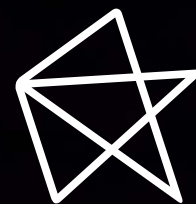


Annual Report 2018–2019



**LIVE
PERFORMANCE
AUSTRALIA**

A wide-angle photograph of a large outdoor concert stage at dusk. The stage is illuminated with purple and blue lights. Several musicians are visible on stage, including a guitarist on the left, a singer in a white jacket in the center, and a drummer on the right. A large crowd of people is gathered in front of the stage, and a dense line of trees is visible in the background under a twilight sky. The stage is equipped with various lighting rigs and speakers.

In 2018, the Australian live performance industry generated over \$2 billion in ticket sales with over 26 million attendances - that is more than the combined attendances at Australian Football, Rugby League, Cricket, Soccer, Basketball, Rugby Union, Tennis, Netball and Baseball.*

(LPA Ticket Attendance and Revenue Report 2018)

*** Australian Sporting Attendances 2018, Australian Stadiums and Sport**

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About

Live Performance Australia (LPA) is the peak body for Australia's live performance industry. Established over 100 years ago in 1917 and registered as an employers' organisation under the *Fair Work (Registered Organisations) Act 2009*, LPA has over 400 Members nationally.

We represent commercial producers, music promoters, major performing arts companies, small to medium companies, independent producers, major performing arts centres, metropolitan and regional venues, commercial theatres, stadiums and arenas, arts festivals, music festivals, and service providers such as ticketing companies and technical suppliers. Our membership spans from small to medium and not-for-profit organisations to large commercial entities.

LPA's strategic direction is driven by our Members. LPA Members are leaders in our industry and their expertise is crucial to ensuring positive industry reform, whether by providing input to submissions or serving as a Member of LPA's Executive Council.

LPA's membership remains strong and, importantly, reflective of the artistic and commercial diversity of the Australian live performance industry. LPA has a clear mandate to advocate for and support policy decisions that benefit the sustainability and growth of the live performance industry in Australia.

Live Performance Australia's Strategic Priorities



LEAD

Lead industrial relations development that reflects the global nature of the live performance industry

Negotiate industrial and commercial agreements that support industry growth and stability

Deliver briefings and programs that foster industry leaders



ADVOCATE

Set the agenda and propose policy solutions on a range of federal and state government policy issues

Work alongside Members to foster a vibrant and sustainable live performance industry now and into the future



CELEBRATE

Celebrate the live performance industry's outstanding achievements through the annual Helpmann Awards and Industry Achievement Awards

Provide an open door to an extensive professional network, with regular networking events, industry briefings and working groups

President & Chief Executive's Report

On behalf of the Executive Council of Live Performance Australia, we are pleased to present the Annual Report for the year ended 30 June 2019. A number of significant initiatives were delivered this year to support our Members' business activities and foster broader industry development.

LPA achievements over the last year include:

- Spearheaded a **major public campaign** and successfully lobbied the New South Wales Government, City of Sydney and MLC owners to reopen the **Theatre Royal, Sydney**
- Led a targeted advocacy campaign to **repeal the NSW Music Festival Regulations** with an alliance of key music industry bodies
- Developed **consultation guidelines** for engaging international performers in major commercial musical productions
- Released the **Australian Live Performance Industry Code of Practice to Prevent Workplace Discrimination, Harassment, Sexual Harassment and Bullying**, complemented by delivering face-to-face training sessions for LPA Members nationally
- Established a **Digital Working Group** to examine digital content and broadcasting issues
- Presented the 19th annual **Helpmann Awards** over two nights for the first time in Melbourne, at Arts Centre Melbourne, and broadcast live on the ABC; celebrated the industry's achievements by presenting the JC Williamson and Sue Natrass Awards
- Launched a **new website** to provide easier access to LPA resources and services

In the year ahead, LPA will continue to focus on strategic priorities that support our Members' business activities.

In particular, we will:

- Commence negotiations for a new **Performers' Collective Agreement (PCA)**
- Work with the Fair Work Commission (FWC) to complete **review of our Modern Awards**
- Develop an advocacy strategy to **raise the profile of the live performance industry**
- Negotiate the **OneMusic Events licence** with Australasian Performing Right Association (APRA), Australasian Mechanical Copyright Owners Society (AMCOS) and Phonographic Performance Company of Australia (PPCA)

- Continue to support development of tools, training and resources that promote safe, respectful and **mentally healthy workplaces**
- Deliver the **20th anniversary Helpmann Awards** in Melbourne

The Executive Council is finalising LPA's five-year Strategic Plan 2020 -2024 and we look forward to sharing it with our Members.

We pay tribute to LPA's long serving former President, Andrew Kay AM, who stepped down from his role in November 2018. Andrew devoted 30 years of service to the association and our industry and was first elected to LPA's Executive Council in 1989. Andrew served as Vice-President for nine years (1995-2003) before being elected as President in 2004. He served in this role for 15 years. LPA thanks him for his extraordinary tenacity in the role; we are a larger, safer, more supportive and sophisticated industry as a result of his service.

After five wonderful years, we farewelled our Senior Policy Advisor, Holly Crain, and welcomed Eliza Harris into the role of Policy Advisor.

Operationally, the year-end result is a deficit. This was largely due to unbudgeted investment in advocacy activities, notably our campaigns to reopen the Theatre Royal, Sydney and repeal the NSW music festival regulations.

We gratefully acknowledge and thank LPA's Executive Council, all members of our working committees and panels, external service providers, and Evelyn Richardson and her executive team for their significant contribution over the past year. We also acknowledge the commitment and ongoing support of our Members. Our role is to represent and promote the interests of our industry, and we look forward to working closely with our Members to pursue these goals in the coming year.

Yours sincerely,



Richard Evans
President



Evelyn Richardson
Chief Executive



2019 Helpmann Award
Nominee - Harry Potter
and the Cursed Child
(Parts One and Two)

Advocacy

Theatre Royal, Sydney

Due to serious industry concerns about lack of commercial theatre venues in Sydney, LPA launched a public media campaign to reopen the Theatre Royal. This included advertising, a targeted social media campaign, television interviews and an online petition. LPA also worked with Media, Entertainment and Arts Alliance (MEAA) as an alliance of producers, actors, creatives and crew rallied to save the Theatre Royal. With almost 10,000 signatures demanding the government and owners reopen the Theatre Royal, LPA and MEAA hand-delivered the petition to the building owners Dexus and GPT.

LPA put significant pressure on the NSW Government, City of Sydney and building owners Dexus and GPT. This led to the NSW Government announcing it would reopen the Theatre Royal in March 2019. Currently, the NSW Government is seeking to appoint a new operator for the Theatre Royal.

Left: 2019 Helpmann Award Winner - Counting & Cracking
Right: 2019 Helpmann Award Winner - Ursula Yovich

NSW Music Festival Licence

In response to several deaths at music festivals in NSW, the NSW Government in March 2019 rushed in new regulations to licence music festivals. The regulations were developed with minimal industry consultation and imposed conditions on festival organisers that were costly and unworkable.

LPA led a coalition with the Australian Festival Association, APRA AMCOS, Music NSW, Live Music Office and Australian Recording Industry Association (ARIA) to repeal the regulations. During the election period in NSW, LPA led a targeted social media campaign to support live music.

Following the election, LPA gained the support of the NSW opposition to introduce a disallowance motion in the Upper House to rescind the music festival regulations.

This motion led to an inquiry into music festival regulations. LPA made a submission and appeared before the inquiry. The inquiry committee recommended the music festival regulations be disallowed and a roundtable comprising key government and industry stakeholders be established. LPA welcomed these recommendations as a constructive way forward to arrive at a workable regulatory approach to improving safety at music festivals.

The disallowance motion was passed on 26 September 2019 with the support of the ALP, Greens and minor parties after active lobbying by LPA.



Workplace Relations

Four-Yearly Review of Modern Awards

LPA invested significant resources into the Fair Work Commission's four-yearly review of modern awards to ensure our industry's business interests were protected. LPA made detailed submissions and attended hearings on the four Awards that cover our Members:

- *Live Performance Award 2010*
 - Reached agreement with MEAA on a final version of the Live Performance Award 2010. The Fair Work Commission has accepted this draft Award and has indicated that it will finalise the Award in 2020 with the agreed changes
- *Amusement, Events and Recreation Award 2010*
 - Made submissions on the Exposure Draft and ordinary hourly rates of pay for exhibition employees
- *Broadcasting, Recorded Entertainment and Cinemas Award 2010*
 - Made submissions and attended hearings on how the 8% penalty averaging component should be applied to the Award rates of pay
- *Clerks-Private Sector Award 2010*
 - Monitored common issues including overtime for casuals, casual conversion clauses and public holidays

It is anticipated that the Fair Work Commission will complete the current review of modern awards in 2020.

New Clauses to be inserted into the Awards

LPA worked with the Fair Work Commission on the following clauses:

- New casual conversion clause
- New annual leave provisions
- Family and domestic violence leave
- Payment of wages
- Family friendly working arrangements

Respectful Workplaces

LPA Launched the Australian Live Performance Industry Code of Practice to Prevent Workplace Discrimination, Harassment, Sexual Harassment and Bullying, and complemented this with 15 face-to-face training sessions for LPA Members across all capital cities.

Mental Health

LPA was a major sponsor of Arts Centre Melbourne's Arts Wellbeing Collective, which commenced in 2017, and continues to support this initiative. LPA's Chief Executive is a member of the Arts Wellbeing Collective Advisory Group.

LPA is a member of Australian Alliance for Wellness in Entertainment (AAWE) and also supports the Australian charity Support Act, which launched a 24/7 Wellbeing Helpline in June.

Performers Collective Agreement (PCA)

LPA consulted with Members on issues relating to the PCA to assist in preparing a negotiation strategy for a new PCA.

Digital Working Group

LPA established a Digital Working Group to consider content and broadcasting issues affecting our industry.



2020 Priorities

Work with the Fair Work Commission to complete review of our modern awards

Commence negotiations for a new Performers' Collective Agreement

Continue to support initiatives to assist Members to provide mentally healthy workplaces



Left: 2019 Helpmann Award Nominee - Wolfgang's Magical Musical Circus
Right: 2019 Helpmann Award Nominee - Rhys Nicholson

Policy

Copyright Licensing

Due to the growing complexity of copyright obligations for licensees in live performance, a key focus has been to consult, advocate and educate on copyright issues that affect Members.

