

GASWORKS

ARTS PARK



Image: Daryl Groves

**ANNUAL REPORT
2020**

CHAIR'S REPORT

After a wonderful start to 2020, summer ended and the constant motion of past decades abruptly changed. Rolling restrictions due to the pandemic highlighted how integral gatherings are, to the practices, income and community benefit of artists and arts organisations.

Indoor space closures and movement restrictions throughout Melbourne meant less work was available for our casual staff, resident artists were often isolated from their studios and materials, and the main theatre's new seating bank waited idle from March until November's Fringe Festival. We were able to continue the Gasworks Farmers Market as an essential source of fresh air food shopping and neighbourly connection. A walk to the Priscilla Jones Cafe coffee window on the edge of the beautiful Gasworks park became a welcome refuge from zoom doom. Meanwhile the management team worked online on future-focused projects across operating systems and processes, digital and outdoor artistic programs, and enhancing the aesthetics, comfort, safety and practicality of theatre spaces, courtyards, amenities and studios.

I thank our voluntary board for responding so well to the additional challenges of 2020. We welcomed new members Geoffrey Shaw (Treasurer) and Suzanne Fermanis, and thanked Kirstin McIntosh for her astute service as she stepped down at our 2020 AGM online. I am also personally indebted to board members who stayed on beyond their intentions prior to the pandemic, offering additional stability as I stepped in as new chair.

A great web of support enabled Gasworks Arts Inc. to work intelligently within 2020's constraints and plan for a refreshed future. We are deeply grateful on many fronts. On behalf of the Board I offer particular thanks to the experienced and adaptable management team and staff, ably led by Tamara Jungwirth. And to City of Port Phillip Council for our new 10 year partnership and lease agreement. To our state and federal governments for pandemic-specific financial subsidies and grants. Equally importantly, to local residents for your renewed appreciation for the public Gasworks parkland. And finally to Gasworks Foundation board and patrons for your visionary support, including the magnificent Graham St gate. May it be the portal through which we all walk together in recognition of shared creative endeavours being essential community services.

Philippa Devine
Chair



TREASURER'S REPORT

I am pleased to report that Gasworks Arts Inc. has made a surplus for 2020 and is well placed to deliver to the community across all parts of its operations in 2021.

As foreshadowed in the 2019 Annual Report, the declaration of the COVID pandemic and the Victorian State Government's imposition of strict restrictions from 22 March 2020 have materially affected Gasworks Arts Inc.'s operations for the year. Prompt action by Gasworks management and staff, and their support from the Board, have been vital in managing the situation, and in ensuring a healthy financial position.

Total income excluding grants was down by over 36% compared to the previous year, but with the continuing grant from the City of Port Philip, support from Gasworks Foundation, and the many state and Federal government COVID support programs, total income actually rose by 5%. Principal among government support was JobKeeper subsidy, which enabled Gasworks to retain many valuable and skilled staff.

On the expenses side, the main effects of COVID restrictions were to reduce many of the costs associated with productions and other activities, including casual staff wages. Administration costs were also generally down as a result of reduced public activity. Total expenses were down by almost 8% compared to the previous year.

With the lack of public activity in the theatres and reduced public activity in galleries and workshop rooms, the opportunity was taken to use staff for work on installation and maintenance including upgrading the performance space and stage management systems in the main theatre, and on completing the commissioning of the new seating bank. The new kiln was purchased and installed, our two outdoor seating areas upgraded and installation of the new outdoor toilets was finally completed.

In 2021 we plan to use the surplus from 2020 as part of the COVID recovery at Gasworks. As well as mounting as many productions as possible, even at a deficit where necessary, there will be assistance to other theatre productions from favourable hire rates, and from providing staff as Covid marshalls to assist in safe operation and best use of the spaces.

As Treasurer I would like thank all who support the finance function, and in particular the Finance & Personnel Manager Aggie Kaczmariski, whose accurate and timely reports are so helpful to management and to the Board.

The plan for 2021 is to use the surplus from 2020 to support a deficit in 2021, so that in total the two years are close to break even. The signs so far are good, with forward theatre and studio bookings at promising levels.

Geoffrey Shaw
Treasurer



DIRECTOR AND CEO'S REPORT

2020 transpired in three sections: a short period of normal activity before the advent of COVID in March, then what was achieved during the government restrictions on the arts in Melbourne, then the return to a modest amount of public activity after the restrictions began to lift in November.

