021-3 Amendments to Australian Accounting Standards – COVID-19-Related Rent Concessions beyond 30 June 2021

This amendment provides 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, if the change were not a lease modification.

The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, on 31 March 2021, the period of application of the practical expedient was extended to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021.

The amendments had no impact on the financial statements of the reporting unit.

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 reporting unit include:

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

This Standard amends AASB 101 Presentation of Financial Statements 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 noncurrent if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. This Standard applies to annual reporting periods beginning on or after 1 January 2023. Earlier application is permitted.

The Committee of Management does not expect the adoption of this amendment to have a material impact on its financial statements and has not early adopted AASB 2020-1 for the financial year ended 30 June 2022.

Accounting Policies

(a) Basis of consolidation

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

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

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

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

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

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

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

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

(b) Property, equipment and vehicles

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

Land and buildings

Freehold land and buildings are measured at cost less, where applicable, any accumulated depreciation and impairment losses.

For impairment purposes, it is the policy of the MEAA Board to obtain a valuation every 3-5 years.

Equipment and motor vehicles

These are measured on the cost basis less depreciation and impairment losses. The carrying value is reviewed annually by the MEAA Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the depreciated replacement cost of the asset or net cash flows that will be received from the assets' subsequent disposal.

Depreciation

The depreciable amount of all fixed assets including buildings

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

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

| Buildings | 2.5% |
|------------------------------|--------|
| Equipment and motor vehicles | 10-50% |

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

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

(c) Impairment of assets

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

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when MEAA would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

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

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

(d) Capitation fees and levies

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

(e) Financial instruments

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

Financial assets

Contract assets and receivables A contract asset is recognised when MEAA's right to consideration in exchange goods or services that has transferred to the customer when that right is conditioned on the MEAA's future performance or some other condition.

A receivable is recognised if an amount of consideration that is unconditional is due from the customer (i.e. only the passage of time is required before payment of the consideration is due).

Contract assets and receivables are subject to impairment assessment.

Initial recognition and measurement

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

Financial assets at amortised cost

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

MEAA's financial assets at amortised cost includes trade and other receivables.

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

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term.

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

Financial liabilities

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.

MEAA's financial liabilities include trade and other payables, lease liabilities and borrowings.

Financial liabilities at amortised cost

After initial recognition, financial liabilities at amortised cost are subsequently measured at amortised cost using the EIR

method. Gains and losses are recognised in profit or loss 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 profit or loss.

(f) Cash and cash equivalents

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

(g) Employee benefits

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

Long service leave

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

(h) Provisions

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

(i) Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration MEAA expects to receive in exchange for those goods or services.

Revenue is recognised by applying a five-step model as follows: 1. Identify the contract with the customer

- 2. Identify the performance obligations
- 3. Determine the transaction price
- 4. Allocate the transaction price to the performance obligations5. Recognise revenue as and when control of the performance obligations is transferred

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net

of returns, trade allowances, rebates and amounts collected on behalf of third parties.

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when it is expended. When there are conditions attached to grant revenue relating to the use of those grants for specific purposes, it is recognised in the statement of financial position as a liability until such conditions are met or services provided.

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

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

Other revenue

For any revenue streams that are not defined as contracts with customers, then the revenue is recognised when the entity gains control, economic benefits are probable and the amount of the revenue can be measured reliably.

Interest revenue is recognised when received. Dividend revenue is recognised when the right to receive a dividend has been established.

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

(j) Liabilities relating to contracts with customers

Contract liabilities

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

(k) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables in the statement of financial position are shown inclusive of GST. Cash flows are presented in the statement of cashflows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(l) Income tax

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

(m) Trade and other payables

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

(n) Borrowings

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

(0) Foreign currency transactions and balances

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

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

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

(p) Leases

The reporting unit 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.

The reporting unit as a lessee

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

Right-of-use assets

The reporting unit recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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.

| | 2022 | 2021 |
|---------------------|-----------|-----------|
| Buildings | 5 years | 5 years |
| Plant and equipment | 2.5 years | 2.5 years |

If ownership of the leased asset transfers to the reporting unit 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 reporting unit 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 reporting unit and payments of penalties for terminating the lease, if the lease term reflects the reporting unit 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.

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

Short-term leases and leases of low-value assets

The reporting unit's short-term leases are those that have a lease term of 12 months or less from the commencement. The reporting unit also applies the lease of low-value assets recognition exemption to low-value leases. 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.

(q) Intangible assets

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

Software costs

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

Website costs

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

(r) Critical accounting estimates and judgments

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

Key estimates — Impairment

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

Employee benefits provision

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

Estimation of useful lives of assets

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

(s) Fair value measurement

MEAA measures financial instruments, such as "financial assets at fair value through profit and loss", at fair value at each balance sheet date. Fair values of financial instruments are disclosed in Note 18. Assets and liabilities measured at fair value are disclosed in Note 19.

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

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

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

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

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

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

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

For assets and liabilities that are recognised in the financial statements on a recurring basis, MEAA determines whether transfers have occurred between levels in the hierarchy by reassessing 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.

(t) Going concern

No going concern financial support was received or given by MEAA to or from another reporting unit during the year ended 30 June 2022.