LPA has:

- Commenced negotiations with APRA AMCOS and PPCA regarding the proposed OneMusic Events licence
- Helped ensure copyright collecting societies are held accountable, through submissions into the Australian Competition and Consumer Commission's (ACCC) APRA re-authorisation process and annual compliance review of copyright collecting societies
- Represented live performance licensees on APRA's Alternative Dispute Resolution Licensee Sub-committee
- Educated Members on copyright licensing matters through a combination of seminars at LPA's National Roadshow, written resources and direct advice
- Continued to work with APRA's events licensing team to address Member issues

Ticketing Code of Practice

- Commenced the triennial review of the Ticketing Code
- Commenced the biennial review of Members' compliance with the Ticketing Code

Annual Ticket Attendance and Revenue Report

Released the ***Ticket Attendance and Revenue Report (2017)*** and prepared the ***Ticket Attendance and Revenue Report (2018)***.

Submissions

- Copyright Collecting Societies Code of Conduct compliance review
- Treasury consultation on Gift Cards Expiry Dates and the *Competition and Consumer Amendment (Gift Cards) Bill 2018*
- Treasury consultation on designing a modern Australian Business Number (ABN) system
- Australia Council Review of Major Performing Arts Framework
- House of Representatives Standing Committee on Communications and the Arts Inquiry into the Australian Music Industry
- ACCC Draft Copyright Guidelines
- Meeting of Cultural Ministers Consultation on the National Arts and Disability Strategy
- 2019-20 Federal Pre-Budget Submission
- ACCC Consultation on APRA's application for re-authorisation
- Sex Discrimination Commission National Inquiry into Sexual Harassment in Australian Workplaces
- South Australian Arts Plan 2019-2024
- South Australian Short-term Liquor Licence Class Reforms
- Western Australian Consultation on Managing Public Health Risks at Events in Western Australia

2020 Priorities

Develop an advocacy strategy to raise the profile of the live performance industry

Continue negotiations on the OneMusic Events licence with APRA AMCOS and PPCA

Review existing LPA guides, and, as necessary, develop new guides to support best practice in the live performance industry

Release the ***Ticket Attendance and Revenue Report (2018)*** and research and prepare the ***Ticket Attendance and Revenue Report (2019)***



Left: 2019 Helpmann Award Nominee- RPM vs Bad Apples
Right: 2019 Helpmann Award Winner - Aurum

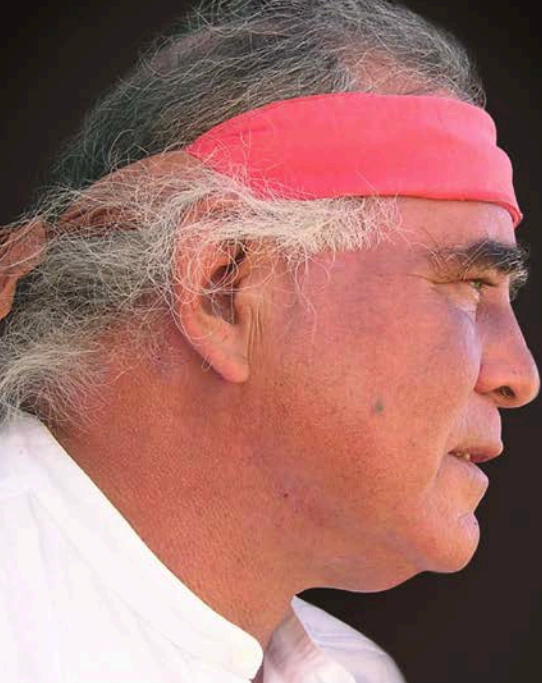
2019 Industry Achievement Awards

In 1998, LPA inaugurated the annual James Cassius Award, now known as the JC Williamson Award® for Outstanding Achievement, named in honour of and to commemorate the memory and achievements of JC Williamson. The award recognises individuals for outstanding achievement in Australia's live entertainment and performing arts industry and for changing the industry for the better.

Congratulations to the 2019 JC Williamson Award Recipient, Kev Carmody.

Kev Carmody is one of Australia's pre-eminent wordsmiths whose politically charged and socially aware lyrics have cemented him as one of our country's contemporary voices. Of Aboriginal and Irish heritage, both cultures famous for oral histories in song, Kev was born to be a story-teller. His compositions include 'From Little Things Big Things Grow' with Paul Kelly, which is based on the story of The Gurindji Strike and Vincent Lingiari in their struggle for indigenous land rights and reconciliation.

'Thank you to the Helpmann Awards for the recognition of our ancient oral tradition... I accept this award on behalf of that recognition as well as all Indigenous people, so thank you.'



JC Williamson Award® Recipients

- 1998 Edna Edgley AM
Kenn Brodziak OBE
- 1999 Googie Withers AO CBE
John McCallum AO CBE
- 2001 Clifford Hocking AM
Ruth Cracknell AM
- 2002 Graeme Murphy AO
Kevin Jacobsen OAM
- 2003 John Robertson OAM
Wendy Blacklock AM
- 2004 John Farnham AO
John Sumner AO CBE
- 2005 David Williamson AO
Dame Joan Sutherland OM AC DBE
- 2006 Graeme Bell AO MBE
John Clark AM
- 2007 Professor Barry Tuckwell AC OBE
Dame Margaret Scott AC DBE
- 2008 Barry Humphries AO CBE
Sue Natrass AO

- 2009 John Bell AO OBE
Michael Gudinski AM
- 2010 Brian Nebenzahl OAM RFD
Tony Gould AM D UNI
- 2011 Jill Perryman AM MBE
Nancye Hayes AM
Toni Lamond AM
- 2012 Dr Jimmy Little AO
Katharine Brisbane AM
- 2013 David Blenkinsop CBE AM
Kylie Minogue AO OBE
- 2014 John Frost AM
- 2015 Paul Kelly AO
- 2016 Stephen Page AO
- 2017 Richard Tognetti AO

2017 Centenary JC Williamson Recipients

- Archie Roach AM
- Jim Sharman
- Reg Livermore AO
- Robyn Archer AO
- Robyn Nevin AM

2019
JC WILLIAMSON
AWARD

Kev Carmody

The Sue Natrass Award® for Outstanding Service to the Industry was introduced as part of the Helpmann Awards program in 2014. The award is named in honour of and commemoration of the lifetime service of Sue Natrass AO, who among her many achievements has been a long serving LPA President and the first woman to hold the position. The Sue Natrass Award® recognises individuals who have provided outstanding lifetime service to the live performance industry in a field that may not enjoy a public profile.

Congratulations to the 2019 Sue Natrass Recipient, Liz Jones AO.

As artistic director of La Mama Theatre, Liz Jones has been a cornerstone of Melbourne's independent theatre scene since 1976. Her steadfast commitment the 'low financial risk, high artistic risk' ethos has ensured La Mama remains a place where experimental and emerging theatre-makers can try out new ideas and hone their craft.

'La Mama has given me a wonderful life as facilitator of others and as a performer myself. It has given me a fine extended family and a great sense of being part of a community.'

'In all of this I have been so supported by my close family. By Lloyd, my partner in life and art, who taught me to love Melbourne and make it "my country". Supported by my kids, for whom La Mama became almost more a home than home! ... Thank you so much to Live Performance Australia for honouring me with the Sue Natrass Award for 2019.'

Sue Natrass Award® Recipients

- 2014 Patricia Boggs OAM
- 2015 Eric Robinson OAM
- 2016 Michael Lynch CBE AO
- 2017 Rob Brookman AM

2017 Centenary Sue Natrass Recipients

- Carrillo Gantner AC
- Frank Van Straten AM
- Ian McRae AO
- Susan Provan AO
- Rhoda Roberts AO



2019
SUE NATRASS
AWARD

Liz Jones AO

2019 Helpmann Awards

The annual Helpmann Awards is the premier event celebrating Australia's vibrant live performance industry. The Helpmann Awards recognise distinguished artistic achievement and excellence in musical theatre, contemporary music, comedy, cabaret, regional touring, presentations for children and young people, opera, classical music, theatre, dance and physical theatre.

The 2019 Helpmann Awards events were presented across two nights at the Victorian home of the performing arts, Arts Centre Melbourne. Act I, held on Sunday 14 July in the Pavilion saw the gravitas of Australia's most prestigious live theatre and entertainment awards meet the atmosphere of a sophisticated jazz lounge, for an up close, upbeat, exclusive industry-only night to remember. Act II, held on Monday 15 July at the State Theatre was a star studded black-tie gala event preceded by a Red Carpet Walk and After Party at Sofitel Melbourne on Collins.

The 2019 Helpmann Awards were broadcast live on ABC TV and available for viewing afterwards on ABC iview.

A full list of the 178 Nominees and 43 Winners and a photo gallery is available on our website.

Helpmann Awards Act I

Host
Robyn Archer AO

Presenters
Annie Aitken
Casey Bennetto
Tony Briggs
Uncle Jack Charles
Ako Kondo
Matt Lee

Ali McGregor
Natalie O'Donnell
Gareth Reeves
Robot, Arena Theatre Company
Otto and Astrid Rot, Die Roten Punkte

Graeme Russell
Claire Spencer
Anne Wood

Performances
Rhonda Burchmore OAM *"What a Difference a Day Makes"*

Marcus Corowa *"Fly Me to the Moon"*

Christine Anu *"Today I Sing the Blues"*

Swing on This - Michael Falzon, Matt Lee and Rob Mills *"Me and My Shadow"*

All accompanied by the Jack Earle Trio

Helpmann Awards Act II

Hosts
Mitchell Butel
Susie Youssef

Presenters
Greta Bradman
Rhonda Burchmore OAM
Uncle Jack Charles
Joel Creasey
Lucy Durack
James Egglestone
Nancye Hayes AM
Stephanie Lake
Chong Lim AM
Paul Kelly AO
Rachael Maza
David McAllister AM
Kate Miller-Heidke
Jacob Nash
Keir Nuttall
Beau Dean Riley Smith
Vanessa Scammell

Performances

"Lorelei" - Victorian Opera – Danielle Calder, Ali McGregor and Dimity Shepherd

"Aurum" - The Australian Ballet - Coco Mathieson, Callum Linnane, Dana Stephensen, Jarryd Madden, Amanda McGuigan, Nathan Brook, Karen Nanasca and Jake Mangakahia

"From Little Things Big Things Grow" - Electric Fields – Michael Ross and Zaachariaha Fielding

"A live cross from the play's Australian home, Melbourne Princess Theatre" - Harry Potter and the Cursed Child (Parts One and Two) – Gareth Reeves, Sean Rees-Wemyss, William McKenna, Iopu Auva'a, Damien Avery, Mike Bishop, Simon Chandler, Clare Chihambakwe, Louis Corbett, Gillian Cosgriff, Manali Datar, Mark Dickinson, Lyndall Grant, Soren Jensen, Hamish Johnston, Amanda LaBonté, Debra Lawrance, Kuda Mapeza, Kirsty Marillier, Cle Morgan, James O'Connell, David Ross Paterson, John Shearman, David Simes, Slone Sudiro, Connor Sweeney, Jessica Vickers and Ruby Hall

"Somewhere Over the Rainbow" - Silvie Paladino accompanied by Troy Downward

"Rejection" - Bangarra Dance Theatre – Beau Dean Riley Smith, Rikki Mason, Tyrel Dulvarie, Baden Hitchcock, Ryan Pearson and Bradley Smith

"Teacher's Pet" - School of Rock – Brent Hill, Bella Mia Bortolin, Caleb Elbourne, Remy Grunden, Annie Jones, Bailey Landeg, Riya Mandrawa, Ava Rose McInnes, Kayla Muir, Oscar Mulcahy, Ashlyn Norman, Chihana Perera, Yvette Pugat, Lucia Schwerdt, Orlando Schwerdt and Ben Swissa

The Helpmann Awards Orchestra conducted by Vanessa Scammell



2019 Helpmann Award Winner - Ali McGregor



We would like to extend our sincerest thanks to the following organisations whose hard work and support made the 2019 Helpmann Awards possible.