Artistic Highlights

- **You and I** by Casus Circus transported and moved audiences through a romantic pas de deux on aerial trapeze
- **When the Light Leaves** dramatized the impact of the new voluntary assisted dying legislation on a family
- Our International Women's Day event, **Best and Fairest** paid tribute to professional Australian sportswomen through biographies embodied by professional actors
- The **Kitty Calvert** exhibition showcased assemblage sculptures constructed from op shop gems and vintage doll parts.

Like everyone in Melbourne, life was far from normal but we focused on what we could do to upgrade the site and our internal software systems. Visual arts activity with exhibitions and our resident artists could continue until August, while theatre activity was closed for much of the year. Arts organisations faced some of the most severe restrictions across all business types, thankfully construction work was still allowed so we renovated a number of spaces including:

- Custom made theatre seating with five retractable settings
- New stage in the Gasworks Theatre, and new technical operations position
- New main gate in the shape of a tree, sculpted by resident artist Benjamin Storch
- New café umbrellas
- New Terrace tables and umbrellas
- New Terrace light sculpture by local artist Carla O'Brien
- New outdoor toilets

The new seating was custom-made in Vietnam with project management by the City of Port Phillip. We thank the excellent builders the Andreatta Group, the seating suppliers Profurn, and the funders: Creative Partnerships Australia, the City of Port Phillip, and Gasworks private donors. Thanks to all who shared our vision that the Gasworks Theatre could become the most beautiful, flexible and useful mid-scale theatre in Melbourne.

Our new software infrastructure included:

- New website
- New venue booking system
- New online exhibition viewing app, Smartify

In 2020 we agreed and signed a new council lease for 10 years, which was passed unanimously in the council chamber. We thank all the council representatives who worked on this agreement with us; a notable achievement while everyone concerned was working from home.

As restrictions on arts activity eased in November, we offered the first live performance in a Melbourne theatre, with Jude Perl's I Have a Face. We involved over 60 amateur and professional painters in the live art park event, Paint Out, where painters had three hours to capture an impression of Gasworks Arts Park for submission into a gallery exhibition. We concluded a public fundraising campaign to fund a new outdoor trapeze show, Circus Under the Stars. And we ended the year in the galleries with the superb exhibition of gleaming metal animal sculptures by Georgie Seccull.

None of the above achievements would have been possible without my staff, who while living with the many anxieties caused by covid lock-downs and other restrictions, focused on delivering every project that was possible in the circumstances. The Gasworks management team was tasked with creating and implementing COVID-safe plans as government restrictions continually changed, and our Finance & Personnel Manager re-forecasted the budget many more times than ever needed before, rolled out the Jobkeeper program, and made sure we were financially sustainable by the end of the year. Throughout a difficult year the board stayed focused on what was possible rather than impossible, and the Gasworks Foundation remained positive with eyes on the future. Together we ran two fundraising campaigns that generated important funds for future projects. During 2020 we transitioned our board Chair; I'd like to thank former chair Mike Brett-Young and new Chair Philippa Devine for their advice and support. Their wisdom and perspectives have been invaluable and much appreciated.

Tamara Jungwirth
Director & CEO

THEATRE SEASON MOVING PARTS

Moving Parts is Gasworks Arts Park's season of professional theatre, circus and cabaret performances, handpicked from the best of new Australian and Victorian works. Thanks to its forward-thinking contemporary programming and eye for quality, Gasworks has built a loyal and engaged audience, and our positive reputation in the theatre sector continues to grow each year with a wide range of artists being profiled and supported in their performance careers.

Performances in 2020

- **Hard To Reach Places** by Anna Lumb
“...the most well-integrated, and most personal work I've seen”
- **The Best And Fairest** by Melbourne Writers' Theatre
“An exciting and informative preview behind these inspirational sportswomen.”



Image: Theresa Harrison *Hard To Reach Places*



Image: Stock Photo *The Best And Fairest*

FRINGE FESTIVAL

Gasworks Arts Park's Fringe programming and exhibitions are a long running south side arts hub in Melbourne's Fringe Festival calendar, attracting masses of revellers to the precinct each year. Fringe at Gasworks provides opportunities for emerging and established artists to showcase their creative efforts across our exhibition spaces and theatres. Gasworks Arts Park holds a strong reputation in the independent arts sector and, thanks to hosting a long list of Fringe events, has developed an active and engaged audience.



