

Additional details about expenses

for the year ended 30 June 2024

Super funds are required to publicly disclose certain types of expenses to members, so they can access meaningful information about their super fund. Below are further details about the expense categories:

- Promotion, marketing and sponsorship payments
- Payments to industrial bodies
- Related party payments

Keep in mind that adding these expenses together would total more than what was actually paid. That's because under the super regulations some payments must be counted in more than one category.

Promotion, marketing and sponsorship payments

Promotion, marketing and sponsorship includes expenses where a purpose of each payment was to promote or market Cbus Super or relates to our sponsorship and partnership arrangements. This helps to grow our Fund and increase scale, which positions us to deliver lower fees for members.

Entity	2023-24 payments (\$)	Term of the contract	Total contract payments (\$)
Air Conditioning & Mechanical Contractors' Association of Victoria Limited	27,170	24 months	37,620
Artist Relief Fund WA	1,306	2 months	1,306
Atomic Signs Pty Ltd	3,260	Ad hoc – invoices only	-
Aust Construction Achievement Award	13,063	12 months	26,125
Australia Post	121,784	Ad hoc – invoices only	-
Australian Administration Services Pty Ltd	88,106	Ad hoc – invoices only	-
Australian Cartoonists' Association Inc	2,090	12 months	2,090
Australian Football League	15,675	24 months	22,000
Australian Publishers Association	15,675	12 months	15,675
Australian Writers Guild Ltd	10,450	12 months	10,450
Benedictus Media Buying and Planning Pty Ltd	5,225	Ad hoc – invoices only	-
Big DATR Pty Ltd	26,125	Ad hoc – invoices only	-
Blue Gum Clothing Co Pty Ltd	19,328	Ad hoc – invoices only	-
Cameron Laird	1,568	Ad hoc – invoices only	-
Canstar Pty Limited	31,350	Ad hoc – invoices only	-
Care Pharmaceuticals Pty Ltd	4,653	Ad hoc – invoices only	-
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia – Plumbing Division Victorian Divisional Branch	73,150	24 months	146,300
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia Electrical Division Queensland & Northern Territory Divisional Branch	47,025	24 months	188,100
CEPU Electrical Division SA Branch	15,675	24 months	31,350
Electrical Trades Union WA	45,980	24 months	91,960
Electrical Trades Union of Australia National Council	99,275	36 months	297,825
CEPU of Australia (Plumbing Division)	19,000	24 months	38,000
CEPU Plumbing Division WA Branch	14,630	24 months	14,630
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia	1,000	Ad hoc invoice	-
Construction Forestry Maritime Mining and Energy Union-the Construction and General Division Australian Capital Territory Divisional Branch	142,174	24 months	113,906