DESTINATION PARTNER



BROADCAST PARTNER



PREMIER PARTNERS



GOLD PARTNERS



GOLD PRODUCTION PARTNERS



SILVER PARTNERS



SILVER PRODUCTION PARTNERS



BRONZE PARTNERS



BRONZE PRODUCTION PARTNERS



SUPPORTING PARTNERS



Left to Right: Elaine Crombie, Vicky Gordon, Ursula Yovich and Alana Valentine, Robyn Archer AO, Rhonda Burchmore OAM and Joel Creasey, Kate Miller-Heidke and Keir Nuttall, David McAllister AM and Alice Topp, The Australian Ballet 'Aurum', Michael Honeyman, Eamon Flack and S. Shakthidharan, Jolyon James, Paul Kelly AO, Christine Anu, Silvie Paladino and Troy Downward, Mitchell Butel and Susie Youssef, School of Rock the Musical, Vaishnavi Suryaprakash and Jacob Nash.

Member Services

Member Roadshows

As part of its commitment to regularly engage with Members, LPA presented its annual Member Roadshows in Melbourne, Sydney, Brisbane, Adelaide and Perth.

The Member Roadshows are an important opportunity for Members to engage with LPA's staff, hear about LPA's major initiatives and key projects, and provide feedback on LPA's strategic priorities. The Roadshows included updates on:

- Workplace health and safety guidelines
- Performer's Collective Agreement
- Ticket resale and scalping
- Fair Work Commission's review of modern awards

Immigration Services

LPA continues to assist Members through the *Subclass 408 Temporary Activity Visa* process, applying for visas for international artists, creatives and crew to work in Australia. This includes guiding Members through the *Subclass 408 Temporary Activity Visa* online process, setting up online Immi Accounts, union consultations, organising sponsorship applications, assisting with any character issues and requirements for supporting documentation.

LPA lodged 678 visa applications for the *Temporary Activity Visa (subclass Entertainment 408 visa)* and received 3809 individual visa approvals on behalf of Members. This is a 16% increase on 2017/18 (3289 visa grants).

Membership Networking

To coincide with our Member Roadshows, Member networking events were held in Melbourne, Sydney, Adelaide, Brisbane and Perth. All 409 current Members, Helpmann Award panel members, life members and key industry personnel were invited to attend.

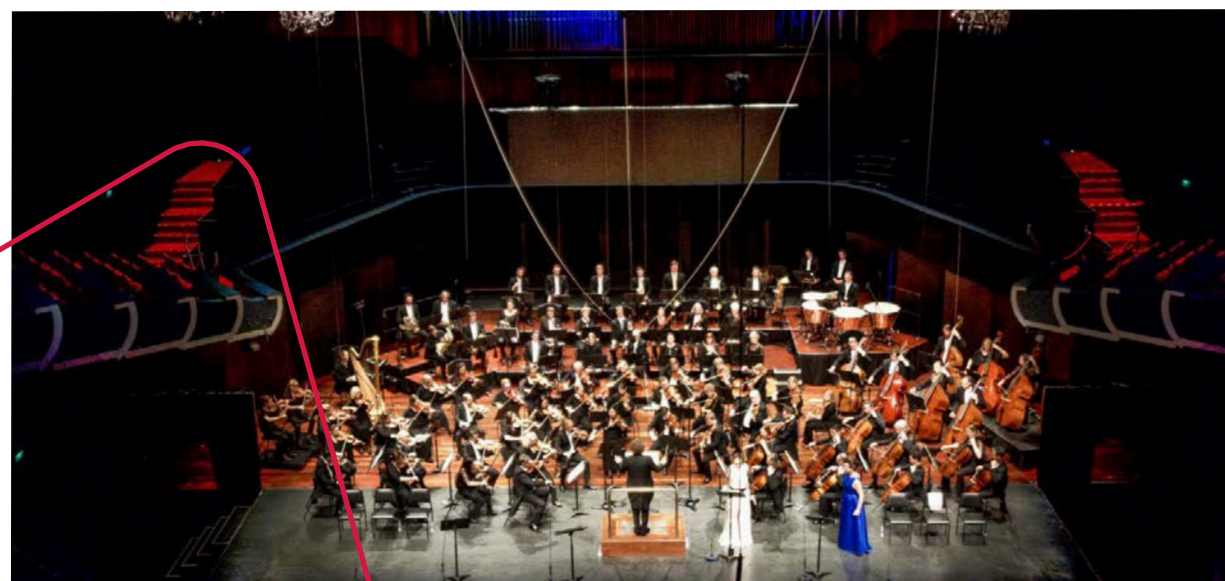
New Website

Launched in June, the new website features an easy to navigate layout with 'hot buttons' linking to current issues and information, making it easier for Members to find what they're looking for. Another new feature is the resources library, which contains all LPA public resources as well as LPA Member-only information. LPA encourages all Members to login to the new website at www.liveperformance.com.au to access member only resources.

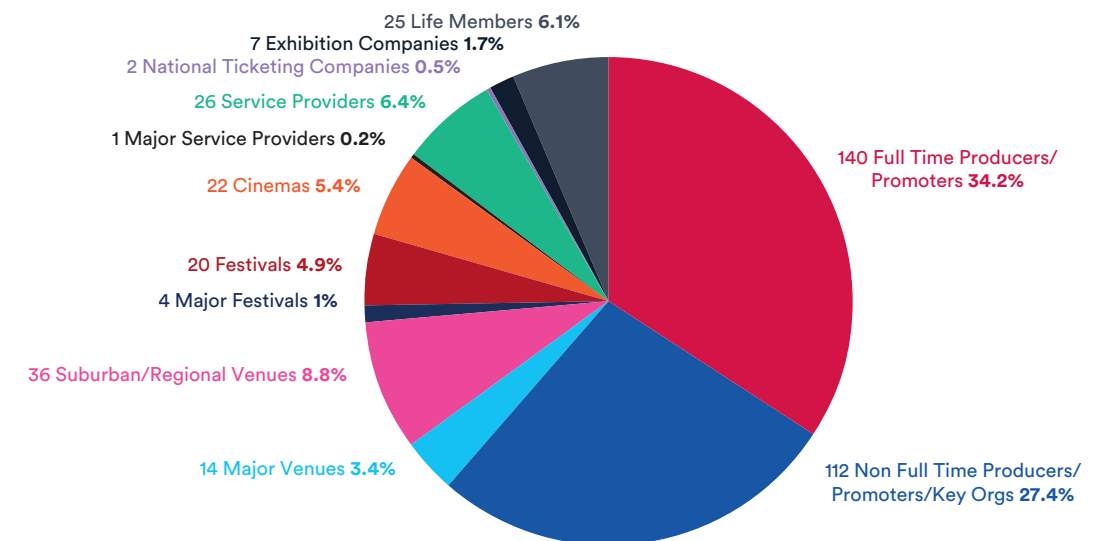
Review of Australian Entertainment Industry Association (AEIA) Rules

LPA undertook the process of modernising LPA's Rules. They were approved by a Fair Work Commission delegate on 5 August 2019.

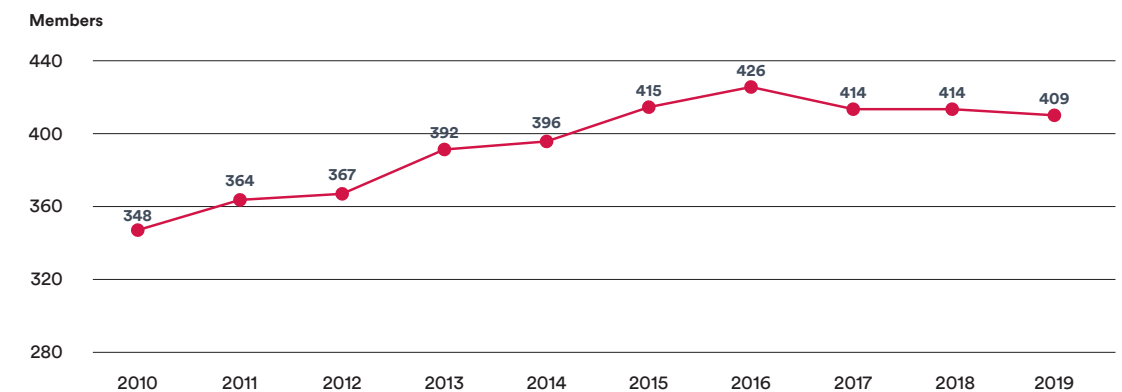
2019 Helpmann Award Winner
- Tristan und Isolde - West
Australian Symphony Orchestra



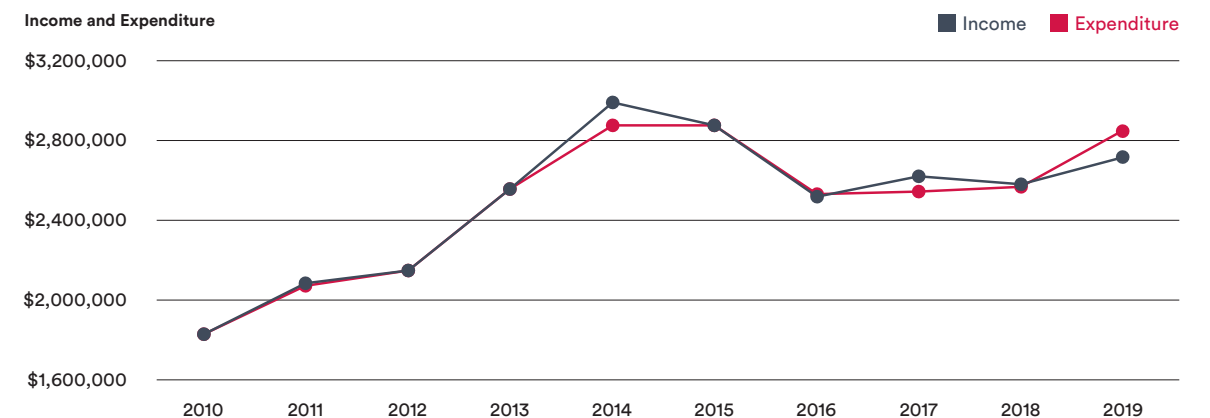
Membership Coverage



Membership



Governance, Compliance and Finance



LPA Staff



Evelyn Richardson
Chief Executive



David Hamilton
Director, Workplace Relations



Kim Tran
Director, Policy and Governance



Julia Holt
Director, Marketing



Les Nemenyi
Finance and Membership Manager



Claire Seremetis
Workplace Relations Advisor



Kitsa Daskalakis
Immigration Services Coordinator



Holly Crain
Senior Policy Advisor
(To 18 January 2019)