Image: Nick Manuell *I Have A Face*

MIDSUMMA FESTIVAL

For three weeks in January and February, Gasworks Arts Park continued to present work as a long-standing Midsumma Festival Hub. Hosting shows and exhibitions that showcase and celebrate the queer community at Gasworks is a long running staple in Victoria's Midsumma Festival calendar, and thanks to a well-established history, the venue holds a tremendous reputation in the queer arts sector.

Midsumma 2020 events included:

- **You & I** by Casus Circus, presented by Gasworks Arts Park & Cluster Arts
- **Queen Bette** presented by G.Bod Theatre
- **Queer Playwriting Award Showcase** presented by Gasworks Arts Park and Midsumma Festival
- **When The Light Leaves** presented by Gasworks Arts Park & Packed House Productions
- **Jinxed!** presented by Cabaret Abnormal
- **Deep Soulful Sweats** presented by Deep Soulful Sweats
- **Once Upon A Drag Storytime** presented by Gasworks Arts Park & PO PO MO CO
- **The Campaign** presented by Gavin Roach
- **Adam by Frances Poet** presented by Gavin Roach
- **Big Glittery Sh!tshow** presented by Gasworks Arts Park & Hyperion Entertainment



Image: Katie Bennett

You & I



Image: Suzanne Balding

QPAS



Image: Ali Choundhry

Adam



Image: Richard Hedger

Queen Bette
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EXHIBITIONS

The exhibitions in Gasworks's galleries proved to be a showcase for community expression and aspiration. A diverse range of artists from all walks of life utilised the professional skills of the Visual Arts team to share visual 'conversations' about their lives, showcasing a variety of genres, mediums, subject matters and creative techniques.

The exhibition spaces also provide a nurturing environment for social inclusion and social justice groups to develop a visual language to share their stories and inspire others.

The exhibitors came from a broad range of the community:

- Senior Citizens
- Social Justice advocates
- The Disability sector
- The LGBTQIA+ sector
- Emerging and established artists seeking professional development assistance

In the Galleries – Some of the exhibition highlights in 2020 were:

- **The Port Phillip Dragon:** Serene Lau
- **Ley Lines:** Christina Nelson
- **The Campaign in Process:** Nathan Smith
- **Kitty Calvert:** Julia Brampton & Phill Calvert
- **Komorebi Variance:** Liz Kajko
- **Couch Empire** - Couch Empire Group
- **Port Melbourne is Closed:** Josh Callaghan
- **Metamorphosis:** Georgie Secull

During the 2020 COVID lockdown, Gasworks Arts Park joined an international network of galleries and museums from around the world. This new partnership with **Smartify** - an Australian first, opened virtual doors around the world, while our physical doors were shut.

This exciting chapter of our visual arts story, gives Gasworks Arts Park a leading edge and an international audience that few cultural centres in Australia can compare to.

International audiences enjoyed exploring seven different virtual exhibitions between May and December, listening to words from the artists while viewing images of the artwork.



Image: Serene Lau

Port Phillip Dragon



Image: Julia Brampton

Kitty Calvert



Image: Stefanie Hodgson

Couch Empire



Image: Georgie Secull

Metamorphosis

RESIDENT ARTISTS

Gasworks resident artists play an important role in our connected arts hub, working together to provide publicly accessible tours, studio openings, activities, and workshops. Gasworks is committed to providing secure studios to local artists, both emerging and mid-career. 14 of the 15 artists at Gasworks Arts Park are residents of the City of Port Phillip.

The resident artists provide open access to their studios to visitors for a minimum of three hours during every monthly Farmers Market. This has been an ongoing commitment to the local community that draws many local residents in to talk with professional artists. The combination of an organic, local market based in an arts precinct encourages local residents to feel connected.

In November, shortly after the easing of restrictions, the Garden Studio was used to host curated talks with resident artists during our Twilight Open Studio evening.

Arrivals and departures

In 2020 we welcomed Julia Brampton & Phill Calvert and Robbie Harmsworth. While we said goodbye to Oliver Ashworth-Martin.