NOTE 2: REVENUE

(a) Disaggregation of revenue from contracts with customers A disaggregation of the MEAA's revenue by type of arrangement is provided on the face of the Statement of Profit or Loss and Other Comprehensive Income. The table below also sets out a disaggregation of revenue by type of customer:

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Type of customer | | |
| Members | 8,501,994 | 7,813,202 |
| Other reporting units | - | - |
| Government | - | 305,200 |
| Other parties | 3,709,380 | 3,337,636 |
| Total revenue from contracts with customers | 12,211,374 | 11,456,038 |
| | | |
| Operating activities | | |
| Subscriptions and fees | 7,731,944 | 7,095,272 |
| Grants, sponsorships and events income | 2,652,801 | 2,198,563 |
| Interest from financial institutions | 104,276 | 114,878 |
| Rental income | 235,836 | 284,535 |
| Levies | 770,050 | 717,930 |
| Sundry income | 716,467 | 739,660 |
| Grants and/or donations — Cash Flow Boost | - | 100,000 |
| Grants and/or donations — COVID-19 government assistance | - | 205,200 |
| Revenue from recovery of wages activity | - | - |
| Total revenue | 12,211,374 | 11,456,038 |

MEAA was not in receipt of any financial support from another reporting unit of the organisation during the year (2021: \$Nil).

(a) Levies

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

| | 2022 \$ | 2021 \$ |
|---------------------|------------|------------|
| Debt reduction levy | 308,009 | 287,163 |
| Campaign levy | 462,041 | 430,767 |
| Total levies | 770,050 | 717,930 |

NOTE 3: PROFIT/(LOSS) BEFORE INCOME TAX

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

| | 2022 \$ | 2021 \$ |
|--|------------|------------|
| Finance costs — financial institutions | 41,776 | 45,802 |
| Finance costs — interest on right-of-use assets | 8,530 | 12,149 |
| Legal fees (other legal costs) | 28,898 | 9,347 |
| Legal fees (litigation) | 14,303 | 108,505 |
| Donations paid — \$1,000 or less | 909 | - |
| Donations paid — above \$1,000 | - | 3,062 |
| Grants paid — \$1,000 or less | - | - |
| Grants paid — above \$1,000 | - | - |
| Honoraria | 16,400 | 16,400 |
| Audit fees | 47,150 | 46,000 |
| Other services provided by auditors (Equity Trust quarterly residuals audit, FBT review and financial statement preparation) | 19,000 | 20,500 |
| Consideration to employers for payroll deductions | 814 | 923 |
| Capitation fees | - | - |
| Compulsory levies | 11,472 | 13,626 |
| Fees/allowances — meetings and conferences | - | - |
| Conference and meeting expenses | 68,077 | 4,478 |
| Advertising fees | 1,564 | 805 |
| Penalties — via RO Act or RO Regulations | - | - |
| Lease payments for short-term/low-value leases | 10,800 | 10,800 |

Depreciation and amortisation

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Depreciation of property, plant and equipment | 311,037 | 323,207 |
| Amortisation of intangibles | 1,665 | 10,689 |
| Total depreciation and amortisation | 312,702 | 333,896 |

Employee benefits — office holders

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Salaries | - | - |
| Annual leave | - | - |
| Long service leave | - | - |
| Separation and redundancies | - | - |
| Superannuation | - | - |
| Other employee costs | - | - |
| Total employee benefits to office holders | - | - |

Employee benefits - staff other than office holders

| | 2022 \$ | 2021 \$ |
|--|------------|------------|
| Salaries | 6,062,514 | 5,578,346 |
| Annual leave | 512,134 | 542,338 |
| Long service leave | 18,905 | 9,671 |
| Separation and redundancies | 304,551 | 486,401 |
| Superannuation | 884,302 | 745,044 |
| Other employee costs | 443,851 | 250,759 |
| Total employee benefits to staff other than office holders | 8,226,257 | 7,612,559 |

(a) Levies

The levies disclosed in total above were in respect of the following funds:

| | 2022 \$ | 2021 \$ |
|--------------------------------|------------|------------|
| ACT Journalist Benevolent Fund | 2,834 | 2,841 |
| SA Journalist Benevolent Fund | 1,125 | 3,270 |
| WA Journalist Benevolent Fund | 7,513 | 7,515 |
| Total levies | 11,472 | 13,626 |

(a)

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

| Affiliation | Which Members | 2022 \$ | 2021 \$ |
|---|--|------------|------------|
| | | | |
| National | | | |
| ACTU | All sections (except Media) | 60,581 | 60,319 |
| | | | |
| State and Territories | | | |
| Unions NSW | All sections in NSW (except Media and SOMA) | 14,404 | 15,172 |
| South Coast Labour Council | All sections in South Coast | 546 | 541 |
| Victorian Trades Hall Council | All sections in Victoria (except Media and SOMA) | 32,988 | 29,299 |
| Gippsland Trades & Labour Council | All sections in Gippsland | 155 | 155 |
| Ballarat Trades Hall | All sections in Ballarat | 428 | 428 |
| Queensland Council of Unions | All sections in QLD (except Media) | 7,390 | 5,705 |
| South Australia United Trades and Labour Council | All sections in SA (except Media and SOMA) | 2,527 | 2,455 |
| Unions WA | All sections in WA (except Media and SOMA) | 2,466 | 2,466 |
| Unions ACT | All sections in ACT | 2,320 | 2,320 |
| Unions Tasmania | All sections in Tasmania | 1,974 | 1,744 |
| | | | |
| Trade union centres — Other | | | |
| APHEDA | | 1,432 | 1,391 |
| | | | |
| Australian Labor Party | | | |
| Australian Labor Party (NSW) | All sections in NSW (except Media and SOMA) | 17,580 | 19,611 |
| Australian Labor Party (SA) | All sections in SA (except Media and SOMA) | 1,886 | 1,988 |
| | | | |
| International | | | |
| International Federation of Actors | Equity | 24,265 | 25,759 |
| International Federation of Journalists | Media | 39,046 | 39,780 |
| International Federation of Musicians | SOMA and freelance musicians | 5,460 | 5,752 |
| International Freedom of Expression Exchange (IFEX) | All sections | - | (1,600) |
| Union Network International - MEI | Entertainment, Crew and Sport | 14,467 | 15,620 |
| Professional and policy | | | |
| Australian Copyright Council | | 2,716 | 2,656 |
| Australian Press Council | | 25,000 | 113,489 |
| | | | |
| Membership services | | | |
| Professionals Australia — Member Advantage Program | | 17,000 | 17,000 |
| Total | | 274,631 | 362,050 |

NOTE 4: KEY MANAGEMENT PERSONNEL COMPENSATION

(a) Key management personnel

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

| Key management personnel | Position |
|--------------------------|-----------------|
| Paul Murphy | Chief Executive |

(b) Key management personnel compensation

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Short-term employee benefits: | | |
| Salary (including annual leave taken) | 200,042 | 187,232 |
| Annual leave accrued | 30,700 | 28,760 |
| Performance bonus | - | - |
| Total short-term employee benefits | 230,742 | 215,992 |
| | | |
| Post-employment benefits: | | |
| Superannuation | 22,005 | 20,694 |
| Total post-employment benefits | 22,005 | 20,694 |
| | | |
| Other long-term benefits: | | |
| Long service leave | 48,190 | 42,370 |
| Total other long-term benefits | 48,190 | 42,370 |
| | | |
| Termination benefits | - | - |
| Total key management personnel compensation | 300,937 | 279,056 |

(c) Transactions with key management personnel and their close family members:

| | 2022 \$ | 2021 \$ |
|--|------------|------------|
| Loans to/from key management personnel | - | - |
| Other transactions with key management personnel | - | - |

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

| Simon Collins | Federal President |
|---|--|
| Marcus Strom (to 14 February 2022) | Federal President (Media) |
| Karen Percy (from 14 February 2022) | Federal President (Media) |
| Fiona Donovan | Federal President (ECS) |
| Cameron Brook | Federal President (Musicians) |
| Karen Percy (to 14 February 2022) | Federal Vice-President (Media) |
| Erin Delahunty (from 14 February 2022) | Federal Vice-President (Media) |
| Michael Janda (to 14 February 2022) | Federal Vice-President (Media) |
| Leigh Tonkin (from 14 February 2022) | Federal Vice-President (Media) |
| Abbe Holmes (to 14 February 2022) | Federal Vice-President (Equity) |
| Tiffany Lyndall-Knight (from 14 February 2022) | Federal Vice-President (Equity) |
| Rosemary Westmore (to 14 February 2022) | Federal Vice-President (ECS/ Musicians) |
| Zoe Watkins (from 14 February 2022) | Federal Vice-President (ECS/ Musicians) |
| Camilla Ah Kin (to 14 February 2022) | NSW Branch Board Member |
| Bjorn Stewart (from 14 February 2022) | NSW Branch Board Member |
| Caleb Cluff | Victoria Branch Board Member |
| Martin Saxon (to 14 February 2022) | All Other Branches (WA, SA, NT, TAS and ACT) |
| Geoffrey Tarr (from 14 February 2022) | All Other Branches (SA, NT, TAS and ACT) |
| Michael Balk | Queensland Branch Board Member |
| Martin Saxon (from 14 February 2022) | Western Australia Branch Board Member |

The MEAA Board have elected not to receive an honorarium for the 2021/2022 financial year. Total honoraria for the MEAA Board in the year to 30 June 2022 was \$Nil (2021: \$Nil). Total honoraria for SOMA Executive was \$16,400 (2021: \$16,400).

Board fees

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

Other elected officials' compensation

There is no compensation paid to other elected officials.

NOTE 5: CASH AND CASH EQUIVALENTS

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Cash on hand | 1,146 | 1,146 |
| Cash at bank | 14,557,079 | 7,842,980 |
| Term deposits (Money held in trust note 21) | 3,300,000 | 3,300,000 |
| Term deposits (MEAA) | 598,917 | 598,917 |
| Cash held in trust (note 21) | 10,416,717 | 3,900,718 |
| Cash per Cash Flow Statement | 28,873,859 | 15,643,761 |
| Other term deposits | 306,140 | 304,611 |
| Total cash and cash equivalents | 29,179,999 | 15,948,372 |

NOTE 6: TRADE AND OTHER RECEIVABLES

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Current | | |
| Membership debtors | 45,058 | 25,909 |
| Less allowance for expected credit losses | - | - |
| Other receivables | 349,000 | 507,181 |
| Total current trade and other receivables | 394,058 | 533,090 |
| Non-current | | |
| Other receivables | 100,410 | 100,410 |
| Total non-current trade and other receivables | 100,410 | 100,410 |

No receivables with another reporting unit were present as at 30 June 2022 (2021: $\parallel)$

NOTE 7: OTHER CURRENT ASSETS

| | 2022 \$ | 2021 \$ |
|---------------------|------------|------------|
| Current | | |
| Prepayments | 188,060 | 395,854 |
| Deposits refundable | 1,050 | 1,050 |
| Total other assets | 189,110 | 396,904 |

NOTE 8: FINANCIAL ASSETS

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Non-current Financial assets comprise: | | |
| Listed investments | | |
| Shares — at fair value | 1,037 | 1,037 |
| Shares in listed trusts — at fair value | 20,204 | 22,715 |
| Total financial assets | 21,241 | 23,752 |

NOTE 9: PROPERTY, PLANT AND EQUIPMENT

| | | 2022 \$ | 2021 \$ |
|--------------|-------------------------------|-------------|-------------|
| Land and bu | uildings | | |
| Sydney | At cost | 5,640,089 | 5,640,089 |
| | Less accumulated depreciation | (3,127,547) | (2,996,637) |
| | | 2,512,542 | 2,643,452 |
| Brisbane | At cost | 48,427 | 48,427 |
| | Less accumulated depreciation | (37,530) | (27,845) |
| | | 10,897 | 20,582 |
| Adelaide | At cost | 204,628 | 204,628 |
| | Less accumulated depreciation | (143,418) | (138,302) |
| | | 61,210 | 66,326 |
| Melbourne | At cost | 1,896,330 | 1,713,750 |
| | Less accumulated depreciation | (655,194) | (611,588) |
| | | 1,241,136 | 1,102,162 |
| Equipment | and vehicles | | |
| | At cost | 1,068,365 | 1,907,786 |
| | Less accumulated depreciation | (968,927) | (1,780,991) |
| | | 99,438 | 126,795 |
| Right-of-use | assets | | |
| | At cost | 221,670 | 221,670 |
| | Less accumulated depreciation | (152,257) | (91,968) |
| | | 69,413 | 129,702 |
| Total prope | rty, plant and equipment | 3,994,636 | 4,089,019 |

NOTE 9: PROPERTY, PLANT AND EQUIPMENT (cont.)

(a) Movements in carrying amounts

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

| | | Land and buildings | | | Equipment | Right-of-Use | |
|--|--------------|--------------------|----------------|-----------------|----------------------------|--------------|-------------|
| | Sydney \$ | Brisbane \$ | Adelaide \$ | Melbourne \$ | and Motor Vehicle \$ | Assets \$ | Total \$ |
| Carrying amount at the beginning of year | 2,643,452 | 20,582 | 66,326 | 1,102,162 | 126,795 | 129,702 | 4,089,019 |
| Additions | - | - | - | 182,580 | 35,172 | - | 217,752 |
| Disposals | - | - | - | - | (1,098) | - | (1,098) |
| Depreciation expense | (130,910) | (9,685) | (5,116) | (43,606) | (61,431) | (60,289) | (311,037) |
| Carrying amount at the end of year | 2,512,542 | 10,897 | 61,210 | 1,241,136 | 99,438 | 69,413 | 3,994,636 |

(b) Valuations of land and buildings

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

The latest valuation of the Sydney property was performed by Jones Lang LaSalle on 21 April 2022 when the property was valued at \$9,650,000. The valuation was based on capitalisation of net income and direct comparison approach. The Committee of Management believe the carrying value of the land and buildings is less than the fair value less cost to sell at 30 June 2022, and as such no impairment is deemed necessary.

The freehold land and building in Melbourne was independently valued on 28 March 2022 by Jones Lang LaSalle, when the property was valued at \$3,600,000. The valuation was

based on capitalisation of net income and direct comparison approach. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current demand for land and buildings in the area and recent sales data for similar properties.

The freehold land and building in Adelaide was independently valued on 17 May 2022 by Jones Lang LaSalle, when the property was valued at \$380,000. The valuation was based on the market capitalisation and direct comparison method. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current demand for land and buildings in the area and recent sales data for similar properties.

(c) Non-current assets pledged as security

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

NOTE 10: INTANGIBLES

| | 2022 \$ | 2021 \$ |
|-------------------------------|------------|------------|
| Software | | |
| At cost | 126,473 | 126,473 |
| Less accumulated amortisation | (126,473) | (124,808) |
| | - | 1,665 |
| Website | | |
| At cost | 289,596 | 289,596 |
| Less accumulated amortisation | (289,596) | (289,596) |
| | - | - |
| Total intangibles | - | 1,665 |

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

| 2022 | Software \$ | Website \$ | Total \$ |
|------------------------------------|----------------|---------------|-------------|
| Balance at the beginning of year | 1,665 | - | 1,665 |
| Additions | - | - | - |
| Disposals | - | - | - |
| Amortisation expense | (1,665) | - | (1,665) |
| Carrying amount at the end of year | - | - | - |

NOTE 11: TRADE AND OTHER PAYABLES

| | | 2022 \$ | 2021 \$ |
|-----------------------|----------------------------------|------------|------------|
| Current | | | |
| Unsecured liabilities | Trade payables | 19,408,520 | 7,603,244 |
| | Goods and services tax payable | 182,412 | 174,967 |
| | Creditors and accruals | 99,655 | 153,616 |
| | Lease liability | 68,781 | 61,765 |
| Total current u | unsecured other liabilities | 19,759,368 | 7,993,592 |
| | | | |
| Non-current | | | |
| Unsecured liabilities | Lease liability | 10,249 | 78,830 |
| Total non-cur | rent unsecured other liabilities | 10,249 | 78,830 |

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

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Litigation | - | 38,577 |
| Other legal matters | 2,347 | - |
| Consideration to employers for payroll deductions | - | - |
| Employee benefits to staff | 496 | 14 |
| Total | 2,843 | 38,591 |

(b) Amounts not expected to be settled within the next 12 months There are no amounts not expected to be settled within the next 12 months.

No payables with another reporting unit were present as at 30 June 2022 (2021: \$Nil).

NOTE 12: BORROWINGS

| | | 2022 \$ | 2021 \$ |
|---------------------|------------|------------|------------|
| Current | | | |
| Secured liabilities | Bank loans | 78,000 | 79,200 |
| Non-current | | | |
| Secured liabilities | Bank loans | 567,984 | 646,900 |

(a) Bank loans

The bank loan is a fixed term loan for 13 years at a variable interest rate.

(b) Assets pledged as security

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

NOTE 13: PROVISIONS

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

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Employee provisions — office holders: | | |
| Annual leave | - | - |
| Long service leave | - | - |
| Separation and redundancies | - | - |
| Other provisions | - | - |
| Subtotal employee provisions — office holders | - | - |

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

| | 2022 \$ | 2021 \$ |
|--------------------------------------|------------|------------|
| Employee provisions — staff: | | |
| Annual leave | 828,600 | 724,270 |
| Long service leave | 868,880 | 804,960 |
| Separation and redundancies | 158,407 | - |
| Other provisions | - | (657) |
| Subtotal employee provisions — staff | 1,855,887 | 1,528,573 |
| Total employee provisions | 1,855,887 | 1,528,573 |
| | | |
| Current | 1,802,617 | 1,484,293 |
| Non-current | 53,270 | 44,280 |
| Total employee provisions | 1,855,887 | 1,528,573 |

Amounts not expected to be settled within the next 12 months

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

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Employee benefits obligation expected to be settled after 12 months | 53,270 | 44,280 |
| | | |

| | 2022 \$ | 2021 \$ |
|---------------------------|------------|------------|
| Total employee provisions | 1,855,887 | 1,528,573 |
| Other provisions | - | - |
| Total provisions | 1,855,887 | 1,528,573 |

NOTE 14: OTHER LIABILITIES

| | 2022 \$ | 2021 \$ |
|--|------------|------------|
| Current | | |
| Contract liabilities – deferred membership income | 33,652 | 34,823 |
| Contract liabilities – deferred other income | 1,149,366 | 1,060,811 |
| Contract liabilities – Media Safety & Solidarity Fund | 86,609 | 68,698 |
| Total | 1,269,627 | 1,164,332 |

(a) Media Safety & Solidarity Fund

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

| | 2022 \$ | 2021 \$ |
|-------------------------------|------------|------------|
| Balance as at 1 July | 68,698 | 67,901 |
| Funds raised during the year | 159,926 | 1,797 |
| Payments made during the year | (142,015) | (1,000) |
| Balance as at 30 June | 86,609 | 68,698 |

These funds are invested in a separate bank account.

NOTE 15: CASH FLOW INFORMATION

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

| | 2022 \$ | 2021 \$ |
|---|------------|-------------|
| Net surplus for the year after income tax expense | 736,554 | 208,925 |
| Adjustments for | | |
| Depreciation and amortisation | 312,702 | 333,896 |
| Net losses from sale of assets | 157 | - |
| Recognition of right-of-use assets | - | (39,128) |
| Decrease in fair value of financial assets | 2,511 | (414) |
| Changes in assets and liabilities | | |
| Decrease in trade and other receivables and other assets | 346,826 | 864,051 |
| Increase/(decrease) in trade and other payables and other liabilities | 11,802,490 | (1,515,806) |
| Increase in provisions | 327,314 | 25,959 |
| Net cash provided by/(used in) operating activities | 13,528,554 | (122,517) |

There were no cash flows to or from other reporting units and/or controlled entities during the year to 30 June 2022 (2021: \$Nil).

NOTE 16: RESERVES

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

(b) Equity Foundation Reserve

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

(c) Symphony Orchestra Musicians' Association (SOMA) Reserve The SOMA Reserve has been set up to advance the interests of orchestral musicians.

(d) Campaign Reserve

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

(e) Fighting Fund Reserve

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

(f) Special Projects Reserve

The Special Projects Reserve was set up for contingencies, such as legal costs.

NOTE 17: CAPITAL AND LEASING COMMITMENTS

(a) Operating lease commitments – as lessee

The entity had no material unrecognised contractual commitments as at 30 June 2022 (2021: Nil). Right-of-use assets (Note 9) and corresponding lease liabilities (Note 11) have been recognised with respect to long-term/high-value leases. Remaining lease expenses during the year relate to short-term/low-value leases, which are recorded in the statement of profit or loss and other comprehensive income.

(b) Operating lease commitments – as lessor

Leases are for property rental in Sydney and Melbourne, a mix between a month-to-month basis and a fixed term, and provisions for fixed increases between 3% and 4%. Future minimum rentals receivable under non-cancellable operating leases as at 30 June 2022 are as follows:

| | 2022 \$ | 2021 \$ |
|--|------------|------------|
| Receivable — minimum lease payments | | |
| Within one year | 39,707 | 86,688 |
| After one year but not more than two years | - | 39,707 |
| After two years but not more than three years | - | - |
| After three years but not more than four years | - | - |
| After four years but not more than five years | - | - |
| After five years | - | - |
| Total operating lease commitments — as lessor | 39,707 | 126,395 |

(c) Capital expenditure commitments

There are no material unrecognised contractual capital expenditure commitments as at 30 June 2022 (2021: \$Nil).

NOTE 18: FINANCIAL RISK MANAGEMENT

| | Note | 2022 \$ | 2021 \$ | |
|--|--------------|------------|------------|--|
| Financial assets | | | | |
| Cash and cash equivalents: | | | | |
| Cash at bank and on hand | 5 | 14,558,225 | 7,844,126 | |
| Cash held in trust | 5 | 10,416,717 | 3,900,718 | |
| Term deposits (MEAA) | 5 | 598,917 | 598,917 | |
| Term deposits (Equity Trust) | 5 | 3,300,000 | 3,300,000 | |
| Term deposit (Walkley Foundation) | 5 | 306,140 | 304,611 | |
| Financial assets at amortised cost: | | | | |
| Trade and other receivables | 6 | 494,468 | 633,500 | |
| Financial assets at fair value through pro | ofit or loss | : | | |
| Financial assets – listed shares | 8 | 21,241 | 23,752 | |
| Total financial assets | | 29,695,708 | 16,605,624 | |
| Financial liabilities at amortised cost: | | | | |
| Trade and other payables | 11 | 19,408,520 | 7,603,244 | |
| Lease liabilities | 11 | 79,030 | 140,595 | |
| Borrowings | 12 | 645,984 | 726,100 | |
| Total financial liabilities | | 20,133,534 | 8,469,939 | |

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

MEAA's financial instruments consist of cash and cash equivalents, trade and other receivables, financial assets at fair value through profit or loss, trade and other payables, and borrowings.

MEAA does not have any derivative financial instruments at 30 June 2022.

i) Market risk

MEAA is exposed to equity securities price risk. This arises from investments held by MEAA and classified on the statement of financial position as financial assets at fair value through profit or loss.

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

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

The value of financial assets at fair value through profit or loss held at 30 June 2022 totals \$21,241 (2021: \$23,752) – refer to note 8.

ii) Credit risk

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

The value of trade and other receivables at 30 June 2022 totals \$494,468 (2021: \$633,500), refer to note 6. The value of cash and cash equivalents at 30 June 2022 totals \$29,179,999 (2021: \$15,948,372), refer to note 5.

iii) Foreign currency risk

MEAA is exposed to foreign currency risk arising from cash or cash equivalents held in foreign currency. The value of the foreign currency balances held at 30 June 2022 totals \$854,513 (2021: \$29,392). To manage the foreign exchange risk, the Group tries to minimise holding excess amounts of foreign currency.

Sensitivity analysis to foreign currency rates

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

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Change in surplus: | | |
| Strengthening/weakening in Australian Dollar by 5% | 40,691 | 1,400 |
| Change in equity: | | |
| Strengthening/weakening in Australian Dollar by 5% | 40,691 | 1,400 |

iv) Interest rate risk

MEAA is exposed to interest rate risk. This arises from cash and deposits held with financial institutions. The value of cash and cash equivalents at 30 June 2022 totals \$29,179,999 (2021: \$15,948,372), of which \$4,205,057 is held in term deposits (2021: \$4,203,528). Finally, MEAA also has bank borrowings of \$645,984 (2021: \$726,100).

Sensitivity analysis to interest rates

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

| | 2022 \$ | 2021 \$ |
|--|------------|------------|
| Change in surplus: | | |
| Strengthening/weakening in interest rate by 5% | 673 | 61 |
| Change in equity: | | |
| Strengthening/weakening in interest rate by 5% | 673 | 61 |

v) Liquidity risk

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

MEAA manages liquidity risk by maintaining adequate cash reserves and available borrowing facilities by continuously monitoring actual and forecast cash flows and matching the maturity profiles of financial assets and liabilities. The following financing facilities were available to the group at the end of the reporting period:

| Bank loans | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Total facilities: | | |
| Used at the end of the reporting period | 645,984 | 726,100 |
| Unused at the end of the reporting period | - | - |
| | 645,984 | 726,100 |

The bank loan is a fixed term loan for 13 years at a variable interest rate.

Remaining contractual maturities

As at 30 June 2022, MEAA's only long-term financial asset is a \$100,410 loan receivable; while its only long-term financial liability is the \$10,249 non-current portion of lease liability. All other remaining contractual maturities for its financial instrument assets and liabilities are classified as one year or less.

NOTE 19: FAIR VALUE MEASUREMENT

Fair value hierarchy

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

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

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

Level 3: Unobservable inputs for the asset or liability.

| | Level 1 \$ | Level 2 \$ | Level 3 \$ | Total \$ |
|---------------------|---------------|---------------|---------------|-------------|
| Consolidated - 2022 | | | | |
| Assets | | | | |
| Ordinary shares | 21,241 | - | - | 21,241 |
| Total assets | 21,241 | - | - | 21,241 |
| Consolidated - 2021 | | | | |
| Assets | | | | |
| Ordinary shares | 23,752 | - | - | 23,752 |
| Total assets | 23,752 | - | - | 23,752 |

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

There were no transfers between levels during the financial year.

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

NOTE 20: SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

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

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

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

NOTE 21: MONIES HELD IN TRUST

At year end, MEAA was holding in Equity Trust an amount of \$13,716,717 (2021: \$7,200,718). This amount and the corresponding liability are reflected in the Statement of Financial Position of MEAA. The monies received on behalf of the performers are held in trust prior to the quarterly distribution.

Residuals

The Equity Trust is responsible for distributing residual fees (residuals), which are fees paid by distributors to the performers

concerned. They are sometimes referred to as "royalties", "repeats" or "second usage fees". These fees are negotiated by MEAA and paid to qualifying performers who work on film or TV productions, after the initial use or exploitation of these productions.

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

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

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

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

Superannuation contributions

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

| | | 2022 \$ | No of Performers | 2021 \$ | No of Performers |
|--|---|--------------|---------------------|--------------|---------------------|
| Total owed to cast members at 1 July | | 7,146,859 | | 7,643,244 | |
| Monies received | l in the year | | | | |
| Residuals, claims and super received | | 17,870,563 | 7,091 | 11,160,833 | 6,692 |
| Monies paid in t | he year | | | | |
| Residuals, claims and super paid to performers | | (10,055,618) | 3,406 | (10,503,968) | 3,485 |
| Payments made on behalf of performers to MEAA: | Residual Fees deducted from residuals on behalf of members of which \$403,056 was paid including GST of 36,641 to the MEAA as Member Income (2021: \$426,799 which includes GST of \$38,800) | (403,094) | | (428,252) | |
| | Outstanding union subscriptions deducted from residuals on behalf of members and paid to MEAA as member income (current) | (149,051) | | (174,522) | |
| | Outstanding union subscriptions deducted from residuals on behalf of members and paid to MEAA as member income (non-current) | (494) | | (2,412) | |
| | Administration fees deducted from residuals on behalf of non-members of which \$407,930 including GST of \$37,084 was paid to the MEAA Equity Trust (2021: \$392,057 including GST of \$35,641) | (408,029) | | (392,902) | |
| | Interest Members Equity — term deposit not paid | (2,690) | | (3,842) | |
| Amounts paid to MEAA Equity Trust: | Interest Members Equity June paid | 3,842 | | 12,680 | |
| | Portion of amounts not able to be distributed within six years transferred to MEAA Equity Foundation for the interests of performers (\$194,000 for 2021/2022 & \$106,000 prepaid) | (300,000) | | (164,000) | |
| Total owed to cast members at 30 June | | 13,702,287 | | 7,146,859 | |
| The total owed to cast members at 30 June includes distributable amounts that are over six years old | | 2,446,137 | | 2,437,289 | |
| Interest receive | d on recovered monies | | | | |
| Interest received on Equity Trust bank accounts, of which \$41,226 (2021: \$66,999) was transferred to the MEAA Equity Trust | | 41,683 | | 66,737 | |
| Costs of administration (these have been accounted for in MEAA operations) | | - | | - | |

NOTE 22: WALKLEY FOUNDATION

On 15 July 2013 the Walkley Foundation was incorporated as a notfor-profit company limited by guarantee. The Walkley Foundation is managed by the Walkley Trustees, which consists of the Chair of the Walkley Advisory Board, President of the Media section of MEAA, two Vice-Presidents of the Media Section of MEAA and up to two further directors.

The directors are MEAA Media President Karen Percy, Adele Ferguson, Michael Brissenden, Erin Delahunty, Victoria Laurie, Leigh Tonkin and the board observer is Sharina Simnett.

Assets, liabilities and reserves of the Walkley Foundation are:

| | 2022 \$ | 2021 \$ | |
|---|------------|------------|--|
| Current assets | | | |
| Cash and cash equivalents | 9,450,983 | 3,093,531 | |
| Trade and other receivables | 135,591 | 387,252 | |
| Term deposits | 306,140 | 304,611 | |
| Prepayments | 1,647 | 1,644 | |
| Total current assets | 9,894,361 | 3,787,038 | |
| | | | |
| Non-current assets | | | |
| Property, plant and equipment | 22,190 | 12,483 | |
| Total non-current assets | 22,190 | 12,483 | |
| Total assets | 9,916,551 | 3,799,521 | |
| | | | |
| Current liabilities | | | |
| Trade and other payables | 5,593,985 | 281,981 | |
| Contract liabilities - deferred revenue | 920,502 | 883,107 | |
| Provisions | 125,780 | 230,790 | |
| Total current liabilities | 6,640,267 | 1,395,878 | |
| | | | |
| Non-current liabilities | | | |
| Provisions | 510 | 1,630 | |
| Total non-current liabilities | 510 | 1,630 | |
| Total liabilities | 6,640,777 | 1,397,508 | |
| | | | |
| Net assets | 3,275,774 | 2,402,013 | |
| | | | |
| Equity | | | |
| Retained surplus | 3,275,774 | 2,402,013 | |
| Total equity | 3,275,774 | 2,402,013 | |

The result for the year to 30 June 2022 in respect of the Walkley Foundation was a surplus of \$873,776 (2021: \$404,365).

Foundation key management personnel compensation As the Walkley Foundation has been set up as a separate entity and a subsidiary, the Walkley Foundation is a related party and all intercompany transactions have been eliminated upon consolidation.

The remuneration of the Walkley Foundation Chief Executive Officer has been disclosed below.

| Company Secretary + CEO | 2022 \$ | 2021 \$ | |
|-------------------------|------------|------------|--|
| Salary | 274,993 | 193,711 | |
| Superannuation | 20,103 | 19,247 | |
| Termination benefits | - | - | |
| Total | 295,096 | 212,958 | |

* Included in the 2022 balances are amounts paid to the former CEO in respect of employment costs, for part of the year, and the settlement of leave entitlements due upon termination of employment.

NOTE 23: EVENTS AFTER THE REPORTING DATE

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

The financial statements were authorised for issue on 14 November 2022 by the MEAA Board.

NOTE 24: RELATED PARTY TRANSACTIONS

In accordance with AASB 124 there are no other related party transactions as at 30 June 2022 (2021: \$Nil).

NOTE 25: CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There are no contingent liabilities or contingent assets as at 30 June 2022 (2021: \$Nil).

NOTE 26: REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

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

NOTE 27: BUSINESS COMBINATIONS

No assets or liabilities were acquired due to amalgamation or restructure during the year (2021: \$Nil) or as part of a business combination (2021: \$Nil).

NOTE 28: PAYMENTS TO FORMER RELATED PARTIES

MEAA did not make a payment to a former related party of MEAA during the year ended 30 June 2022 (2021: \$Nil).

NOTE 29: ADMINISTRATION OF FINANCIAL AFFAIRS BY A THIRD PARTY

MEAA did not have another entity administer the financial affairs of MEAA for the year ended 30 June 2022 (2021: None).



SDJ Audit Pty Ltd t/a SDJA ABN: 11 624 245 334

PO Box 324 West Pennant Hills NSW 2125

M: 0428 074 081 E: simon@sdja.com.au W: www.sdja.com.au

Media, Entertainment & Arts Alliance Independent Audit Report to the Members of Media, Entertainment & Arts Alliance

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

For the Financial Year Ended 30 June 2022

Opinion

We have audited the financial report of Media, Entertainment & Arts Alliance (the Reporting Unit) and its controlled entities (the Group), which comprises the consolidated statement of financial position as at 30 June 2022, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year ended 30 June 2022, notes to the financial statements, including a summary of significant accounting policies; the Committee of Management Statement and the subsection 255(2A) report.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Media, Entertainment & Arts Alliance and its controlled entities as at 30 June 2022, and its financial performance and its cash flows for the year ended on that date in accordance with:

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

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

Basis for Opinion

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

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

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

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

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the

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financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Committee of Management for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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Specialists Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern. Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Reporting Unit audit. We remain solely responsible for our audit opinion. We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We declare that we are an audit firm where at least one member is a registered auditor and are an auditor registered under the RO Act. Registration number (as registered by the RO Commissioner under the RO Act): AA2017/28.

SDJA

Simon Joyce Director 14 November 2022 Sydney, New South Wales

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SDJ Audit Pty Ltd t/a SDJA ABN: 11 624 245 334

PO Box 324 West Pennant Hills NSW 2125

M: 0428 074 081 E: simon@sdja.com.au W: www.sdja.com.au



s.268 Fair Work (Registered Organisations) Act 2009

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

Certificate for the period ended 30 June 2022

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

- that the documents lodged herewith are copies of the full report for the Media, Entertainment & Arts Alliance and controlled entities for the year ended 30 June 2022 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the MEAA on 14 November 2022; and
- that the full report was presented to a meeting of the MEAA Board on 22 November 2022 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009.*

Swere

Federal President: Simon Collins

Dated 22 November 2022

WHERE TO FIND US

FEDERAL OFFICE/NSW BRANCH 245 Chalmers Street REDFERN NSW 2016 | P.O. BOX 723 STRAWBERRY HILLS NSW 2012

> VICTORIA & TASMANIA BRANCH Level 3, ACTU Building, 365 Queen Street MELBOURNE VIC 3000

QUEENSLAND BRANCH Level 3, TLC Building, 16 Peel Street SOUTH BRISBANE QLD 4101 | Imports: (07) 3846 0153

> SOUTH AUSTRALIA & NORTHERN TERRITORY BRANCH 241 Pirie Street ADELAIDE SA 5000

WESTERN AUSTRALIA BRANCH Suite 1, 12-14 Thelma Street WEST PERTH WA 6005



meaa.org | members@meaa.org | p 1300 656 513 (toll-free) | f 1300 730 543