Entity	2023-24 payments (\$)	Term of the contract	Total contract payments (\$)
CFMEU Construction & General Division National Office	104,500	24 months	209,000
CFMEU Construction & General Division National Office	142,500	3 months	142,500
Construction Charitable Works Limited	20,900	24 months	44,175
Construction Forestry Maritime Mining & Energy Union Construction & General Division NSW Divisional Branch	135,850	12 months	135,850
Construction Forestry Mining and Energy Union Construction and General Division Victorian Branch	245,575	12 months	245,575
Construction Forestry Mining Energy Union – Construction & General Division	77,330	24 months	154,660
Construction Forestry Mining & Energy Union Construction & General Division	60,610	12 months	60,610
Chill N Grill BBQ Trailers	1,848	Ad hoc – invoices only	–
Civil Contractors Federation NSW Ltd	19,477	24 months	38,954
Civil Contractors Federation NSW Ltd	196	Ad hoc – invoices only	–
Civil Contractors Federation South Australia Ltd	23,513	12 months	15,675
Civil Contractors Federation Victoria Ltd	15,675	12 months	15,675
Civil Contractors Federation Victoria Ltd	1,055	Ad hoc – invoices only	–
Civil Contractors Federation Western Australia Ltd	10,450	12 months	10,450
Civil Contractors Federation Western Australia Ltd	769	Ad hoc – invoices only	–
Construction Industry Training Council	3,135	1 month	3,135
Creativa Pty Ltd	102,764	36 months	91,791
DCL Embroidery World Pty Ltd	37	Ad hoc – invoices only	–
Dowd Publications Pty Ltd	1,045	Ad hoc – invoices only	–
Empirica Research Pty Ltd	84,436	Ad hoc – invoices only	–
Exbo Signage & Print Pty Ltd	150	Ad hoc – invoices only	–
Financial Advice Association of Australia Limited	20,900	2 months	20,900
Financial Advice Association of Australia Limited	1,093	Ad hoc – invoices only	–
Geelong Trades Hall Council General Account	181	Ad hoc – invoices only	–
Geoffrey Lemon	65,000	Ad hoc – invoice only	–
Goulburn Valley Trades & Labour Council	390	Ad hoc – invoice only	–
Gippsland Trades & Labour Council Inc	4,318	24 months	8,636
Golden Bucket Allied Earthmovers Association	1,043	Ad hoc – invoices only	–
Google Australia Pty Ltd	2,291,761	Ad hoc – invoices only	–
Green Scribble	1,416	Ad hoc – invoices only	–
Hero Shot Photography	666	Ad hoc – invoices only	–
Housing Industry Association Limited	10,973	10 months	10,973
Igodirect Group Pty Ltd	3,433	Ad hoc – invoice only	–
Industry Super Australia Pty Ltd	3,367,356	12 months	3,367,356
Initiative Media Australia Pty Ltd	8,175,415	Ad hoc – invoices only	–
Instaco Pty Ltd	71	Ad hoc – invoices only	–
Intelligencebank Pty Ltd	26,613	Ad hoc – invoices only	–
J.P.Taylor Films	15,215	Ad hoc – invoices only	–
Journalism Education & Research Association of Australia	2,000	12 months	2,000
Kantar Insights Australia Pty Ltd	176,605	Ad hoc – invoices only	–
Kikarse Workwear Pty Limited	15,675	Ad hoc – invoices only	–
Lauderdale Football and Sportsclub Inc	3,325	Ad hoc invoice	–
Litmus Software Inc	32,516	12 months	32,516

Entity	2023-24 payments (\$)	Term of the contract	Total contract payments (\$)
Lonsec Research Pty Ltd	48,906	Ad hoc – invoices only	–
Louder Digital Pty Ltd	4,898,452	Ad hoc – invoice only	–
Macarthur Group Training Ltd T/A MG My Gateway	1,045	Ad hoc – invoices only	–
Master Builders Association of the ACT	39,010	24 months	81,907
Master Builders Association of the ACT	352	Ad hoc – invoices only	–
Master Builders Northern Territory Limited	20,900	13 months	20,900
The Master Builders Association of New South Wales	87,780	24 months	175,560
Master Builders Association of Victoria	104,500	24 months	209,000
Master Builders Association of WA	25,864	24 months	103,456
Master Builders Australia Limited	148,913	24 months	198,550
Master Plumbers Association of South Australia Incorporated	70,538	24 months	90,050
Master Painters Australia	7,733	12 months	7,733
Master Plumbers & Gasfitters Assoc of WA	722	12 months	722
The Master Plumbers & Mechanical Services Association of Australia	17,765	24 months	35,530
Master Plumbers Association of SA In	10,450	24 months	20,900
Master Plumbers Drainers & Gasfitters Association of ACT	5,434	24 months	10,868
Master Plumbers Drainers & Gasfitters Association of ACT	209	Ad hoc – invoice only	–
Mates In Construction (Aust) Limited	156,750	12 months	156,750
Mates In Construction SA Ltd	28,500	4 months	28,500
Mates In Construction WA Limited	20,378	9 months	40,775
Master Builders Assoc of Tasmania Inc	28,215	24 months	56,430
Media Entertainment & Arts Alliance	177,650	12 months	177,650
Meta Platforms Ireland Limited	540,305	Ad hoc – invoice only	–
Microsoft Ireland Operations Limited	145,388	Ad hoc – invoice only	–
Morningstar Australasia Pty Ltd	23,945	Ad hoc – invoice only	–
National Electrical & Communications Association Victoria Branch	18,810	24 months	37,620
National Electrical & Communications Association Victoria Branch	528	Ad hoc invoices	–
Nature Pty Ltd	29,260	Ad hoc – invoice only	–
National Electrical & Communications Association SA/NT Branch	17,509	12 months	20,900
Neca Education and Careers Ltd	14,108	24 months	29,260
Nielsen Sports Pty Ltd	48,718	12 months	48,718
Northern Rivers Screenworks Inc	3,135	18 months	9,405
NT Trades & Labor Council	2,090	3 months	2,090
Plumbing & Painting Training Co. T/As MPA Skills	157	Ad hoc – invoice only	–
Plumbing Industry Climate Action Centre	7,315	12 months	7,315
Plumbing Industry Climate Action Centre	3,658	Ad hoc invoice	–
Populares Agency Pty Ltd	649,060	36 months	2,125,925
Print & Visual Communication Association	94,050	12 months	94,050
Qualitops Pty Ltd	52,503	Ad hoc – invoices only	–
Queensland Council of Unions	5,985	2 months	5,985
Queensland Council of Unions – Townsville	5,000	3 months	5,000
Queensland Government Accommodation Off Department of Housing and Public Works	374,146	15 years	5,612,190
Queensland Major Contractors Association	26,125	12 months	26,125
Queensland Major Contractors Association	324	Ad hoc invoice	–

Entity	2023-24 payments (\$)	Term of the contract	Total contract payments (\$)
Rainmaker Information	12,018	Ad hoc – invoice only	–
Rathbone Pty Ltd	4,138	Ad hoc	4,138
Rent A Sign Pty Ltd	45,144	Ad hoc – invoice only	–
RL & WJ Bliesner Pty Ltd	3,125	Ad hoc – invoice only	–
Rothfield Print & Image Management	708,820	36 months	1,513,351
Salt Marketing	403,869	Ad hoc – invoice only	–
Screen Producers Association of Australia	78,114	24 months	146,039
SMSGlobal Pty Ltd	627	Ad hoc – invoice only	–
South West Trades & Labour Council Inc	333	Ad hoc – invoice only	–
Stadiums Queensland Cbus Super Stadium	407,550	36 months	1,170,000
Superratings P/L	194,590	12 months	194,590
Swift Digital	17,335	12 months	17,335
TAFE Queensland	9,405	24 months	18,810
TAFE Queensland	5,225	1 month	5,225
The Antler Society	8,638	Ad hoc – invoice only	–
Australian Workers Union	172,425	24 months	329,698
The Bureau Advertising Agency Pty Ltd	133,943	Ad hoc – invoice only	–
The Centre for Workers' Capital Pty Ltd	67,925	36 months	203,775
The Chamber of Arts and Culture WA Incorporated	8,621	12 months	17,243
The Construction Industry Drug and Alcohol Foundation	71,788	7 months	71,788
The Electrical Trades Union of Australia	114,950	12 months	114,950
The Master Painters' Association of Victoria Limited	6,270	12 months	12,540
The Master Painters' Association of Victoria Limited	542	Ad hoc invoices	542
The Trustee for Redundancy Payment Central Fund	195,938	24 months	261,252
The Shannon Company	1,216,702	Ad hoc – invoice only	–
The Trustee for Mother's Day Classic Foundation	42,500	5 months	42,500
The Walkley Foundation Limited	251	Ad hoc – invoice only	–
Trades and Labour Council of Ballarat	190	Ad hoc – invoice only	–
Ververis, Anthoula	282	Ad hoc invoice	–
Victorian Trades Hall Council	73,150	3 months	73,150
Visual Domain Australia Pty Ltd	44,725	Ad hoc – invoice only	–
Women in Print Australia Inc	10,032	12 months	10,032
Whyalla Football League Inc	3,240	Ad hoc invoice	–
Wimdoi Limited	5,000	1 month	5,000
Zenith CW Pty Ltd T/A Chant West	255,335	12 months	255,335

Payments to industrial bodies

Payments to industrial bodies include payments under partnership arrangements – which may include advertising, marketing and education services – to help grow our fund.

Entity	Nature of transaction	2023-24 payments (\$)
Australian Workers Union	Director fees	80,033
Australian Workers Union	Sponsorship	172,425
Automotive Food Metals Engineering Printing & Kindred Industries Union	Director fees	98,844
CEPU Electrical Division SA Branch	Sponsorship	15,675
CEPU of Australia (Plumbing Division)	Sponsorship	19,000
CEPU Plumbing Division WA Branch	Sponsorship	14,630
CFMEU Construction & General Division National Office	Sponsorship	247,000
Civil Contractors Federation South Australia Ltd	Sponsorship	23,513
Civil Contractors Federation Victoria Ltd	Sponsorship	16,730
Civil Contractors Federation Western Australia Ltd	Sponsorship	11,219
Civil Contractors Federation NSW Ltd	Sponsorship	19,672
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia – Plumbing Division Victorian Divisional Branch	Director fees	97,894
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia – Plumbing Division Victorian Divisional Branch	Sponsorship	73,150
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia	Campaigns	1,000
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia Electrical Division Queensland & Northern Territory Divisional Branch	Sponsorship	47,025
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia Electrical Division Queensland & Northern Territory Divisional Branch	Premises	12,000
Construction Forestry and Maritime Employees Union Construction & General Division NSW Divisional Branch	Sponsorship	135,850
Construction Forestry and Maritime Employees Union Construction & General Division NSW Divisional Branch	Director fees	107,844
Construction Forestry Maritime Employees Union – Construction and General Division Victoria-Tasmania Divisional Branch	Sponsorship	245,575
Construction Forestry Maritime Mining & Energy Union	Professional consulting fees	125,400
Construction Forestry Mining & Energy Union Construction & General Division	Sponsorship	60,610
Construction Forestry Mining Energy Union – Construction & General Division	Sponsorship	77,330
Construction, Forestry and Maritime Employees Union Construction & General Division Australian Capital Territory Divisional Branch	Director fees	119,834
Construction, Forestry and Maritime Employees Union Construction & General Division Australian Capital Territory Divisional Branch	Sponsorship	142,174
Electrical Trades Union WA	Sponsorship	45,980
Electrical Trades Union of Australia National Council	Sponsorship	99,275
The Electrical Trades Union of Australia	Sponsorship	114,950
Master Builders Assn of SA Inc	Sponsorship	70,538
Master Builders Assoc of Tasmania Inc	Sponsorship	28,215
Master Builders Association of the ACT	Sponsorship	39,362
The Master Builders Association of New South Wales	Sponsorship	87,780
The Master Builders Association of Victoria	Sponsorship	104,500

Entity	Nature of transaction	2023-24 payments (\$)
The Master Plumbers & Mechanical Services Association of Australia	Sponsorship	17,765
Media Entertainment and Arts Alliance	Sponsorship	177,650
Media Entertainment and Arts Alliance	Professional consulting fees	2,090
National Electrical & Communications Association SA/NT Branch	Sponsorship	19,338
National Electrical & Communications Association Victoria Branch	Sponsorship	17,509
Screen Producers Association of Australia	Sponsorship	78,114

Payments to related parties

Payments to related parties includes payments made to related entities for business operations, or for services from an organisation in which we also invest, or when a director is an employee or a director of an organisation which provides services to us. Payments also include promotional and marketing services, directors' fees and board committee fees.

Entity	Nature of transaction	2023-24 payments (\$)
Australian Council of Superannuation Investors Limited	Conferences	24,035
Australian Council of Superannuation Investors Limited	Memberships	410,920
Australian Council of Superannuation Investors Limited	Other services	95,804
Australian Council of Superannuation Investors Limited	Travel	44,550
Australian Sustainable Finance Institute Limited	Memberships	73,150
Australian Workers Union	Sponsorship	172,425
Australian Workers Union	Director fees	80,033
Automotive Food Metals Engineering Printing & Kindred Industries Union	Director fees	98,844
CBRE (V) Pty Limited	Premises	30,499
CBRE (V) Pty Limited	Premises	95,495
CBRE (V) Pty Limited	Premises	11,297
CEPU Electrical Division SA Branch	Sponsorships	15,675
CEPU Plumbing Division WA Branch	Sponsorships	14,630
CEPU of Australia (Plumbing Division)	Sponsorships	19,000
CFMEU Construction & General Division National Office	Sponsorship	247,000
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia – Plumbing Division Victorian Divisional Branch	Sponsorship	73,150
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia – Plumbing Division Victorian Divisional Branch	Director fees	97,894
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia Electrical Division Queensland & Northern Territory Divisional Branch	Sponsorships	47,025
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia Electrical Division Queensland & Northern Territory Divisional Branch	Premises	12,000
Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia	Campaigns	1,000
Conexus Financial Pty Limited	Conferences	5,612
Construction Forestry Maritime Mining and Energy Union-the Construction and General Division Australian Capital Territory Divisional Branch	Sponsorship	142,174
Construction Forestry Maritime Mining and Energy Union-the Construction and General Division Australian Capital Territory Divisional Branch	Director fees	119,834
Construction Forestry and Maritime Employees Union Construction & General Division NSW Divisional Branch	Sponsorship	135,850

Entity	Nature of transaction	2023-24 payments (\$)
Construction Forestry and Maritime Employees Union Construction & General Division NSW Divisional Branch	Director fees	107,844
Construction Forestry Mining Energy Union – Construction & General Division	Sponsorships	77,330
Construction Forestry Maritime Mining & Energy Union	Professional consulting fees	125,400
Construction Forestry Mining & Energy Union Construction & General Division	Sponsorships	60,610
Construction Forestry Maritime Employees Union – Construction and General Division Victoria-Tasmania Divisional Branch	Sponsorships	245,575
Sutherland Farrelly Unit Trust	Premises	13,755
Electrical Trades Union WA	Sponsorship	45,980
Electrical Trades Union of Australia National Council	Sponsorship	99,275
Frontier Advisors Pty Ltd	Investment consulting fees	2,701,686
Frontier Advisors Pty Ltd	Travel	16,456
Frontier Advisors Pty Ltd	Professional consultancy fees	77,330
IFM Investors Pty Ltd	Professional consultancy fees	41,800
Industry Super Australia Pty Ltd	Advertising-Fund Promotion	3,367,356
Industry Fund Services Limited	Financial planning, arrears collection and other member services	4,094,433
Investor Group on Climate Change	Professional consultancy fees	10,450
Investor Group on Climate Change	Memberships	62,700
Lowy Institute for International Policy	Memberships	41,800
Master Builders Assn of SA Inc	Sponsorship	70,538
Master Builders Association of the ACT	Sponsorship	39,362
Master Builders' Association of Western Australia (Union of Employers) Perth	Sponsorship	25,864
Master Builders Australia Limited	Sponsorship	148,913
Master Builders Australia Limited	Director fees	97,004
Master Builders Northern Territory Limited	Sponsorship	20,900
The Master Builders Association of New South Wales	Sponsorship	87,780
The Master Builders Association of Victoria	Sponsorship	104,500
Plumbing Industry Climate Action Centre (PICAC) Ltd	Sponsorship	10,973
Super Members Council of Australia Limited	Memberships	471,072
The Association of Superannuation Funds of Australia Limited	Conferences	31,336
The Association of Superannuation Funds of Australia Limited	Professional consultancy fees	59,833
The Association of Superannuation Funds of Australia Limited	Staff training and development	20,980
The Association of Superannuation Funds of Australia Limited	Memberships	201,779
The Trustee for Mark Hay Trust	Premises	237,047
The Trustee for Redundancy Payment Central Fund	Sponsorship	195,938