Image: Gasworks

Twilight Open Studio



Image: Chris Cassar

Kris Coad

KIDS HOLIDAY PROGRAM

Every year, Gasworks Kids Holiday program offers creative and entertaining experiences for children aged 1 to 14 years old.

The quarterly program of events and workshops brings together a range of artists and performers who specialise in creating imaginative and educational workshops for children.

Selected Workshops:

- **Clay Pets**
- **Everyone Can Draw**
- **Fencing**
- **Funny Kids 101**
- **Hula Hoop Making**
- **LEGO Building**
- **Lightsabers**
- **Klimt Animals**
- **Mandalas**



Image: PO PO MO CO

Once Upon A Drag Storytime

OUTDOOR & ONLINE EVENTS

Gasworks Farmers Market:

Our award-winning farmers market continued to please the public in 2020 as an essential service during lockdown. This event features high quality organic produce and products derived from that produce, and entry is free for visitors. The community feel is enhanced by the addition of regular local buskers, and pop-up performances. The sustainability methodology continued to be implemented by upholding a no-plastic bag policy, and through encouraging stallholders to continue exploring ways in which they could offer more options for reuse and recycling with their products.

Smartify:

Launched in 2020 as the first Australian cultural venue to partner with Smartify - an interactive art platform. Gasworks Arts Park joined a network of cultural centres from around the world such as the Metropolitan Museum of Art in New York City and the Louvre in Paris. This digital platform allowed Gasworks to expose audiences from around the world to our exhibitions.

Open House Melbourne:

This was Gasworks' third year in Open House Melbourne. Due to the restrictions in place due to the pandemic, Open House Melbourne was a completely digital experience for 2020. With the support of the City of Port Phillip, our theatres, galleries, studios and access spaces were 3D scanned by South Melbourne company, Ignition Immersive. Combined with our narrated virtual tour on Smartify, allowed for visitors to explore Gasworks from the comfort and safety of their own home.

Paint Out:

This outdoor painting activity was designed for amateurs, professional artists, children and visiting NDIS groups to create a painting or drawing of Gasworks Arts Park over four three-hour sessions over two consecutive weekends in late November and early December.

The ensuing three-week exhibition of 60+ artworks presented a multi-faceted study of the identity of Gasworks as a local gathering place, as told by the community. Paint Out was supported by the Gasworks Foundation donating four \$1,000 prizes awarded by a judging panel.



Image: Shelley Pauls



Image: Daryl Groves



Image: Ignition Immersive



Image: David Pistre

PROFESSIONAL DEVELOPMENT PROGRAMS

Premiere at Gasworks is a new initiative that started in 2019. Premiere is a program to assist independent Melbourne-based artists and creatives to stage their original productions for the first time. Applications were received from a number of organisations and two were selected to proceed to development with Gasworks Arts Park, which will be carried through to our 2021 season.

Statera Sessions

In partnership with Gasworks Arts Park, Statera Circus facilitates and hosts **Statera Sessions**. These monthly live performance showings of works-in-progress support indie artists and shape new work in a forum where audience feedback is essential.

Park Performance Commission

Gasworks Arts Park held a callout for site-specific new performance works to activate our parklands. Three companies were approached as a result to create these pieces, and are engaged towards development throughout 2021.

Small Gems

Through the Small Gems performing arts producing consortium, active connections were forged with inner Melbourne partners to co-produce new Australian work. Gasworks Arts Park will be looking to re-establish participation in this exciting program in 2021.

Queer Playwriting Award Showcase

This script development program in collaboration with Midsumma Festival enables four writers to have rehearsed readings with actors of a 15 minute excerpt of their new scripts. A Q&A audience feedback section is facilitated for each creative team and then a poll was conducted to seek audience feedback on the potential of each piece for further development. In 2020, the winning work selected was **Home Fires Burning** by Maeve Marsden.

Gasworks Circus Showdown is the only performance opportunity of its kind in Australia. A festival of circus performance, it is one-part competition, one-part showcase, and spotlights a selection of exceptional circus and physical theatre talent from Melbourne and beyond. After competing in Gasworks Circus Showdown, the top four acts battle it out to become the champion.

The 2020 Gasworks Circus Showdown received a great amount of applications and eight finalists were chosen to participate. However, due to the COVID-19 pandemic this round will be held in May 2021 with most of the 2020 selection of artists.



Image: Chris Bennett *Big Glittery Sh!tshow*

Community Classes

Many community members were involved in our creative classes, which span performing arts, visual arts, health and wellbeing.

Classes and workshops include:

- children's singing/dancing
- adults candle making
- painting
- travel sketching
- basket weaving
- laughter yoga
- personal training
- Indigenous men's support groups
- meditation
- opera appreciation
- French drama classes
- pilates
- ceramics
- life-drawing classes

COVID EFFECTS ON PUBLIC ACTIVITIES

In a normal year a huge variety of performing arts, visual arts, and community activities take place across the various venue spaces in our creative precinct. With government restrictions on arts activity and public gatherings due to COVID, activity levels were constrained and as a result, so was ticketed attendance. In 2019, an all-time high of 21,162 tickets were issued for events at Gasworks Arts Park. This then reduced to 3,113 in 2020.

<u>Public Activities</u>	<u>2019</u>	<u>2020</u>
Performances across theatre, music, dance, circus, puppetry, physical theatre, cabaret, and comedy.	269	72
Art exhibitions	25	20
Creative workshops	660	92
Kids holiday workshops	41	7
Community functions	64	23

While Gasworks Arts Park had the first theatre in Melbourne to resume live performance in November 2020, in the table above the effect of the pandemic can be seen in our overall activity levels. Government restrictions enabled galleries to be open for many more months than theatres, so our galleries had a greater life and a larger number of exhibitions available for in-person viewing.



THE PEOPLE OF GASWORKS ARTS PARK

Board of Management

The Gasworks Arts Park board is elected annually from the membership and also includes two artist representatives and one City of Port Phillip representative.

Board Members

- Philippa Devine (Chair)
- Michael Brett-Young (Deputy Chair)
- Geoffrey Shaw (Treasurer)
- Fran Church
- Melanie Collett
- David Finney
- Dr Julie Kimber
- Judith Klepner
- Suzanne Fermanis
- Cr. Andrew Bond (Council Representative)
- Cassandra Williams (Artist Representative)
- Cinda Manins (Artist Representative)

Foundation Board

The Gasworks Foundation is grateful to all its donors and board members who have given generously to support the activities of Gasworks Arts Park.

Board Members

- Dr. James McCaughey (Chair)
- Janet Bolitho (Deputy Chair)
- Gary Hutchens (Treasurer)
- Jill Grogan
- Rebecca Bartel

Gasworks Staff

- Tamara Jungwirth *Director & CEO*
- Aggie Kaczmarek *Finance & Personnel Manager*
- Kristine Andrew *Finance Officer*
- Angus Robson *Operations Manager*
- Tracey McIrvine *Visual Arts Manager*
- Mary Hughes *Visual Arts Assistant*
- Marisa Cesario *Programming Coordinator*
- Abbie Potter *Events & Customer Service Manager*
- Benjamin Morris *Technical Manager*
- Devon Cartwright *Marketing & Development Manager*
- David Horne *Venue & Ticketing Coordinator*
- Nicola Franklin *Development & Partnerships Coordinator*
- Siofra Lyons *Reception & Administration Assistant*

Resident Artists

Sculpture Studio

- Benjamin Storch
- Tanja George
- John Meade
- Niki Koutouzis
- Jonathan Leahey

Visual Arts

- Robbie Harmsworth
- Tricia Sabey
- Robert Lee Davis
- Liz Milsom
- Julia Brampton & Phill Calvert

Ceramics

- Kris Coad
- Ursula Dutkiewicz
- Casandra Williams
- Cinda Manins

Showcase Studio

- Rebecca Garfield

Residencies

- Melbourne Writers' Theatre
- Dirty Pennies Theatre Project
- Statera Circus
- Tamar Gordon - Visual Arts Student
- Public Service Announcement Theatre Co.

Partners

- Adelaide Fringe Festival
- Albert Park Rotary
- Bleakhouse Hotel
- Cayzer Real Estate
- Live Love Work - Port Phillip
- Melbourne Fringe Festival
- Midsumma Festival
- NICA
- Priscilla Jones Café (on-site tenant)
- Smartify
- Sofitel Melbourne on Collins

Gasworks Arts Inc. is funded by the City of Port Phillip.



AUDITED ACCOUNTS 2020

GASWORKS ARTS INC.
ABN 71 207 917 116

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

	Note	2020	2019
		\$	\$
INCOME			
Rental Recoveries		89,889	103,304
Tickets / Bar Sales / Commissions		70,700	313,128
Venue Hire		96,879	356,083
Sponsorship / Donations / Memberships		81,343	89,659
Grants		1,252,106	648,710
Interest Income		1,000	4,551
		<u>1,591,917</u>	<u>1,515,435</u>
EXPENDITURE			
<u>Administration</u>			
Audit fee		5,000	5,000
Interest and bank fees		1,347	3,020
Catering		2,351	5,523
Legals, licences and permits		12,733	13,877
Depreciation and amortisation		59,667	34,531
Telephone and utilities		31,236	41,540
Insurance		16,919	16,418
IT Support, software and hardware		46,495	32,355
Office and management expenses		43,535	59,603
Donations		286	55,000
Salaries, wages and related expenses		988,026	952,465
Contractors		55,314	129,452
Production expenses		42,111	88,831
Advertising, publicity and promotions		102,596	75,094
		<u>1,407,616</u>	<u>1,512,709</u>
Surplus before income tax		184,301	2,726
Income tax expense		-	-
Surplus after income tax		184,301	2,726
Other comprehensive income for the period, net of tax		-	-
Total comprehensive income for the period		<u>184,301</u>	<u>2,726</u>

GASWORKS ARTS INC.
ABN 71 207 917 116

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash	2	555,493	241,904
Trade and other receivables	3	90,924	54,901
Other financial assets	4	-	197,363
TOTAL CURRENT ASSETS		<u>646,417</u>	<u>494,168</u>
NON-CURRENT ASSETS			
Property, plant and equipment	5	453,729	91,189
TOTAL NON-CURRENT ASSETS		<u>453,729</u>	<u>91,189</u>
TOTAL ASSETS		<u>1,100,146</u>	<u>585,357</u>
CURRENT LIABILITIES			
Trade and other payables	6	116,298	83,888
Amounts received in advance	7	47,018	103,317
Lease liability	8	30,208	208
Provisions	9	89,602	61,762
TOTAL CURRENT LIABILITIES		<u>283,126</u>	<u>249,175</u>
NON-CURRENT LIABILITIES			
Trade and other payables	6	17,199	16,818
Lease liability	8	290,000	-
Provision for employee entitlements	9	6,156	-
TOTAL NON-CURRENT LIABILITIES		<u>313,355</u>	<u>16,818</u>
TOTAL LIABILITIES		<u>596,481</u>	<u>265,993</u>
NET ASSETS		<u>503,665</u>	<u>319,364</u>
MEMBERS FUNDS			
Retained profits		426,665	242,364
Reserves	10	77,000	77,000
TOTAL MEMBERS FUNDS		<u>503,665</u>	<u>319,364</u>

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
GASWORKS ARTS INC.**

Opinion

I have audited the accompanying financial report, of Gasworks Arts Inc. which comprises the statement of financial position as at 31 December 2020, statement of changes in equity, statement of cash flows and the statement of profit or loss and other comprehensive income for the year then ended, notes comprising a summary of significant accounting policies the certification by members of the committee.

In my opinion, the accompanying financial report of Gasworks Arts Inc. has been prepared in accordance with Div 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* including:

- a) giving a true and fair view of the Association's financial position as at 31 December 2020 and of its financial performance for the year then ended; and
- b) complies with Australian Accounting Standards to the extent described in Note 1 to the financial statements, and the requirements of the *Associations Incorporation Reform Act 2012 (Vic)* and Div 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Association in accordance with the *Associations Incorporation Reform Act 2012 (Vic)* and 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 association's reporting responsibilities under the *Associations Incorporation Reform Act 2012 (Vic)* and the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibility of the Committee for the Financial Report

The committee of the association 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 of the financial report is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012 (Vic)* and the *Australian Charities and Not-for-profits Commission Act 2012* and the needs of the members. The committee's responsibility also includes such internal control as the committee 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 committee are responsible for assessing the Association'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 committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

My 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 my 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 Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am 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 my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions that may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.


Sean Denham

Dated: 28th April 2021
Suite 1, 707 Mt Alexander Road
Moonee Ponds VIC 3039



Image: Daryl Groves

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