Eliza Harris
Policy Advisor
(12 March 2019 - Current)



Sarah Pudelko
Marketing Coordinator



Josh Gavin
Operations Manager



Caitlin Oakley
2019 Helpmann Awards Administrator



Elsa Greguric
2019 Helpmann Awards Digital Marketing Manager

Financial Report

for the Year Ended 30 June 2019

Australian Entertainment Industry Association

ABN 43 095 907 857

Registered Office
Level 1,
15-17 Queen Street Melbourne VIC 3000

Categories of Expenditure Report Required Under Subsection 255(2A) for the Year Ended 30 June 2019

The Executive Council presents the expenditure report as required under subsection 255(2A) on Australian Entertainment Industry Association for the year ended 30 June 2019.

| Categories of expenditures | 2019 \$ | 2018 \$ |
|--|------------|------------|
| Remuneration and other employment-related costs and expenses - employees | 1,316,607 | 1,202,469 |
| Advertising | - | - |
| Operating costs | 359,573 | 347,806 |
| Donations to political parties | 2,800 | - |
| Legal costs | 11,205 | 11,530 |

Signed in accordance with a resolution of the Councillors.

Richard Evans
President

John Kotzas
Vice President

24 October 2019

Officer Declaration Statement

I, Richard Evans, being the President of Australian Entertainment Industry Association, declare that the following activities did not occur during the reporting period ending 30 June 2019.

Australian Entertainment Industry Association did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive capitation fees or any other revenue amount from another reporting unit
- receive revenue via compulsory levies
- pay capitation fees or any other expense to another reporting unit
- pay affiliation fees to other entity
- pay compulsory levies
- pay other employee expenses to holders of office
- pay separation and redundancy to employees (other than holders of office)
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have another entity administer the financial affairs of the reporting unit
- make a payment to a former related party of the reporting unit

Richard Evans
President

24 October 2019

Councillors' Operating Report for the Year Ended 30 June 2019

Your Councillors submit the financial report of the Australian Entertainment Industry Association for the year ended 30 June 2019.

Review of Principal Activities, the Results of Those Activities and any Significant Changes in the Nature of those Activities During the Year

The principal activities of the Association during the financial year were:

- The provision of benefits and support to Members in the areas of industrial relations, human resource services, policy and a broad range of other industry related issues.
- In 2018-19 AEIA undertook 8 major initiatives. These include: detailed submissions to the Fair Work Commission regarding award modernisation; national education and training program to implement industry Code to prevent workplace discrimination, harassment, sexual harassment and bullying; secondary ticket market: government submissions and advocacy regarding proposed 'anti-scalping' legislation; targeted advocacy campaign to reopen the Theatre Royal in Sydney; developed Consultation Guidelines re engaging international performers for major commercial musical productions; advocacy to change the music festival regulatory framework in NSW; established a Digital Working Group to examine digital content and broadcasting issues; and celebrated the industry's achievements through presenting the 2019 Helpmann Awards for the first time in Melbourne.
- These major initiatives have resulted in:
 - Membership base remains strong, diverse and national
 - Members' interests represented in review of modern awards
 - Training and implementation of an industry Code and member resources to support safe and respectful workplaces
 - NSW Government commitment to reopen Theatre Royal
 - Legislative changes with respect to the secondary ticket market
 - NSW regulation committee inquiry into music festival regulations
 - Raised profile of live performance industry and the association nationally.

Significant Changes In Financial Affairs

There are no other significant changes in the nature of the Association's principal activities during the financial year.

Operating Results

The net result for the year amounted to a loss \$67,491 (2018: profit \$7,919).

There have been no significant changes in the financial affairs of the association.

Right of Members to Resign

Under section 174 of the *Fair Work (Registered Organisations) Act 2009* members have the right to resign from Australian Entertainment Industry Association by providing written notice.

Under AEIA's Rules – Rule 11 Resignation of members:

- A Member may resign from membership of the Association by written notice addressed and delivered to the Chief Executive.
- A notice of resignation from membership takes effect:
 - where a Member ceases to be eligible to be a Member of the Association – on the date the notice is received by the Association or the day specified in the notice (being a date after the date on which the Member ceased to be eligible to be a Member of the Association); or
 - in all other cases – on the date specified in the notice or if no date is specified, 2 weeks after the notice is received by the Association.
- Any amount owed by a former Member to the Association in relation to the period before the Member's resignation takes effect will remain due and payable by the former Member. The amount owing may be sued for and recovered in the name of the Association in a court of competent jurisdiction as a debt due to the Association.
- A notice delivered to the Chief Executive in accordance with Rule 11(a) is taken to have been received by the Association when it was delivered to the offices of the Association.
- A notice of resignation that the Association receives at its registered office will be valid, even if it is not addressed and delivered to the Chief Executive.
- A resignation from membership of the Association is valid even if it is not made in accordance with this Rule if the Member is informed in writing by or on behalf of the Association that the resignation has been accepted.

- If a Member resigns with outstanding amounts due to the Association and subsequently seeks to re-join the Association without having paid the amounts due, the Person must pay the Association the outstanding amounts due in full before that Person will be eligible to become a Member of the Association again.

Number of Members

As at 30 June 2019 the Association had 409 members (2018: 414 members).

Number of Employees

Number of Employees 10, (2018: 10).

Committee of Management - Executive Councillors

The names of the Councillors during the year and up to the date of this report are:

T Brookman *
 A Budd *
 L Campbell *
 M Coppel *
 S Donnelly *
 R Evans *
 D Gautier *
 J Kotzas *
 P McIntyre *
 L McLean *
 S McGrath *
 M O'Connor *
 R Pilbeam *
 M Smith *
 L Withers *
 F Winning *
 J Vince (appointed 28/03/2019)

M Cassel (resigned 31/07/2018)

A Kay (resigned 22/11/2018)

*All held office for the full Financial Year

Indemnifying Officers, Executives or Auditors

The Association has obtained insurance in respect of councillors, officers and executives against all liabilities to other persons that may arise from their positions as councillors, officers or executives. A premium of \$13,576 (2018: \$13,783) has been paid for this insurance.

The Association has not during or since the end of the financial year, in respect of an auditor of the Association:

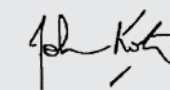
- Indemnified or made any relevant agreement for indemnifying a liability, including costs and expenses in successfully defending legal proceedings; or
- Paid or agreed to pay a premium in respect of a contract insuring against a liability for the costs or expenses to defend legal proceedings.

No other officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.

Signed in accordance with a resolution of the Councillors.



Richard Evans
President



John Kotzas
Vice President

24 October 2019

Executive Council Statement for the Year Ended 30 June 2019

On 24 October 2019 the Executive Councillors of AEIA passed the following resolution in relation to the general purpose Financial report (GPFR) for the year ended 30 June 2019.

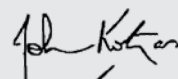
The Executive Council declares that in its opinion:

- a) the financial statements and notes comply with the Australian Accounting Standards;
- b) the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act);
- c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of AEIA for the financial year to which they relate;
- d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- e) during the financial year to which the GPFR relates and since the end of that year:
 - i. meetings of the Executive Council were held in accordance with the rules of the Association; and
 - ii. the financial affairs of AEIA have been managed in accordance with the rules of the Association; and
 - iii. the financial records of AEIA have been kept and maintained in accordance with the RO Act; and
 - iv. where information has been sought in any request by a member of AEIA or Commissioner duly made under section 272 of the RO Act has been provided to the member or Commissioner; and
 - v. where any order for inspection of financial records has been made by the Fair Work Commission under Section 273 of the RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the Executive Councillors and is signed for and on behalf of the Councillors by:



Richard Evans
President



John Kotzas
Vice President

24 October 2019

Statement of Profit or Loss and Other Comprehensive Income for the Year Ended 30 June 2019

| | Notes | 2019 \$ | 2018 \$ |
|--|-------|------------------|------------------|
| Revenue | | | |
| Membership subscription * | | 502,626 | 496,296 |
| Interest | 3A | 19,590 | 18,603 |
| Helpmann Awards | | 658,281 | 600,885 |
| Other revenue | 3B | 1,580,064 | 1,396,623 |
| Total Revenue | | 2,760,561 | 2,512,407 |
| Other Income | | | |
| Grants and/or donations* | | - | - |
| Revenue from recovery of wages activity * | | - | - |
| Total Other Income | | - | - |
| Total Income | | 2,760,561 | 2,512,407 |
| Expenses | | | |
| Employee expenses | 4A | 1,357,524 | 1,239,814 |
| Administration expenses | 4B | 698,527 | 570,108 |
| Depreciation and amortisation | 4C | 37,547 | 26,755 |
| Legal costs | 4D | 11,205 | 11,530 |
| Audit fees | 14 | 17,254 | 16,751 |
| Grants and/or donations * | 4E | 2,800 | - |
| Other expenses * | 4F | - | - |
| Helpmann Awards | | 703,195 | 639,530 |
| Total expenses | | 2,828,052 | 2,504,488 |
| (Deficit)/ Surplus for the year | | (67,491) | 7,919 |
| Income tax expense | | - | - |
| (Deficit)/ Surplus after Income Tax Expense | | (67,491) | 7,919 |
| Other Comprehensive Income, net of tax | | - | - |
| Total Comprehensive Income for the Year | | (67,491) | 7,919 |

The above Statement should be read in conjunction with the notes.
* As required by the reporting Guidelines. Item to remain even if 'nil'.

Statement of Financial Position as at 30 June 2019

| | Notes | 2019 \$ | 2018 \$ |
|--------------------------------------|-------|------------------|------------------|
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 5A | 1,422,740 | 1,338,886 |
| Trade and other receivables * | 5B | 303,972 | 349,411 |
| Other current assets | 5C | 210,673 | 204,735 |
| TOTAL CURRENT ASSETS | | 1,937,385 | 1,893,032 |
| NON-CURRENT ASSETS | | | |
| Office equipment | 6A | 33,519 | 14,664 |
| Furniture and fittings | 6B | 4,770 | 3,181 |
| Intangibles | 6C | 81,672 | 51,889 |
| TOTAL NON-CURRENT ASSETS | | 119,961 | 69,734 |
| TOTAL ASSETS | | 2,057,346 | 1,962,766 |
| CURRENT LIABILITIES | | | |
| Trade payables * | 7A | 208,048 | 193,161 |
| Other payables * | 7B | 1,161,015 | 1,035,344 |
| Employee provisions | 8A | 202,342 | 173,144 |
| TOTAL CURRENT LIABILITIES | | 1,571,405 | 1,401,649 |
| NON-CURRENT LIABILITIES | | | |
| Employee provisions | 8A | 15,800 | 23,485 |
| Other non-current liabilities * | 9A | - | - |
| TOTAL NON-CURRENT LIABILITIES | | 15,800 | 23,485 |
| TOTAL LIABILITIES | | 1,587,205 | 1,425,134 |
| NET ASSETS | | 470,141 | 537,632 |
| MEMBERS' EQUITY | | | |
| General funds | 10A | 120,000 | 120,000 |
| Retained earnings | | 350,141 | 417,632 |
| TOTAL MEMBERS' EQUITY | | 470,141 | 537,632 |

The above Statement should be read in conjunction with the notes.
* As required by the reporting Guidelines. Item to remain even if 'nil'.

Statement of Changes in Equity for the Year Ended 30 June 2019

| | General Funds \$ | Retained Earnings \$ | Total Equity \$ |
|---|---------------------|-------------------------|--------------------|
| Balance as at 01 July 2017 | 120,000 | 409,713 | 529,713 |
| Adjustment for errors | - | - | - |
| Adjustment for changes in accounting policies | - | - | - |
| Surplus for the year | - | 7,919 | 7,919 |
| Other comprehensive income for the year | - | - | - |
| Transfer to/from Legal expense reserve | - | - | - |
| Transfer from retained earnings | - | - | - |
| Closing balance as at 30 June 2018 | 120,000 | 417,632 | 537,632 |
| Adjustment for errors | - | - | - |
| Adjustment for changes in accounting policies | - | - | - |
| Deficit for the year | - | (67,491) | (67,491) |
| Other comprehensive income for the year | - | - | - |
| Transfer to/from Legal expense Reserve | - | - | - |
| Transfer from retained earnings | - | - | - |
| Closing balance as at 30 June 2019 | 120,000 | 350,141 | 470,141 |

The above Statement should be read in conjunction with the notes.

Statement of Cash Flows for the Year Ended 30 June 2019

| | Notes | 2019 \$ | 2018 \$ |
|---|-----------|------------------|------------------|
| Cash Flows from Operating Activities | | | |
| Cash received | | | |
| Receipts from other reporting units/ controlled entity(s) * | | - | - |
| Receipts from members and non members | | 2,969,771 | 2,591,791 |
| Interest received | | 19,734 | 18,559 |
| Cash Used | | | |
| Payment to other reporting units/ controlled entity(s) * | | - | - |
| Payments to suppliers and employees | | (2,817,876) | (2,621,969) |
| Net Cash (Used)/ Provided by Operating Activities | 11 | 171,629 | (11,620) |
| Cash Flows From Investing Activities | | | |
| Cash Used | | | |
| Purchase of Property, Plant and Equipment | 6A, 6B | (30,376) | (13,475) |
| Purchase of Website | 6C | (57,399) | (43,080) |
| Net Cash Used In Investing Activities | | (87,775) | (56,555) |
| Net Increase/ (Decrease) in Cash Held | | 83,854 | (68,175) |
| Cash & cash equivalents the beginning of the financial year | | 1,338,886 | 1,407,061 |
| Cash & cash equivalents at the end of the Financial Year | 5A | 1,422,740 | 1,338,886 |

The above Statement should be read in conjunction with the notes.
* As required by the reporting Guidelines. Item to remain even if 'nil'.

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Note 1. Summary of Significant Accounting Policies

1.1 Basis of Preparation of the Financial Statements

The Australian Entertainment Industry Association (AEIA) is an incorporated association, incorporated and domiciled in Australia. AEIA's principal activities are the provision of benefits and support to its members in the areas of industrial relations, human resource services and a broad range of other issues.

The registered office and principal place of business is Level 1, 15-17 Queen Street, Melbourne, Victoria. The financial statements are presented in Australian dollars, rounded to the nearest \$1.

The financial report was authorised for issue by the Executive Council of AEIA on the date shown on the Executive Council Statement attached to the Financial Statements.

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, including Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board and the *Fair Work (Registered Organisations) Act 2009*.

The financial report has been prepared on a going concern and an accrual basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non current assets. Cost is based on the fair values of the consideration given in exchange for assets.

AEIA is considered to be a Not for Profit entity and has prepared the financial statements in accordance with the requirements regarding Not for Profit entities as contained in Australian Accounting Standards.

The following is a summary of the material accounting policies adopted by the company in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

1.2 Comparative Figures

Comparatives have been reclassified where necessary so as to be consistent with the figures presented in the current financial year.

1.3 Significant Accounting Judgements and Estimates

There are no key accounting assumptions or estimates that have been identified that have a significant risk.

1.4 New Australian Accounting Standards

New or amended Accounting Standards and Interpretations adopted

AASB 9 Financial Instruments
The entity has adopted AASB 9 from 01 July 2018 using the

Note 1. Summary of Significant Accounting Policies (Cont'd)

modified retrospective approach and as such, comparatives have not been restated. There was no impact on opening retained earnings as at 1 July 2018.

The standard introduced new classification and measurement models for financial assets. A financial asset shall be measured at amortised cost if it is held within a business model whose objective is to hold assets in order to collect contracted cash flows which arise on specified dates and that are solely principal and interest.

A debt investment shall be measured at fair value through other comprehensive income if it is held within a business model whose objective is to both hold assets in order to collect contractual cash flows which arise on specified dates that are solely principal and interest as well as selling the asset on the basis of its fair value.

All other financial assets are classified and measured at fair value through profit or loss unless the entity makes an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for-trading or contingent consideration recognised in a business combination) in other comprehensive income (OCI).

Impairment is measured using a 12-month ECL method unless the credit risk on a financial instrument has increased significantly since initial recognition in which case the lifetime ECL method is adopted.

For receivables, a simplified approach to measuring expected credit losses using a lifetime expected loss allowance is available.

At the date of approving the financial report, the following Australian Accounting Standards and Interpretations relevant to Australian Entertainment Industry Association have recently been issued or amended but are not yet mandatory, have not been early adopted by Australian Entertainment Industry Association for the period ended 30 June 2019.

| Standard/ Interpretation | Effective for the annual reporting period beginning on | Expected to be initially applied in the financial year ending |
|--|--|---|
| AASB 15 'Revenue from Contracts with Customers' and AASB 2014-5 'Amendments to Australian Accounting Standards arising from AASB 15' | 01 January 2019 | 30 June 2020 |
| AASB 1058 'Income of Not-For-Profit Entities' | 01 January 2019 | 30 June 2020 |
| AASB 16 'Amendments to Australian Accounting Standards – Leases' | 01 January 2019 | 30 June 2020 |

AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases. This will result in almost all leases being recognised on the statement of financial position by lessees, as an asset (the right to use the leased item) and a financial liability to pay rentals are recognised. The only exception are short-term and low value leases.

The Executive Council anticipates that the adoption of AASB 16 will have a material effect on the associations' financial statements by recognising all currently unbooked operating leases on the balance sheet as a right to use asset and associated lease liability.

Other than the effects discussed above, the Executive Council does not expect any significant amendments to the measurement or presentation as a result of the above amendments to standards and interpretations.

1.5 Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Memberships are generally for a period of twelve months from July to June. The membership fees are invoiced a month prior to 01 July each year and Membership Fee income is recognised in equal monthly instalments over the twelve month period ending June in the year to which it relates.

Revenue from Helpmann Awards is from Sponsorships, Ticket sales, Award entry fees. Income is recognised against the specific Helpmann Awards ceremony held.

Industry Service Fee revenue is paid by Members and Non-Members dependant on the shows/ events held during the financial year. A fee is charged for each show held. Income is recognised as invoices are raised on a monthly basis.

1.6 Government Grants

Government grants are not recognised until there is reasonable assurance that AEIA will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in profit or loss on a systematic basis over the periods in which AEIA recognises as expenses the related costs for which the grants are intended to compensate.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to AEIA with no future related costs are recognised in profit or loss in the period in which they become receivable.

1.7 Gains

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

1.8 Employee Benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) and termination benefits due within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability. These are recorded as current Liabilities.

Other long-term employee benefits are measured as the present value of the estimated future cash outflows to be made by the reporting unit in respect of services provided by employees up to reporting date. These are recorded as non-current Liabilities.

1.9 Leases

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of the leased property, and operating leases under which the lessor effectively retains all such risks and benefits.

Where fixed assets are acquired by means of finance leases, the present value of minimum lease payments, including any guaranteed residual value, are established as assets at the beginning of the lease term and are amortised on a straight line basis over their expected economic life. A corresponding liability is also established and each lease payment is allocated between such liability and interest expense.

Operating lease payments are charged to expense on a basis which is representative of the pattern of benefits derived from the leased property.

Payments under a non-cancellable operating lease for surplus leased space are recognised as a liability and expense when it is probable that a loss will be incurred. The amount recognised is the total expected outlay, net of sub-lease revenue, discounted at the interest rate implicit in the lease.

1.10 Cash

Cash is recognised at its nominal value. Cash and cash equivalents include cash on hand, deposits held at call with banks and other short term liquid investments.

1.11 Impairment

The collectability of debts is assessed at year-end and allowance is made if required for any expected credit losses.

1.12 Trade and Other Receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement with 30 days.

The entity has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

1.13 Trade and Other Payables

Accounts payable represent the principal amounts outstanding at reporting date plus, when applicable, any accrued interest.

1.14 Plant and Equipment

Plant and equipment is measured on the cost basis less depreciation and impairment losses.

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

1.15 Depreciation and Amortisation

Items of property plant and equipment are depreciated using the straight line method over their useful lives.

The depreciation rates used for each class of asset are as follows:

| | 2019 | 2018 |
|------------------------|---------------|---------------|
| Office Equipment | 1 to 5 years | 1 to 5 years |
| Furniture and Fittings | 4 to 10 years | 4 to 10 years |

1.16 Intangibles

Trademarks

Trademarks are stated at cost and are not amortised as the Councillors believe they have an indeterminate life and are not expected to diminish in value over time. The carrying amounts of the trademarks are reviewed at the end of each accounting period to ensure they are not valued in excess of their recoverable amounts.

Note 1. Summary of Significant Accounting Policies (Cont'd)

Websites

AEIA Members' website is initially measured at cost. Following initial recognition it is carried at cost less accumulated amortisation and any accumulated impairment losses.

The website is amortised over a useful life of three years.

1.17 Impairment of Non-Financial Assets

At each reporting date the Association reviews the carrying amounts of assets to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss if any. The Councillors are satisfied that the carrying amounts of assets do not exceed the net amounts that are expected to be recovered through the cash inflows and outflows arising from the continued use and subsequent disposal of the assets.

1.18 Taxation

AEIA is exempt from income tax under Section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

1.19 Investment in Associates, Business Combinations

There were no investments in Associates, or any Business Combinations during the Year ended 30 June 2019.

Note 2. Events after the Reporting Period

No matter or circumstance has arisen since the end of the financial year that has significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of the affairs of the Association in future financial reports.

Note 3. Income

3A. Interest

| | 2019 \$ | 2018 \$ |
|-----------------------|---------------|---------------|
| Deposits | 19,590 | 18,603 |
| Total Interest | 19,590 | 18,603 |

3B. Other Revenue

| | 2019 \$ | 2018 \$ |
|----------------------------|------------------|------------------|
| Industry Service Fee | 1,493,443 | 1,346,303 |
| Other | 86,621 | 50,320 |
| Total Other Revenue | 1,580,064 | 1,396,623 |

Note 4. Expenses

4A. Employee Expenses *

| | 2019 \$ | 2018 \$ |
|---|------------------|------------------|
| Holders of office: | | |
| Wages and Salaries | - | - |
| Superannuation | - | - |
| Leave and other entitlements | - | - |
| Separation and redundancies | - | - |
| Subtotal employee expenses holders of office | - | - |
| Employees other than office holders: | | |
| Wages and Salaries | 1,173,910 | 1,091,597 |
| Superannuation | 108,060 | 95,884 |
| Leave and other entitlements | 21,513 | 2,419 |
| Separation and redundancies | - | - |
| Other employee expenses | 54,041 | 49,914 |
| Subtotal employee expenses employees other than office holders | 1,357,524 | 1,239,814 |
| Total Employee Expenses | 1,357,524 | 1,239,814 |

4B. Administration Expenses

| | 2019 \$ | 2018 \$ |
|--|----------------|----------------|
| Total paid to employers for payroll deductions of membership subscriptions * | - | - |
| Fees/allowances - meeting and conferences* | - | - |
| Conference and meeting Expenses | - | 3,000 |
| Meeting Expenses - Executive Council | 20,393 | 15,354 |
| Meeting Expenses - Annual General Meeting | 1,316 | 600 |
| Meeting Expenses - Members Forum | 32,570 | 35,209 |
| Rent | 97,325 | 94,263 |
| Other Expenses | 546,923 | 421,682 |
| Total Administration Expenses | 698,527 | 570,108 |

* As required by the reporting Guidelines. Item to remain even if 'nil'.

4C. Depreciation and Amortisation

| | 2019 \$ | 2018 \$ |
|--|---------------|---------------|
| Depreciation | | |
| Office equipment | 6,685 | 4,454 |
| Furniture & Fittings | 3,246 | 3,124 |
| Total Depreciation | 9,931 | 7,578 |
| Amortisation | | |
| Intangibles | 27,616 | 19,177 |
| Total Amortisation | 27,616 | 19,177 |
| Total Depreciation and Amortisation | 37,547 | 26,755 |

4D. Legal Costs *

| | 2019 \$ | 2018 \$ |
|-----------------------------|---------------|---------------|
| Litigation | - | - |
| Other legal general matters | 11,205 | 11,530 |
| Total Legal Costs | 11,205 | 11,530 |

4E. Grants or Donations*

| | 2019 \$ | 2018 \$ |
|--|--------------|------------|
| Grants: | | |
| Total paid that were \$1,000 or less | - | - |
| Total paid that exceeded \$1,000 | - | - |
| Donations: | | |
| Total paid that were \$1,000 or less | - | - |
| Total paid that exceeded \$1,000 - (paid to Australian Festival Association) | 2,800 | - |
| Total Grants or Donations | 2,800 | - |

4F. Other Expenses

| | 2019 \$ | 2018 \$ |
|---|------------|------------|
| Penalties – via RO Act or the <i>Fair Work Act 2009</i> * | - | - |
| Total Other Expenses | - | - |

* As required by the reporting Guidelines. Item to remain even if 'nil'.

Note 5. Current Assets

5A. Cash and Cash Equivalents

| | 2019 | 2018 |
|--|------------------|------------------|
| | \$ | \$ |
| Cash at Bank | 686,093 | 611,283 |
| Cash on Hand | 200 | 200 |
| Short-term Deposit | 736,447 | 717,403 |
| Rent Guarantee – Term Deposit | - | 10,000 |
| Total Cash and Cash Equivalents | 1,422,740 | 1,338,886 |

The short term deposits mature on 07 November 2019 (\$369,892) and 15 December 2019 (\$366,555). The effective interest rate on the short-term deposits are 2.35% (2018: 2.57%) and 2.2% (2018: 2.48%) respectively.

5B. Trade and Other Receivables (Current)

| | 2019 | 2018 |
|---|----------------|----------------|
| | \$ | \$ |
| Net Receivables from Other Reporting Unit(s) * | - | - |
| Other Receivables | | |
| Trade Debtors | 308,972 | 368,914 |
| Allowance for expected credit losses | (5,000) | (19,503) |
| Net Total Other Receivables | 303,972 | 349,411 |
| Total Trade and Other Receivables | 303,972 | 349,411 |

The movement in the allowance for expected credit losses of trade and other receivables is as follows:

| | 2019 | 2018 |
|------------------------|--------------|---------------|
| | \$ | \$ |
| At 01 July | 19,503 | 19,503 |
| Provision not required | (14,503) | - |
| Amounts Written off | - | - |
| Amounts Recovered | - | - |
| At 30 June | 5,000 | 19,503 |

* As required by the reporting Guidelines. Item to remain even if 'nil'.

5C. Other Current Assets

| | 2019 | 2018 |
|-----------------------------------|----------------|----------------|
| | \$ | \$ |
| Helpmann Awards prepaid expenses | 177,725 | 180,031 |
| Other prepaid expenses | 32,948 | 24,704 |
| Total Other Current Assets | 210,673 | 204,735 |

Note 6. Non-Current Assets

6A. Office Equipment

| | 2019 | 2018 |
|--------------------------------|---------------|---------------|
| | \$ | \$ |
| Office Equipment - At Cost | 78,347 | 52,807 |
| Less: Accumulated Depreciation | (44,828) | (38,143) |
| Total Office Equipment | 33,519 | 14,664 |

Reconciliation of the Opening and Closing Balances of Office Equipment

As at 01 July 2018

| | | |
|------------------------------------|---------------|---------------|
| Gross book value | 52,807 | 49,665 |
| Accumulated depreciation | (38,143) | (44,022) |
| Net book value 01 July 2018 | 14,664 | 5,643 |
| Additions | 25,541 | 13,475 |
| Depreciation expense | (6,685) | (4,454) |
| Disposals | - | - |
| Transfers | - | - |
| Net book value 30 June 2019 | 33,519 | 14,664 |

Net book value as of 30 June 2019 represented by:

| | | |
|------------------------------------|---------------|---------------|
| Gross book value | 78,347 | 52,807 |
| Accumulated depreciation | (44,828) | (38,143) |
| Net book value 30 June 2019 | 33,519 | 14,664 |

6B. Furniture and Fittings

| | 2019 | 2018 |
|-------------------------------------|--------------|--------------|
| | \$ | \$ |
| Furniture and Fittings - At Cost | 40,579 | 35,744 |
| Less: Accumulated Depreciation | (35,809) | (32,563) |
| Total Furniture and Fittings | 4,770 | 3,181 |

Reconciliation of the Opening and Closing Balances of Furniture and Fittings

As at 01 July 2018

| | | |
|------------------------------------|--------------|--------------|
| Gross book value | 35,744 | 35,744 |
| Accumulated depreciation | (32,563) | (29,439) |
| Net book value 01 July 2018 | 3,181 | 6,305 |
| Additions | 4,835 | - |
| Depreciation expense | (3,246) | (3,124) |
| Disposals | - | - |
| Transfers | - | - |
| Net book value 30 June 2019 | 4,770 | 3,181 |

Net book value as of 30 June 2019 represented by:

| | | |
|------------------------------------|--------------|--------------|
| Gross book value | 40,579 | 35,744 |
| Accumulated depreciation | (35,809) | (32,563) |
| Net book value 30 June 2019 | 4,770 | 3,181 |

6C. Intangibles

| | 2019 | 2018 |
|---|---------------|---------------|
| | \$ | \$ |
| Trademarks – At Cost | 4,630 | 4,630 |
| Website – At Cost | 265,508 | 208,110 |
| Less : Accumulated Amortisation - Website | (188,466) | (160,851) |
| Total Website | 77,042 | 47,259 |
| Total Website and Trademarks | 81,672 | 51,889 |

Reconciliation of the Opening and Closing Balances of Website

As at 01 July 2018

| | | |
|------------------------------------|---------------|---------------|
| Gross book value | 208,110 | 165,030 |
| Accumulated depreciation | (160,851) | (141,674) |
| Net book value 01 July 2018 | 47,259 | 23,356 |
| Additions | 57,399 | 43,080 |
| Amortisation expense | (27,616) | (19,177) |
| Disposals | - | - |
| Transfers | - | - |
| Net book value 30 June 2019 | 77,042 | 47,259 |

Net book value as of 30 June 2019 represented by:

| | | |
|------------------------------------|---------------|---------------|
| Gross book value | 265,508 | 208,110 |
| Accumulated depreciation | (188,466) | (160,851) |
| Net book value 30 June 2019 | 77,042 | 47,259 |

Note 7. Current Liabilities

7A. Trade Payables

| | 2019 \$ | 2018 \$ |
|---|----------------|----------------|
| Non-Interest Bearing | | |
| Trade creditors | 110,664 | 102,229 |
| Accruals | 97,384 | 90,932 |
| Subtotal Trade Creditors and Accruals | 208,048 | 193,161 |
| Payables to Other Reporting Unit(s) | - | - |
| Subtotal Payables to Other Reporting Unit(s) | - | - |
| Total Trade Payables | 208,048 | 193,161 |

Settlement is usually made within 30 days.

7B. Other Payables

| | 2019 \$ | 2018 \$ |
|--|------------------|------------------|
| Wages and Salaries | - | - |
| Superannuation | - | - |
| Payable to employers for making payroll deductions of membership subscriptions * | - | - |
| Legal costs - Litigation* | - | - |
| Legal costs – Other legal costs * | - | - |
| Prepayments received/ unearned revenue | 1,066,934 | 938,319 |
| GST payable | 92,959 | 82,200 |
| Other | 1,122 | 14,825 |
| Total Other Payables | 1,161,015 | 1,035,344 |

Total other payables are expected to be settled in:

| | | |
|-----------------------------|------------------|------------------|
| No more than 12 months | 1,161,015 | 1,035,344 |
| More than 12 months | - | - |
| Total Other Payables | 1,161,015 | 1,035,344 |

Note 8. Provisions

8A. Employee Provisions*

| | 2019 \$ | 2018 \$ |
|--|------------|------------|
| Office holders * | | |
| Annual Leave | - | - |
| Long Service Leave | - | - |
| Separation and Redundancies | - | - |
| Superannuation | - | - |
| Other Employee Provisions | - | - |
| Subtotal Employee Provisions – Office holders * | - | - |

Employees other than Office holders

| | | |
|---|----------------|----------------|
| Annual Leave | 55,665 | 55,533 |
| Long Service Leave | 162,477 | 141,096 |
| Separation and Redundancies | - | - |
| Superannuation | - | - |
| Other Employee Provisions | - | - |
| Subtotal Employee Provisions – Employees other than Office holders | 218,142 | 196,629 |
| Total Employee Provisions | 218,142 | 196,629 |
| Current | 202,342 | 173,144 |
| Non-current | 15,800 | 23,485 |
| Total Employee Provisions | 218,142 | 196,629 |

* As required by the reporting Guidelines. Item to remain even if 'nil'.

Note 9. Non-Current Liabilities

9A. Other Non-Current Liabilities *

| | 2019 \$ | 2018 \$ |
|--|------------|------------|
| Other Non-Current Liabilities | - | - |
| Total Other Non-Current Liabilities | - | - |

Note 10. Members Equity

10A. General Funds

| | 2019 \$ | 2018 \$ |
|----------------------------------|----------------|----------------|
| Legal Expense Reserve | | |
| Balance at start of year | 120,000 | 120,000 |
| Transferred to reserve | - | - |
| Transferred from Reserve | - | - |
| Balance as at end of year | 120,000 | 120,000 |

Note 11. Statement of Cash Flows

11A. Cash Flow Reconciliation

| | 2019 \$ | 2018 \$ |
|---|--------------------|--------------------|
| Reconciliation of Cash and Cash Equivalents as per Statement of Financial Position to Cash Flow Statement: | | |
| Cash and Cash Equivalents as per: | | |
| Statement of Cash Flows | 1,422,740 | 1,338,886 |
| Statement of Financial Position | 1,422,740 | 1,338,886 |
| Difference | - | - |
| | 2019 \$ | 2018 \$ |

Reconciliation of profit to net cash from operating activities:

| | | |
|---------------------------------|----------|-------|
| (Deficit)/ Surplus for the year | (67,491) | 7,919 |
|---------------------------------|----------|-------|

Adjustments for non-cash items

| | | |
|---|--------|--------|
| Depreciation of Property, Plant & Equipment | 9,931 | 7,578 |
| Amortisation of Intangibles | 27,616 | 19,177 |
| Gain on Disposal of Assets | - | - |

Changes in Assets and Liabilities

| | | |
|---|----------------|-----------------|
| Decrease/ (Increase) in trade and other receivables | 59,941 | (13,729) |
| (Decrease) in allowance for doubtful debts | (14,503) | - |
| (Increase)/ Decrease in other assets | (5,937) | 37,086 |
| Increase / (Decrease) in trade and other payables | 154,261 | (96,693) |
| Increase in employee provisions | 7,811 | 27,042 |
| Net Cash Provided/ (used in) by Operating Activities | 171,629 | (11,620) |

* As required by the reporting Guidelines. Item to remain even if 'nil'.

Note 12. Contingent Liabilities and Commitments

12A. Lease Commitments

| | 2019 \$ | 2018 \$ |
|--|----------------|----------------|
| Non-Cancellable Operating Leases Payable: | - | - |
| Premises Rental (excl GST) Payable no later than one year | 106,851 | 103,445 |
| Payable later than one year but not later than five years | 110,561 | 217,785 |
| Total Lease Commitments | 217,412 | 321,230 |

12B. Contingent Liabilities

AEIA maintains a security deposit of \$10,000 as part of the lease agreement of the office premises at 15-17 Queen Street, Melbourne.

Note 13. Related Party Disclosures

13A. Related Party Transactions - Executive Councillors

Related Party Transactions

The following related party transactions occurred during the financial year:

Revenue received from:

All Executive Councillors' Organisations pay a membership subscription fee at the standard commercial rates set for the membership.

| Expenses paid to: | 2019 \$ | 2018 \$ |
|--|------------|------------|
| D Gautier – CEO, Adelaide Festival Centre - for Venue Hire/ Catering. | 1,298 | 698 |
| J Kotzas – Chief Executive, Queensland Performing Arts Centre - for Venue Hire/ Catering/ Audio staging. | 8,905 | 3,285 |
| F Winning – Head of Programming – Sydney Opera House Trust – for Venue hire/ Catering/ Audio staging. | 5,708 | 6,955 |
| P McIntyre – Executive Director – Sydney Theatre Company – for Venue hire/ Catering. | 882 | - |

Terms and conditions of transactions with related parties

The sales to and purchases from related parties are made on terms to those that prevail in arm's length transactions. Outstanding balances for sales and purchases at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. For the year ended 30 June 2019, the Australian Entertainment Industry Association has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body (2018: \$Nil).

No members of the Executive Council received any remuneration for services as Executive Councillors.

No employee provisions have been made for any Executive Councillor / Office holders.

Note 13. Related Party Disclosures (Cont'd)

13B. Key Management Personnel Remuneration

| | 2019 \$ | 2018 \$ |
|--|----------------|----------------|
| Short-term employee benefits | | |
| Salary (including annual leave taken) | 241,552 | 228,026 |
| Annual leave accrued | - | 8,299 |
| Performance Bonus | 5,476 | - |
| Total Short-term employee benefits | 247,028 | 236,325 |
| Post-employment benefits | | |
| Superannuation | 20,307 | 16,499 |
| Total post-employment benefits | 20,307 | 16,499 |
| Other long-term benefits | | |
| Long service leave | 58,616 | 52,750 |
| Total Other long-term benefits | 58,616 | 52,750 |
| Total Key Management Personnel Remuneration | 325,951 | 305,574 |

Note 14. Remuneration of Auditors

| | 2019 \$ | 2018 \$ |
|---------------------------------------|---------------|---------------|
| Financial statement audit services | 17,254 | 16,751 |
| Other services | - | - |
| Total Remuneration of Auditors | 17,254 | 16,751 |

Note 15. Financial Instruments

Financial Risk Management Objectives and Policies

The Association's principal financial instruments comprise receivables, payables, cash, and short-term deposits. These activities expose the Association to a variety of financial risks: market risk (including interest rate risk and price risk), credit risk and liquidity risk.

Although the Association does not have documented policies and procedures, the Councillors manage the different types of risks to which it is exposed by considering risk and monitoring levels of exposure to interest rate risk and by being aware of market forecasts for interest rates. Ageing analyses and monitoring of specific credit allowances are undertaken to manage credit risk, liquidity risk is monitored through general business budgets and forecasts.

15A. Categories of Financial Instruments

The Association holds the following financial instruments:

| | 2019 \$ | 2018 \$ |
|-------------------------------|------------------|------------------|
| Financial Assets | | |
| Cash and cash equivalents | 1,422,740 | 1,338,886 |
| Trade and other receivables | 303,972 | 349,411 |
| Total Financial Assets | 1,726,711 | 1,688,297 |

| | | |
|------------------------------------|------------------|------------------|
| Financial Liabilities | | |
| Trade and other payables | 1,369,063 | 1,228,505 |
| Total Financial Liabilities | 1,369,063 | 1,228,505 |

| | | |
|---------------------|----------------|----------------|
| Net exposure | 357,648 | 459,792 |
|---------------------|----------------|----------------|

15B. Risk Exposure and Responses

Market risk

The Association's exposure to market interest rates relates primarily to the entity's short term deposits held. The effect of volatility of interest rates within expected reasonable possible movements would not be material.

Price risk

The Association's exposure to commodity and equity securities price risk is minimal.

Liquidity Risk

The Association manages liquidity risk by monitoring cash flow and maturity profiles of financial assets and liabilities.

Note 15. Financial Instruments (Cont'd)

Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at reporting date to recognised financial assets is the carrying amount of those assets, net of any allowance for doubtful debts, as disclosed in the statement of financial position and notes to the financial report.

The Association trades only with recognised, creditworthy third parties, and as such collateral is not requested nor is it the entity's policy to securitise its trade and other receivables.

It is the Association's policy to consider the credit worthiness of all customers who wish to trade on credit terms.

In addition, receivable balances are monitored on an ongoing basis with the result that the Association's exposure to bad debts is not significant. There are no significant concentrations of credit risk.

15C. Maturities of Financial Assets and Liabilities

The table below analyses the Association's financial liabilities, net and gross settled derivative financial instruments into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

| Year ended 30 June 2019 | < 6 months \$ | 6 – 12 months \$ | 1 – 5 years \$ | > 5 years \$ | Total \$ |
|--|---------------------|------------------------|----------------------|--------------------|------------------|
| Financial assets | | | | | |
| Bank | 1,422,740 | - | - | - | 1,422,740 |
| Trade and other receivables | 303,972 | - | - | - | 303,972 |
| Total Financial assets | 1,726,711 | - | - | - | 1,726,711 |
| Financial liabilities | | | | | |
| Trade and other payables | 1,090,441 | 278,622 | - | - | 1,369,063 |
| Total Financial liabilities | 1,090,441 | 278,622 | - | - | 1,369,063 |
| Net maturity | 636,270 | (278,622) | - | - | 357,648 |

Note 16. Fair Value Measurement

16A. Financial Assets and Liabilities

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

Note 17. Section 272 Fair Work (Registered Organisations) Act 2009

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

Information to be provided to members or Commissioner:

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

Officer and Related Party Disclosure Statement

in accordance with Section 293J *Fair Work (Registered Organisations) Act 2009*

I, Richard Evans, being the President of the Australian Entertainment Industry Association, declare the following Officer and Related Party Disclosure Statement.

| Organisation Name: | Australian Entertainment Industry Association | Branch Name: | |
|----------------------------|--|--------------------------|--------------|
| Financial year start date: | 01 July 2018 | Financial year end date: | 30 June 2019 |

Top Five Officers – Relevant remuneration and non-cash benefits

When all officers in Australian Entertainment Industry Association are ranked by relevant remuneration for the financial year, the following officers are ranked no lower than fifth:

- No officers in Australian Entertainment Industry Association received relevant remuneration from Australian Entertainment Industry Association, any relevant boards or related parties.

| Name | Office | Actual Amount of Relevant Remuneration | Value of Relevant non-cash benefits | Form of relevant non-cash benefits |
|-------|--------|---|--|---------------------------------------|
| 1.NIL | | | | |
| 2.NIL | | | | |
| 3.NIL | | | | |
| 4.NIL | | | | |
| 5.NIL | | | | |

Payments to related parties and declared persons or bodies

During the financial year, Australian Entertainment Industry Association made the following payments to related parties or declared persons or bodies. The details of these payments are included below.

This list does not include payments that have been exempted from disclosure under section 293G. (293G -5A – Arm's length terms)

| Date | Name | Nature of relationship | Purpose of payment | Amount | Other relevant details |
|------|------|------------------------|--------------------|--------|------------------------|
| | Nil | | | | |
| | Nil | | | | |
| | Nil | | | | |



Richard Evans
President

24 October 2019



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 Australia

INDEPENDENT AUDITOR'S REPORT

To the members of Australian Entertainment Industry Association

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Australian Entertainment Industry Association (the reporting unit), which comprises the statement of financial position as at 30 June 2019, the statement of 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, the Committee of Management Statement and the subsection 255(2A) report.

In our opinion the accompanying financial report of Australian Entertainment Industry Association, presents fairly, in all material respects the reporting unit's financial position as at 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and any other requirement imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

Basis for opinion

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

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

Other information

The Committee of Management are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Councillors' Operating report, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee of Management for the Financial Report

The Committee of Management of the reporting unit are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

BDO East Coast Partnership ABN 83 236 985 726 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO East Coast Partnership and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.



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.

- As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also: Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for 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 Reporting Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Reporting Unit audit. We remain solely responsible for our audit opinion.

We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during our audit. This description forms part of our auditor's report.

Declaration by the auditor

I, James Mooney, declare that I am an approved auditor, a member of the Chartered Accountants Australia New Zealand and hold a current Public Practice Certificate.

BDO East Coast Partnership



James Mooney
 Partner

Melbourne, 24 October 2019

Registration number: AA2017/65

Executive Council Attendance

1 July 2018 until 30 June 2019

| | Total meetings eligible to attend | Meetings attended |
|--|-----------------------------------|-------------------|
| Presidents | | |
| Andrew Kay AM Andrew Kay & Associates (1/7/18 – 22/11/18) | 3 | 3 |
| Richard Evans Australian Chamber Orchestra (22/11/18 – Present) | 2 | 2 |
| Vice Presidents | | |
| John Kotzas Queensland Performing Arts Centre | 5 | 4 |
| Maria O'Connor Ticketmaster Australasia | 5 | 5 |
| Executive Councillors | | |
| Torben Brookman GWB Entertainment | 5 | 2 |
| Alex Budd Opera Australia | 5 | 4 |
| Lisa Campbell Luckiest Productions | 5 | 4 |
| Michael Cassel Michael Cassel Group (1/7/18 – 31/7/18) | 0 | 0 |
| Michael Coppel AM Live Nation Australasia | 5 | 2 |
| Sue Donnelly Belvoir | 5 | 5 |
| Richard Evans Australian Chamber Orchestra (1/7/18 – 22/11/18) | 3 | 2 |
| Douglas Gautier AM Adelaide Festival Centre | 5 | 3 |
| Shirley McGrath Gordon Frost Organisation | 5 | 4 |
| Patrick McIntyre Sydney Theatre Company | 5 | 4 |
| Liza McLean Tinderbox Productions | 5 | 2 |
| Rod Pilbeam AEG Ogden | 5 | 5 |
| Melanie Smith Arts Centre Melbourne | 5 | 4 |
| Judy Vince Crown Perth (28/3/19 – Present) | 1 | 1 |
| Fiona Winning Sydney Opera House Trust | 5 | 4 |
| Louise Withers Louise Withers and Associates | 5 | 3 |

Observers

Cameron Hoy (1 July 2018 - Present)
Tim McGregor (1 July 2018 - Present)
Judy Vince (1 July 2018 – 28 March 2019)
Paula McKinnon (6 June 2019 – Present)

Executive Council

Executive Council, 1 July 2018 until 30 June 2019

Presidents



Andrew Kay AM
Andrew Kay & Associates
(1 July 2018 - 22 November 2018)



Richard Evans
Australian Chamber Orchestra
(22 November 2018 - Present)



John Kotzas
Queensland Performing Arts Centre



Maria O'Connor
Ticketmaster Australasia

Vice Presidents

Executive Councillors



Torben Brookman
GWB Entertainment



Alex Budd
Opera Australia



Lisa Campbell
Luckiest Productions



Michael Cassel
Michael Cassel Group
(1 July 2018 - 31 July 2018)



Cameron Hoy
Ticketek



Michael Coppel AM
Live Nation Australasia



Sue Donnelly
Belvoir



Richard Evans
Australian Chamber Orchestra
(1 July 2018 - 22 November 2018)



Douglas Gautier AM
Adelaide Festival Centre



Tim McGregor
TEG Live



Shirley McGrath
Gordon Frost Organisation



Patrick McIntyre
Sydney Theatre Company



Liza McLean
Tinderbox Productions



Rod Pilbeam
AEG Ogden



Judy Vince
Crown Perth
(1 July 2018 - 28 March 2019)



Melanie Smith
Arts Centre Melbourne



Judy Vince
Crown Perth
(28 March 2019 - Present)



Fiona Winning
Sydney Opera House Trust



Louise Withers
Louise Withers and Associates



Paula McKinnon
Disney Theatrical Productions
Australia & NZ
(6 June 2019 - Present)

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Members

| | | | | | | | | | |
|--|---|--|--|---|--|---|---|---|--|
| A-List Entertainment | AV1 Pty Ltd | Central Australian Singing Inc | Exhibit Systems Pty Ltd | JR Affiliates | Melbourne Theatre Company | Perth International Arts Festival | Shaun Parker & Company Limited | The Australian Festival of Chamber Music | United Production Australia Inc |
| Abstract Entertainment Pty Ltd | Awesome Arts Australia Ltd | Century Entertainment Pty Ltd | ExpoNet Pty Ltd | Juliusmedia Group Pty Ltd | Mellen Promotions Pty Ltd | Perth Theatre Trust - (The Trustee for PTT) | Shopfront Arts Co. Op. Ltd | The Australian Haydn Ensemble Inc | University of NSW |
| ACMN Pty Ltd | Back to Back Theatre Inc | Chinatown Cinema Corporation | Expressions Dance Company | Kermond Creative Pty Ltd | Metro Arts | Peta Spurling-Brown t/a Hey Boss | Showcall Crewing Pty Ltd | The Cinergy Group t/a Metro Cinemas Boronia | University of Tasmania Conservatorium of Music |
| Adelaide Festival | Backrow Productions (Aust) Pty Ltd | Christine Dunstan Productions Pty Ltd | Feel Presents Pty Ltd | Kerry Comerford | Metro Cinemas | Phil Birnbaum | Showwork Pty Ltd | The Contemporary Dance Company of WA Ltd t/a Co3 | Van Den Berg Design Team Pty Ltd |
| Adelaide Festival Centre Trust | Backstage Productions Pty Ltd | Christine Walsh Ent (Aust Conservatoire of Ballet) | Festival of Voices | Kids Promotions Pty Ltd | Metropolis Touring P/L | Phunktional Ltd | Sketch Evolution Pty Ltd | The Darwin Festival Ltd | Victorian Opera Company Ltd |
| Adelaide Fringe Incorporated | Balletlab Association Inc | Chugg Entertainment | Festival Services Pty Ltd | La Boite Theatre Inc | Milad Etemadi | Pier 8 Productions Ltd | Slingsby Theatre Company Limited | The Last Great Hunt Inc | WA Venues & Events Ltd (WASO) |
| Adelaide Symphony Orchestra | Bangarra Dance Theatre | Chunky Move | Fibra Entertainment Pty Ltd | La Mama Inc | Millmaine Entertainment Marketing | Pinchgut Opera Ltd | Snuff Puppets Inc | The Music House (Aus) Pty Ltd | Wangaratta Festival of Jazz |
| Adrian Bohm Presents Pty Ltd | Barking Gecko Theatre Company | Circa | Finucane & Smith | Legs on the Wall Inc. | Mistletone Enterprises | Pinewood Cinema Pty Ltd | Spare Parts Puppet Theatre | The Prestige Presents | Warner Music Australia Pty Ltd |
| AEG Ogden (Cairns) Pty Ltd | BBC STUDIOS AUSTRALIA PTY LTD | Circus Oz | Flying Fruit Fly Found t/a Flying Fruit Fly Circus | Lennard Promotions Pty Ltd | Monkey Baa Theatre For Young People Ltd | Playbill Pty Ltd | Spectre Films ITF Sun Theatre Trust | The Production Company (Aust) Ltd | WASO Holdings Ltd |
| AEG Ogden (Newcastle) P/L - Newcastle Ent Centre | BBE Touring and Events Pty Ltd | Circus Royale Australia Unit Trust | Force Majeure Ltd | Life Like Touring (Australia) Pty Ltd (TEG) | Moogahlin Performing Arts Inc | PlayWriting Australia | Spiritworks Pty Ltd | The Punchline Comedy Club Pty Ltd | West Australian Ballet Inc |
| AEG Ogden (Perth Arena) P/L-WA Sports Centre Trust | Beardfoot Bookings and Promotions Pty Ltd | City Recital Hall Ltd | fortyfive downstairs | Linda Catalano | Moorilla Estate Pty Ltd - Mona Foma | Polyglot Theatre | Splendour in the Grass Pty Ltd | The Roots Music Agency | West Australian Opera (The) |
| AEG Ogden P/L - Brisbane Convention & Exhib Centre | Beef Records t/a Amazon Recovery | Civic Precinct Newcastle Civic Theatre | Frances Butler t/a Gap in the Fence | Little Peeperz Productions | Moshtix Pty Ltd | Port Fairy Spring Music Festival | St Martins Youth Arts Centre | The Star | Windmill Theatre |
| AEG Ogden Pty Ltd - Brisbane Entertainment Centre | Bell Shakespeare Company (The) | Clearlight Shows Pty Ltd | Frog in a Sock Pty Ltd t/a The Ten Tenors | Live Nation Australasia | Musica Viva Australia | Powerhouse Youth Theatre Inc | Stadiums Pty Ltd - Festival Hall Melbourne | The Star Gold Coast | