## Adelaide University Union

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2020

Annual

Report

Adelaide University Union is constituted pursuant to the University of Adelaide Act.

ABN: 19 572 381 388

The principal place of business is:

Level 4 Union House University of Adelaide, Victoria drive, Adelaide SA 5005

The Union's principal activity during the financial year was the provision of student services. No significant change in the nature of those activities has occurred during that period.

No matters or circumstances have arisen since the end of the financial year, other than those mentioned in the attached financial statements, which significantly affected or may significantly affect the operations of the Union, the results of those operations, or the state of affairs of the Union in future financial years. The Union will continue to provide student services with attention to the effective allocation of scarce resources.

Since the end of the financial year, no member of the Board, or a firm of which the Board member is a member, or a body corporate in which the Board member or administrator has a substantial financial interest, has received or become entitled to receive a benefit, either directly or indirectly, from the union as a result of a contract between the Board member, firm or body corporate and the Union, as except as disclosed in notes to the financial statements.

The Union and the University of Adelaide entered into a two-year funding agreement commencing on 1st January 2019. Under the agreement, the University of Adelaide provides the funding to the Union to enable it to continue to provide specified services to students. The funding is based on a fixed percentage allocation of SSAF.

The financial report was authorised for issue by the Board of Directors on July 2021. The Adelaide University Union has the power to amend and reissue the final report.

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#### Introduction

2020 was a year to be noted in history. Unprecedented challenges were faced by organisations all around the world, including the Adelaide University Union (AUU). While the AUU strived to adapt and learn from the new normal, there was no doubt that COVID-19 affected our ability to deliver services and events.

As an organisation dedicated to providing vibrant campus culture, when the campus is no longer accessible and students are scattered at home, interstate and even overseas, there is a need to find alternatives in a timely fashion. Therefore, I am immensely proud to see the resilience shown by the amazing AUU staff. They have tirelessly worked every day, from home or the office, testing new methods of delivering events, connecting with students virtually, and most importantly doing what we do best – supporting students and making sure they enjoy their journey through the University.

Alongside our effort to provide services, the AUU also continued to actively look after students and extended our help wherever possible. In 2020, the AUU donated \$750,000 to the University's Student Support Package (SSP). Nearly 4,500 students directly benefited from the package, which also included food, support, accommodation support and IT support. Our student representatives also played a vital part in communicating concerns, issues and improvements from the general student body to the University management. These driven individuals brought various positive changes for students.

Our expert Education Welfare Officers in Student Care also cared for students during this uncertain time. Not only did they collaborate with the support services by the University on the support packages and other grants, they have also moved swiftly to online delivery for students under stress during the lockdown.

Altogether, 2020 trained the AUU to support students through thick and thin. This report documents these achievements across the AUU in 2020. I am confident that the AUU will continue to build a positive partnership with the University, and contribute more to the vibrant campus culture.

Angela Qin

President and Chair Adelaide University Union

# Executive Officer's Report

There is no doubt that 2020 was a tough year for everyone, the AUU included. Whilst we learned a lot as an organisation, and managed to enhance the way in which we engage with our student base in many diverse ways, our capacity to deliver was significantly hindered by the impact of COVID-19.

Financially it was a particularly tough year. Typically the AUU would annually generate approximately \$700k independently – COVID-19 impacts meant that all external revenue streams (advertising, sponsorship, vending, commercial merchandise sales) plummeted on an annual basis.

A highlight of the year was an AUU donation of \$750k to the Student Support Package (SSP).

Membership fell by 27% for the year, the first time in over a decade that it has fallen.

The Clubs community was extraordinarily robust given the circumstances, with well over 150 Clubs registered and active both on campus and online. The location of the "temporary" Clubs lounge remains problematic given its remote location and poor facilities.

The AUU introduced a fantastic initiative during the COVID-19 lockdown, UofA Home Edition, enabling a fantastic level of engagement online during the worst of the pandemic.

During 2020 the AUU delivered 96 events – 45 of these were in person across five campuses, 51 were online, which was unprecedented. Despite the circumstances of the pandemic, the AUU volunteering space saw a 59% increase in volunteering hours during 2020.

The annual AUU election process was held "online" for the first time in its 126-year history – this was an outstanding success, with a higher voter turnout than ever before and a much more sustainable election model.

Our Student Care Team had an enormous year – as well as devoting significant time to the SSP, academic integrity issues were at an all-time high due to the advent of online exams. We supplemented the Student Care Service with a "financial counselling" service during 2020, a very popular addition for students.

Frustratingly the AUU staff remain in dilapidated and remote offices that do not assist in our capacity to engage with and enhance the experience of students.

Thanks to the AUU Board and dedicated AUU staff for continuing to strive for relevance, and achieving it despite a combination of hurdles throughout the year.

Gary Sutherland Executive Officer

#### Clubs

Clubs spent 2020 within the Marketing and Communications portfolio and benefitted from this close working relationship, especially as communication and messaging became even more important through COVID-19.

Events were heavily impacted by COVID-19 restrictions and the lack of students on campus for most of the year. Club members worked hard to transition existing in-person catch-ups and also some ad hoc and larger-scale events to run online. Conditions were challenging for certain Clubs (Nerf Club, The Swing Dancing Club, The Society for Creative Anachronism), but as soon as restrictions started to lift they quickly got back into the 'swing' of things.

With a new website launched, changes were required to the way Clubs submit grants and complete their yearly re-registration. Pleasingly, most Clubs were able to adapt throughout the year and started to make use of the online submission forms with little difficulty.

The Clubs Committee continued to hold responsibility for approvals of Clubs grants, registrations/re-registrations and new Club Expression of Interests.

Clubs grant expenditure was slightly down in 2020, due to the fact that in-person and oncampus events could not take place for most of the year. The Clubs Committee passed a new set of grant guidelines which amalgamated previous funding with new parameters for online grants. This funding allowed Clubs to hold quiz nights online and purchase new platforms for advertising social communications.

The Clubs lounge was temporarily moved to the remote Hartley Building in early 2020. While it is great that we still have a space on campus, and it is used by our Clubs that need a space for activities, we are looking forward to moving back into a more vibrant and central location in the future.

A Clubs Survey was conducted in 2020. The survey focused on event engagement, specifically at O'Week, and also delved into Club responses through COVID-19 and measures that were taken to move regular catch-ups and activities online.

The 2020 Clubs Committee consisted of:

- Angela (Chuyue) Qin (Committee Chair, Adelaide University Union Board)
- Stella Woo (President, Adelaide University Union)
- Taylor Fernandez
- Jan Noya

Thank you to the Committee for their time and consideration of Clubs matters throughout the year.



Above: Adelaide Fashion Collective stall at O'Week 2020



Above: Clubsland in Hub Central

Right: Clubsland information stall



### Student Care

Student Care has a distinctive place in the life of the University of Adelaide, specifically in the delivery of a comprehensive and unique suite of independent student advocacy and welfare services. These services are confidential and free and available to all enrolled students across all campuses.

#### Service delivery

With the distinctive challenges of COVID-19, it was necessary to introduce an entirely virtual mode of service delivery for the majority of Semester 1. This occurred simultaneously with the University transitioning fully to online teaching and learning. On return to campus in Semester 2, Student Care offered a blended service model to accommodate student preferences, be this with Zoom, phone or face-to-face appointments.

#### Advocacy and student support

2020 was a year of two halves. It commenced with the usual demand for support around matters of academic progress and academic advocacy. Student Care's service quickly pivoted in March with the majority of work needing to focus on the assessment and delivery of IT and food support components of the Student Support Packages (SSP). This continued into the commencement of Semester 2, with ongoing need and demand for support recurring throughout the entire year.

The second half of 2020 was directed at supporting students in academic integrity related matters. The need for information, support and advocacy around academic integrity issues was exceptionally high and corresponded with the transition to open book, online and non-invigilated examinations.

Supporting students experiencing financial hardship as a result of COVID-19 was also a prominent feature of work in Semester 2.

Below: Student Care information stall at O'Week 2020



#### Key service data:

- 9,513 one-on-one student contacts in 2020
- 13,387 separate student concerns were addressed. More than 10,670 student concerns related to the provision of support be this of an advocacy, welfare/wellbeing, or financial matter.
- 11% of contacts related to student grievances
- Nearly 15% of contacts related to a financial concern (loans, grants, Centrelink, scholarships, debt management)
- 1,480 contacts (11% of our total contacts) related to Academic Integrity
- 140 students accessed advice from our visiting services e.g. Legal Service/Tax Help
- Interviewed, assessed and made recommendations on almost 200 grant applications
- Nearly 30% of students accessing Student Care support in 2020 were international students
- Despite a COVID-19 impacted service, nearly 7,000 breakfasts were provided to students through Breakfast Club
- One in three students who contacted Student Care were international students.

In addition, to support the delivery of Student Support Packages, Student Care was directly involved in the assessment and approval of over:

- 3,000 food support requests
- 3,000 IT support requests
- 800 accommodation support requests

#### **Outreach activities**

A sample of Student Care's outreach activities throughout 2020 included:

- O'Week events
- Presenting at International Student Support (ISS)
   Student Engagement webinars
- Waite 'Brunchfast' and Breakfast Club at Roseworthy
- Hosting a Think Tank session with AUU Student Experience Directors around academic integrity issues
- Pre-enrolment English Program (PEP) orientation

#### Service partnerships

Student Care continued partnerships with the Central Community Legal Service and the Australian Tax Office's Tax Help program to respectively provide free legal advice to students in academic term and assistance to students in preparing their tax returns. In Semester 2, Student Care also commenced a new Budget Support Service in collaboration with Uniting Communities SA.

#### Student feedback

"I have received an email notification for payment of the .... Grant. I want to let you know that I really appreciate your time, support, groceries, food vouchers, and organising this grant for me. Thank you so much."

Postgraduate student, 30th October 2020

"I wanted to contact you once again and extend my thanks for your help during my university studies. I hope you know how big of an impact you had towards the completion of my degree and venture into the professional career of my choice. I'll be forever grateful for your kindness and support."

Graduate, 20th March 2020

#### **New initiatives**

- Trial of Roseworthy dedicated days for student and Education Welfare Officer (EWO) appointments
- Collaborating to develop a new Student Emergency Fund for 2021 (in conjunction with Student Life and External Relations)
- Introduction of student webinars to complement one-on-one appointments and address increased student demand

"Please find attached show cause outcome. Spoiler it a positive outcome Thanks so much for your assistance over the years, you have helped me more ways than you can know, and not just with academics!"

Undergraduate student, 13th February 2020

"Cheers ... as always for your wonderful support of our students. I know you and the team usually deal with students in distress – this can't be easy and it is greatly appreciated by all in our team".

Student Services Officer, 10th September 2020

### Union Offices

#### **North Terrace**

The Union office assists student needs on campus, offering the services of binding and laminating machines, referrals for various campus services, selling lockers and memberships, offering brochures and student magazines and acting as a focal point for the Union to interact with students.

In 2020 the wide range of "officially branded" merchandise products including clothing, gifts and memorabilia were transferred to a dedicated merchandise store located in Hub Central called The Store.

#### Waite

The Union offers a student space in the Hub at the Waite Campus which includes a breakaway space with comfortable chairs and board games, a pool, and table tennis tables. Several events were held at Waite throughout 2020 to engage the student community, however COVID-19 did have an impact on the number of events offered.

#### Roseworthy

In February 2020 the Union introduced a casual Student Ambassador role to assist with AUU operations on campus. Unfortunately due to COVID-19, the filling of these roles was delayed. Later in 2020, the AUU appointed two full-time students that reside on campus to represent the AUU to the Roseworthy student community.

All merchandise sales were moved to the online web store, with The Store at Hub Central being the location to physically purchase all branded merchandise. A vending machine was introduced into the student hub space which provided all of the sundry items previously sold from the Union Office space. Events on campus were held in line with COVID-19 restrictions.



Above: Membership Stall at O'Week 2020

# Student Representation

The Student Representative Council (SRC) is the peak representative body for students at the University of Adelaide, providing a democratic and transparent forum for which students' interests and affairs can be governed effectively.

In 2020, the primary role of the SRC was to advocate for students affected during the COVID-19 pandemic, and the SRC participated in the University's weekly Incident Management Task Force (COVID Taskforce).

SRC representatives successfully campaigned for the introduction of Pass Non-Graded (PNG) and Withdraw Not Fails (WNF) for students, as well as the introduction of the Student Support Package (SSP), which provided financial assistance throughout the crisis. Additionally, the SRC successfully advocated for 60 day scholarship extensions for Higher Degree Research students and free international student visa extensions.

The SRC delivered most of its events in an online capacity, including the George Duncan Memorial, Stress Less, and public student forums. With the return to campus, the SRC hosted Multicultural Week, which facilitated over 20 events with 11 cultural clubs within the University community to celebrate diversity.

Working from home, the SRC made submissions to the University, State and Federal Government on behalf of students at the University of Adelaide, these included: various financial support schemes for international students during the pandemic and tackling racism at University and the broader community. The SRC further participated in a range of University committees, including Academic Board and its sub-committees.

The SRC resolved to split the Postgraduate Student Officer into two roles, for postgraduate coursework, and research, to provide more tailored support for the University's postgraduate students.

Elections were held for AUU Board and SRC roles in early September. The SRC resolved to affiliate to the Council of Postgraduate Associations and the Council of International Students Australia. Student representatives participated in these organisations' mid-year conferences and Annual General Meeting, in an online capacity, on behalf of the students at the University of Adelaide.

### Student Employment

2020 saw the rebranding of the "Employment Service" to "Student Employment". Despite the difficulties that 2020 brought, Student Employment continued to provide a valuable service to students.

There was a positive start to the year participating in O'Week activities, including presenting to new international students and enjoying high engagement with students at the O'Week stall. Students booked appointments for assistance in finding work, there was a steady flow of jobs advertised, and Student Employment provided a shortlisting service for some highly sought-after roles

The landscape soon changed due to COVID-19 and Student Employment adapted by moving appointments to email, phone, and Zoom meetings. A newsletter was developed, which included a helpful sample list of suitable available roles, and sent out regularly. The AUU was able to continue to provide students with some limited training sessions, including first aid training. The service also presented a series of informational webinars, which included topics on how to find work and workplace rights in the pandemic climate. Student Employment took part in an online information session hosted by International Student Support (ISS) for international students entitled "Finding Work in the Current Environment". These online sessions were well received by students.

The latter part of the year saw students return to campus and keen to find work, along with more employment opportunities opening up. Student Employment was able to offer more training sessions to students who were grateful to upskill and get ahead of the competitive job market.



#### Key service data:

- Over 20 courses were provided to students with over 200 places taken up in courses including responsible service of alcohol, first aid, barista training, forklift training, and chemical handling.
- Approximately 110 jobs were advertised on the AUU Jobs Board, with over 300 vacancies.
- Over 150 one-to-one appointments were booked with Student Employment to assist with resume, cover letter, and interview skills, as well as general advice and referrals to seek further assistance. The majority of appointments were for international students.

Above: Student Employment stall at O'Week 2020

### Marketing

2020 presented many challenges as a result of COVID-19 disruptions and required a rapid and comprehensive pivot from some long-standing marketing and communications systems and structures. Whilst challenging, this disruption led to significant innovation and growth, particularly in the online communications and engagement space. These changes are likely to have ongoing and long-term benefits for the AUU and students.

The shift to remote learning early in Semester 1 meant there was a rapid need to develop online service and support delivery across the AUU. These changes required significant communications and promotional support to ensure students continued to receive and access everything that was available to them.

The Marketing and Communications team took a leadership role in helping both the AUU and the University in adapting to these changes and ensuring the needs of students were being accurately represented. Important initiatives and achievements throughout the year included:

- Conducting an all-student survey immediately after the University announced that learning would move online
- Reporting and sharing survey results to help inform University decision making and identify student needs
- Participating in the University's COVID-19 response committees to advocate for students and ensure effective collaboration with the University
- Providing simple and accurate information and updates to students through AUU managed communication channels to help students that were often overwhelmed by the volume of University announcements
- Developing an online learning and wellbeing support program with an emphasis on generating student produced content and empowering clubs and other 'micro' student communities to support their peers
- Supporting AUU services in their transition to online delivery and ensuring that these services continue to be effectively promoted to students at a time when they need them most.

There was much to be proud of in the work that was done, and in many respects the AUU was ahead of the curve in terms of planning and delivery of its online engagement strategy. This helped maintain the relevance and importance

of the AUU at a time when many students were questioning the value they received from Student Services and Amenities Fee (SSAF) funded bodies and University services.

#### Membership

Membership numbers decreased in 2020, with total membership sitting at 4,071 at years end. This represented an overall decline of 6.63% from the 2019 figure of 4,360 members. When multi-year carryover memberships are excluded from these figures the real decline was more severe with 27% fewer memberships sold in 2020 than in 2019. Enrolment losses, and the shift to remote study were primary drivers for this decrease, and it is hoped that 2021 will see a return to a more stable student experience and a return to membership growth.



Above: Membership sales stall at O'Week 2020

Right: Support for students in China activity at O'Week 2020

Bottom: 2020 student diary

#### Communications

Demand for accurate, timely, and engaging content reached unprecedented levels in 2020, with the AUU playing a key role in supporting students throughout a very challenging year. Social media and e-communications content saw rapid growth after the shift to online learning, this led to a proliferation of online content being broadcast from across the University community and a rise in competing interests. It became apparent that a strategic approach would be essential to ensure the AUU met its objectives and remained relevant in such a disruptive environment.

This strategic focus led to the development of the UofA Home Edition, a Facebook community hub where students could find and engage with high value content from the AUU and broader University community. Students could access essential information, study support, learn skills, try new activities, share ideas and remain connected with their student community. More than 2500 students joined the group and it quickly became a pivotal community engagement and communication tool for the AUU and University throughout the year. Content was student driven, with online delivery of cooking classes, yoga, salsa dancing, club activities, and online events and competitions offered by the AUU. The development of this online community provided the basis for much of the success of the AUU's service and support delivery throughout 2020.





### **Events and Volunteering**

#### O'Week

#### North Terrace

Due to Royal Croquet Club's (RCC) presence on campus again for 2020 Fringe, several significant changes were implemented to the structure and delivery of the orientation period for 2020. Predominant changes included:

- · Reduced size of O'Week event footprint
- Shifted O'Week entertainment precinct to the Goodman Lawns and Elder Courtyard
- · Presented Clubs stalls in Hub Central
- Introduced "Goodies Bar" operations across International Orientation, O'Week and Week 1
- Changed location for extended orientation events in O'Week and Week 1 to Goodies Bar

While there were many challenges, some positive outcomes also presented throughout 2020's O'Week execution. Along with closer collaboration with the University's O'Week operations team, the main Goodman Lawns event site – positioned at the forefront of the University – meant there was a much larger rate of incidental foot traffic as the community entered the campus.

Reaching a combined total of almost 15,000 attendees, the AUU's diverse O'Week program of events included:

- O'Ball Skullduggery a return of the historic O'Ball live music event in a joint collaboration with the Adelaide Medical Student's Society (AMSS)
- International Student BBQ
- Clubsland
- Ice Cream Social (O-Pass exclusive)
- Mature Aged Students Welcome
- Community & Volunteering Day
- Postgraduate Students Welcome
- Lazy Breakfast
- Movie Night (O-Pass exclusive)
- The Do-Over
- Tropicana Party (O-Pass exclusive)
- Members Lunch #1

#### Waite

The Union joined the existing orientation event held by the school of Agriculture Food and Wine as was undertaken in 2019.

#### Roseworthy

O'Night was delivered again at Roseworthy in the twilight timeframe from 4-6pm on the Corridor Block Lawns in the second week of Semester 1. Both Clubs and commercial stallholders increased in 2020 and approximately 320 students came through the event – about a 15% increase on attendance from 2019.



Above: Main stage entertainment at O'Week 2020

Right: Cards for Community activity

#### **Events**

2020 was an extremely challenging year for event delivery as a direct result of COVID-19. Plans post-O'Week were disregarded as the Events team reacted to restrictions and shifted plans to focus engagement entirely in an online space for Semester 1. Once students were able to return to campus for Semester 2, in-person events and activities picked up again with the return of a cautious and scaled back program of events and activities deemed COVID-safe. Engagement with students for Semester 2 in both an online and in-person delivery mode was challenging as student behaviour on campus was unpredictable and students could continue to study in an online format if they chose.

Overall, 2020 saw the delivery of 96 individual events and activities, 45 of these were in-person event offerings and the remaining 51 events were online. Online events engaged approximately 4,500 students, with in-person event attendance reaching 21,743 students. Key initiatives that resulted in extremely high engagement included:

- Housebound Heroes an online app providing students with activities to keep occupied and stay connected as a community over the break
- UniVision an online talent show that recorded 1.900 votes
- Native Food Market an outdoor event in partnership with Wirtlu Yarlu
- Club Presidents Dinner and Awards an event recognising the Clubs community

Club community focused events such as the Meet and Greet event series, Presidents Welcome Drinks and Presidents Dinner and Awards Night saw an increase in engagement.



#### Volunteering

Through the first half of the year, select programs were transitioned to online and remote activities, and a Facebook group was established to keep the AUU connected with the volunteer community.

Primary online and remote activities were: "Cards for Community", an initiative in partnership with Southern Cross Care aged care facilities for AUU volunteers to create cards of cheer for residents; promotion of the platform "Zooniverse" which provided online volunteer opportunities with research projects; and "United Nations Online" which sought to pair volunteers with longer on-going projects from around the world.

Once restrictions started to ease in July, physical face-to-face volunteering returned in line with AUU event delivery. Given the scale of AUU events from July to September was reduced, volunteer administration sought to partner with external community groups to generate more volunteer opportunities in the broader community through the AUU's Change Makers program. The AUU continues to be the only group in the volunteer campus community providing unique external community partnerships which are in high demand for students on campus.

Despite the challenging year, there was a 58.5% increase in volunteer activity from 2019 to 2020 across a pool of 197 volunteers.

### Student Media

The Union publishes the student-run magazine, On Dit, and Student Radio which is the longestrunning Student Radio program in Australia.

#### On Dit

The 2020 elected On Dit editors were Nicholas Birchall, Felix Eldridge, Taylor Fernandez, and Larisa Forgac.

The COVID-19 pandemic created significant challenges for the team throughout Semester 1. As students transitioned to a mainly online learning environment, the number of students on campus dramatically decreased. The editors compensated for this by increasing the online presence of the magazine. On Dit's online content greatly surpassed the average readership of articles, particularly on relevant campus-related topics.

A total of ten hardcopy editions were published along with a number of online articles and significant social media reporting of elections and student representative meetings.

There were three special editions of On Dit. Elle Dit, the women's edition, was edited by Taylor Fernandez and Larisa Forgac with Michelle Roylance and Sarah McLean joining them as guest editors. Queer Dit, the LGBTI edition, was edited by Nicholas Birchall and guest edited by Connor Watson, Emily Woodcock, and Kansas Bird. Finally, Hearsay, the creative writing and literature edition, was primarily edited by Taylor Fernandez with the support of a group of subeditors.

In addition to these special editions, On Dit also loosely themed two other editions. Edition 7 was primarily about elections given that it was to be published shortly before student elections. This edition was primarily edited by Felix Eldridge with the support of the other elected editors. Edition 8 had a focus on clubs and multiculturalism.

All of the edition designs were put together by Larisa Forgac, who also sourced artwork and illustrations for the magazine.

On Dit covered a significant range of issues, including: the resignation of the Vice-Chancellor and Chancellor; the AUU's rejection of affiliate status for the Women's Collective; the transition to online study in the wake of the COVID-19 pandemic; the presence of the RCC on campus; and the various major student political events on campus.

In addition, On Dit attended almost all AUU Board and SRC meetings, providing extensive live coverage of these meetings as well as of important elections for the AUU, Student Media, and Clubs Committee.

On Dit went to great lengths to ensure that under-represented groups were represented within the magazine. A column apiece was reserved for international and rural student contributions, and the Clubs Spotlight regular feature highlighted the best of the University of Adelaide's clubs and their contribution to campus culture.



Above: On Dit stall at O'Week 2020

#### Student Radio

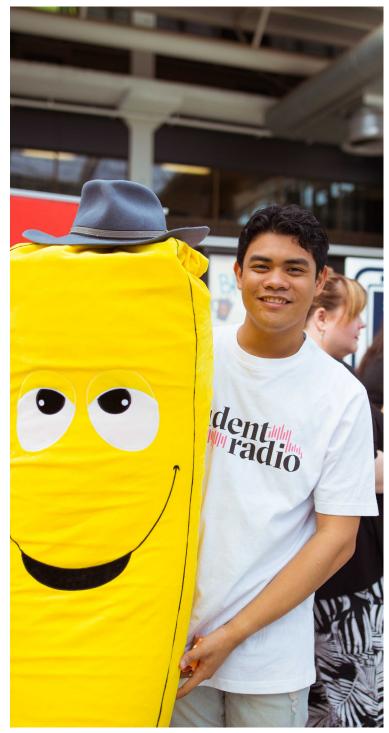
After the transition from Radio Adelaide to becoming an independent entity in 2019, it was a challenging and exciting year for Student Radio. Much of the transitional work was completed by the 2019 team, and it was therefore expected to be a simpler and efficient year for the 2020 Student Radio team. However, COVID-19 greatly impacted these plans.

The 2020 team had the opportunity to promote the presence of Student Radio on campus during O'Week. This fortunate exposure allowed us to have many applications, with eight broadcasting teams organised and ready to go. When COVID-19 started to take hold, the impact was significant and the number of teams quickly dropped to one.

The remaining broadcast team continued to publish their podcast even without access to studio equipment.

In Semester 2, as students returned to campus, Student Radio admitted two new broadcast teams. One of these teams successfully produced a live show on YouTube, which was a first for Student Radio. An editorial policy was also written and established to ensure appropriate liability and safety measures before content publication.

While 2019 was about rebuilding the identity of Student Radio, 2020 was about promoting its presence and experimentation.



Above: Student Radio stall at O'Week 2020

## **ADELAIDE UNIVERSITY UNION**

ABN: 19 572 381 388

Financial Report For The Year Ended 31 December 2020



### **Adelaide University Union**

#### ABN: 19 572 381 388

## Financial Report For The Year Ended

### 31 December 2020

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#### **ADELAIDE UNIVERSITY UNION**

#### ABN: 19 572 381 388

#### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2020

Note \$ \$	
HOLE Ψ	
Sales revenue 2 2,733,459 2,92	4,297
Other income 2 807,726 13	3,637
Employee benefits expense (1,437,026) (1,35	1,662)
Grant expenses (798,794) (85	7,106)
Professional fees and consulting (52,479)	9,174)
Student services, activities and events (361,904)	9,347)
Printing, postage and stationery (80,569) (7	8,637)
Other expenses (196,014) (18	6,214)
Occupancy (48,350) (4	8,169)
Donations (750,000)	(#)
Depreciation and amortisation expense (55,470) (5	1,173)
Profit before income tax (239,421) (3	3,548)
Tax (expense) income	
Profit (loss) for the year (239,421) (3	3,548)
Other comprehensive income:  Items that will not be reclassified subsequently to profit or loss:	
Total other comprehensive income for the year	22.
Total comprehensive income for the year (239,421) (3	3,548)

## ADELAIDE UNIVERSITY UNION ABN: 19 572 381 388 STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

	Note	2020 \$	2019 \$
ASSETS		•	*
CURRENT ASSETS			
Cash and cash equivalents	4	418,782	142,636
Trade and other receivables	5	259,526	663,716
Other current assets	6 _		9,870
TOTAL CURRENT ASSETS	-	678,308	816,222
NON-CURRENT ASSETS			
Financial assets	7	400,003	400,003
Property, plant and equipment	8	335,390	371,311
TOTAL NON-CURRENT ASSETS	-	735,393	771,314
TOTAL ASSETS		1,413,701	1,587,536
LIABILITIES CURRENT LIABILITIES	<u> </u>		
Trade and other payables	9	147,806	110,589
Other financial liabilities	10	4,899	20,687
Provisions	11 _	208,266	174,867
TOTAL CURRENT LIABILITIES	-	360,971	306,143
NON-CURRENT LIABILITIES			
Provisions	11	28,681	17,923
TOTAL NON-CURRENT LIABILITIES		28,681	17,923
TOTAL LIABILITIES	_	389,652	324,066
NET ASSETS	_	1,024,049	1,263,470
EQUITY			
Issued capital		· ·	달
Cashflow Boost Reserve	12	100,000	H
Retained earnings	_	924,049	1,263,470
TOTAL EQUITY	_	1,024,049	1,263,470

## ADELAIDE UNIVERSITY UNION ABN: 19 572 381 388 STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2020

		_	Reserves	
	Note	Retained Earnings (accumulated losses) \$	Cash Boost Reserve	Total \$
Balance at 1 January 2019		1,297,018	<b>-</b>	1,297,018
Comprehensive income				
Profit (loss) for the year		(33,548)		(33,548)
Total comprehensive income for the year attributable to owners of the entity		(33,548)	2	(33,548)
Balance at 31 December 2019		1,263,470	8	1,263,470
Balance at 1 January 2020		1,263,470	78	1,263,470
Comprehensive income				
Profit (loss) for the year		(239,421)		(239,421)
Total comprehensive income for the year attributable to owners of the entity		(239,421)	Æ	(239,421)
Other				
Transfer of Cashflow Boost Income to Cashflow Boost Reserve	12	(100,000)	100,000	-
Total Other		(100,000)	100,000	=
Balance at 31 December 2020		924,049	100,000	1,024,049

## ADELAIDE UNIVERSITY UNION ABN: 19 572 381 388 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020

OAGU ELOMO EDOM ODEDATINO ACTIVITIES	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES		0.005.500	0.040.500
Receipts from customers		2,905,529	3,210,599
Payments to suppliers and employees		(3,917,107)	(3,367,142)
Interest received		1,159	2,394
Government Grant income		532,200	-
Other income		274,367	133,868
Net cash provided by operating activities	14(a)	(203,852)	(20,281)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from related party loans		499,548	4
Purchase of property, plant and equipment		(19,550)	(26, 132)
Net cash (used in)/provided by investing activities	i i	479,998	(26,132)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash provided by/(used in) financing activities	9	100	
Net increase/(decrease) in cash held		276,146	(46,413)
Cash and cash equivalents at beginning of financial year		142,636	189,049
Cash and cash equivalents at end of financial year	4	418,782	142,636

#### ADELAIDE UNIVERSITY UNION ABN: 19 572 381 388

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The financial statements cover Adelaide University Union Inc as an individual entity. These financial statements are presented in Australian dollars, which is Adelaide University Union's function and presentation currency. Adelaide University Union is a not-for-profit incorporated association, incorporated and domiciled in Australia.

The financial statements were authorised for issue on

by the directors of the entity.

#### Note 1 Summary of Significant Accounting Policies

#### **Basis of Preparation**

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.

In the director's opinion, the entity is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purpose of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Incorporated Association Act (SA) 1985.

These financial statements have been prepared in accordance with recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit orientated entities.

Adelaide University Union has not fully assessed whether it has relationships with other entities which, for financial reporting purposes, might be considered subsidiaries, associates or joint ventures as it is not required by the Australian Charities and Not-for-profits Commission Act 2012 to do so.

These special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards except for the requirements set out in AASB 10 Consolidated Financial Statements or AASB 128 Investment in Associates and Joint Ventures.

The financial statements, except for cash flow information, have been prepared on an accrual basis and are based on historical costs, unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the financial statements are as follows:

#### (a) Income Tax

Adelaide University Union is exempt from income tax.

#### (b) Property, Plant and Equipment

#### Plant and equipment

All property, plant and equipment are initially carried at cost and are depreciated over their useful lives to the entity.

The carrying amount of plant and equipment is reviewed annually by the directors to ensure it is not in excess of the recoverable amount. The recoverable amount is assessed on the basis of expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to present values in determining recoverable amounts.

#### Depreciation

The depreciable amount of all fixed assets, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use.

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

#### Class of Fixed Asset

#### Depreciation Rate

Lease hold Improvements 3 - 10 years
Plant and equipment 3 - 7 years

#### (c) Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

#### (d) Investments in Subsidiaries

Investment in subsidiaries are valued at cost.

#### ADELAIDE UNIVERSITY UNION ABN: 19 572 381 388

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### (e) Intangible Assets Other than Goodwill

#### Software

Significant costs associated with software are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of 2.5 years.

#### (f) Employee Benefits

#### Short-term employee benefits

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the nominal amounts expected to be paid when the liability is settled, plus any related on-costs. Both annual leave and long service leave are recognised within the provisions liability.

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

#### Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. 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 corporate bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

#### (g) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand and deposits held at call with financial institutions with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### (h) Revenue and Other Income

Revenue is recognised when it is probable that the economic benefit will flow to the entity and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Other revenue is recognised when it is received or when the right to receive payment is established.

Interest revenue is recognised using the effective interest method.

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

#### (i) Trade and Other Receivables

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Trade receivables are generally due for settlement within 30 days.

Other receivables are recognised at amortised cost, less any provision for impairment.

#### (j) Trade and Other Payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

#### (k) Other liabilities

Other liabilities comprise income in advance and / or unexpended grants. The entity receives grant monies to fund for specific projects irrespective of the period of time required to complete those projects. It is the policy of the entity to treat grant monies as unexpected grants in the statement of financial position where the entity is contractually obliged to provide the services in a subsequent financial period to when the grant is received or in the case of specific project grants where the project has not been completed.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### (I) 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 (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

#### (m) Comparative Figures

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

Where the company retrospectively applies an accounting policy, makes a retrospective restatement of items in the financial statements or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

#### (n) Critical Accounting Estimates and Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgments and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

#### **Key Estimates**

- (i) Estimation of useful lives of assets
  - The entity 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.
- (ii) Provision for impairment of receivables The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors financial position.
- (iii) Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

  The entity assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the entity and to the other particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.
- (iv) Employee benefits provision

As discussed in note 1(d), 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.

#### ADELAIDE UNIVERSITY UNION ABN: 19 572 381 388

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Note 2	Povenue and	Other Income

The Entity has recognised the following amounts relating to revenue in the statement of profit or loss.

The Entity has recognised the following amounts relating to reven	ue in the statement of p	profit or loss,	
		2020	2019
	Note	\$	\$
Revenue			
<ul> <li>Adelaide University Funding</li> </ul>		2,398,386	2,438,952
<ul> <li>Membership fees</li> </ul>		68,085	91,845
<ul> <li>Vending machine commissions</li> </ul>		166,762	220,809
<ul> <li>Advertising and sponsorship</li> </ul>		100,226	172,691
		2,733,459	2,924,297
Albertones			
Other income		4.005	0.004
Interest received		1,035	2,394
— Other income		274,491	127,493
<ul> <li>Gain / (Loss) on disposal of property, plant and equipment</li> </ul>		140.000	3,750
— Job Keeper		412,200	-
South Australian State Government Grant		20,000	57.1
Cashflow Boost Income		100,000	-
Total other income		807,726	133,637
Note 3 Auditor's Remuneration			
Remuneration of the auditor for:			
Audit of the financial statements		9,300	9,000
		9,300	9,000
Note 4 Cash and Cash Equivalents			
CURRENT			
Cash on Hand		17,180	3,601
Undeposited Funds		284	3,001
Bank SA - Business Cheque Account		300,012	37,729
•			
Bank SA - Online Saver Account		1,306	1,306
Term Deposit		100,000	100,000
		418,782	142,636
Note 5 Trade and Other Receivables			
CURRENT			
Trade receivables		153,727	66,098
Other debtors		34,455	26,643
Accrued income		22	105
Loan Campus Service Holdings - 2017		70,870	570,870
Loan - Campus Retail Services Pty Ltd		452	370,070
Total current trade and other receivables		259,526	663 716
TOTAL CONTOUR HEAD BING OFFICE TECCHADICS		209,320	663,716
Note 5 Other Access			
Note 6 Other Assets			
OURDENT			
CURRENT			
Prepayments		- 12 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (	9,870
		: •	9,870

Note 7 Financial Assets			
	Note	2020	2019
NON-CURRENT		\$	\$
Investment in subsidiary at cost		400,003	400,003
Campus Service Holdings		2,340,000	2,340,000
Impairment of loan - Campus Service Holdings		(2,340,000)	(2,340,000)
		400,003	400,003
Note 8 Property, Plant and Equipment			
LAND AND BUILDINGS			
Property Improvements		372,353	372,353
Less Accumulated depreciation		(158,385)	(139,780)
Total land and buildings		213,968	232,573
PLANT AND EQUIPMENT			
Motor Vehicles		40,649	40,649
Less Accumulated depreciation		(5,304)	(223)
·		35,345	40,426
Office furniture and equipment		289,875	270,326
Less Accumulated depreciation		(203,800)	(181,682)
·		86,075	88,644
		<del></del>	
General office furniture and equipment		10,274	10,274
Less Accumulated depreciation		(10,274)	(10,274)
·			
		:	
Software Development Pool		29,000	29,000
Less Accumulated depreciation		(28,998)	(19,332)

## Total property, plant and equipment (a) Movements in carrying amounts

Total plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year

9,668

138,738

371,311

121,422

335,390

	Property Improvements \$	Motor Vehicles \$	Plant and Equipment \$	Office furniture and equipment	Total \$
Balance at 1 January 2019	251,178	24,203	17,723	103,248	396,352
Additions		40,648		6,268	46,916
Disposals - written down value		(20,785)			(20,785)
Depreciation expense	(18,605)	(3,640)	(8,055)	(20,873)	(51,173)
Carrying amount at 31 December 2019	232,573	40,426	9,668	88,643	371,311
Additions				19,550	19,550
Depreciation expense	(18,605)	(5,081)	(9,666)	(22,118)	(55,470)
Carrying amount at 31 December 2020	213,968	35,345	2	86,075	335,390

Note 9	Trade and Other Payables			
		Note	2020 \$	2019 \$
	es oles and accrued expenses es (net amount of GST payable)		7,944 59,321 20,009 3,621 56,911	50,198 31,345 1,839 10,785 16,422 110,589
Note 10	Other Financial Liabilities			
CURRENT Accrued char Funding in ac	•		4,899	5,987 14,700 20,687
CURRENT Opening bala	ince at 1 January		148,805	106,976
Additional pro Balance at 3	ovisions raised during year I December		63,510 212,315	41,829 148,805
Payroll accru Total current			<u>(4,049)</u> 208,266	26,062 174,867
	nefits ince at 1 January ovisions raised during year		17,923 10,758 28,681	33,786 (15,863) 17,923

#### Provision for employee benefits

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience the Entity does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Entity does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

#### Note 12 Reserves

(a) The entity was entitled to cashflow boost payment during the year. The Cashflow Boost Reserve was created by the entity to keep a record of this non-assessable income for the tax purpose.

#### Note 13 Contingent Liabilities and Contingent Assets

The entity had no contingent liabilities as at 31 December 2020 and 31 December 2019,

#### Note 14 Cash Flow Information

			2020	2019
(a)	Reconciliation of cash flows from operating activities	Note	\$	\$
	with profit after income tax			
	Profit after income tax		(239,421)	(33,548)
	Non-cash flows in profit			
	<ul><li>depreciation</li></ul>		55,470	51,173
	Changes in assets and liabilities:			
	<ul> <li>(increase)/decrease in trade and other receivables</li> </ul>		(87,629)	11,588
	<ul> <li>(increase)/decrease in other debtors</li> </ul>		(7,812)	(17,624)
	<ul> <li>(increase)/decrease in prepaid expenses</li> </ul>		9,870	(195)
	<ul> <li>increase/(decrease) in accrued charges</li> </ul>			103
	<ul> <li>increase/(decrease) in income in advance</li> </ul>		(15,788)	2,625
	<ul> <li>increase/(decrease) in trade and other payables</li> </ul>		3,892	(73,055)
	(increase)/decrease in credit cards		(7,164)	1,979
	<ul> <li>increase/(decrease) in employee provisions</li> </ul>		44,157	29,219
	<ul> <li>increase/(decrease) in accrued charges</li> </ul>		83	골
	<ul> <li>increase/(decrease) in goods and services tax</li> </ul>		40,489	7,454
	Net cash provided by operating activities		(203,853)	(20,281)

#### Note 15 Events After the Reporting Period

The impact of COVID-19 pandemic is ongoing and it is not practicable to estimate the potential impact after the reporting date. The entity continues to monitor the situation and any developments closely and acts where appropriate.

No other matter or circumstance has arisen since 31 December 2020 that has significantly affected, or may significantly affect the entity's operations, the results of those operations, or the company's state of affairs in future financial years.

#### Note 16 Nature of operations and Principal Activities

The principal activities of the entity (AUU) during the financial year were to provide amenities and services to further the welfare of students and members. These services focus on the main social, cultural and support centre for all students at all times. Services such as Academic advocacy, welfare and grants, Events on campus, Student Radio, On Dit, Employment and Volunteering Service ensure that we can assist the welfare of student life experience throughout their education process.

No significant change in the nature of these activities occurred during the year.

#### Note 17 Entity Details

The registered office and principal place of business of the entity is:

Adelaide University Union Level 4, Union House Gate 10, Victoria Drive Adelaide SA 5005

## ADELAIDE UNIVERSITY UNION ABN: 19 572 381 388 RESPONSIBLE PERSONS DECLARATION

In accordance with a resolution of the Responsible Persons of Adelaide University Union, the Responsible Persons declare that:

- 1. The financial statements and notes, as set out on pages 1 to 11, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
  - (a) are in accordance with the ACNC Act 2012, and comply with Australian Accounting Standards, to the extent described in Note 1 and the ACNC Regulations 2013.
  - (b) give a true and fair view of the financial position of the registered entity as at 31 December 2020 and of its performance for the year ended on that date in accordance with accounting policies described in Note 1.
- 2. There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

Other than the matters set out in the notes to the financial statements, in accordance with Section 35(5) of the Associations Incorporations Act (SA) 1985, the Board Members of Adelaide University Union hereby state that during the financial year ended 31 December 2020.

- (a) (i) No officer of the association;
  - (ii) No firm of which an officer is a member; and
  - (iii) No body corporate in which an officer has a substantial financial interest,

has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association.

(b) No officer of the association has received directly or indirectly from the Association any payment or other benefit of pecuniary value.

Signed in accordance with a resolution of the Board of Members.

Chuyue Qin

Dated this

days of July 2021



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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ADELAIDE UNIVERSITY UNION

#### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Adelaide University Union (the registered entity), which comprises the statement of financial position as at 31 December 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion the accompanying financial report of Adelaide University Union, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 31 December 2020 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

#### 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 registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

#### Emphasis of matter - Basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### Responsibilities of responsible entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.



In preparing the financial report, the responsible entities are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<a href="http://www.auasb.gov.au/Home.aspx">http://www.auasb.gov.au/Home.aspx</a>) at: <a href="http://www.auasb.gov.au/auditors\_responsibilities/ar4.pdf">http://www.auasb.gov.au/auditors\_responsibilities/ar4.pdf</a>

This description forms part of our auditor's report.

BDO Audit (SA) Pty Ltd

Andrew Tickle

Director

Adelaide, 15 July 2021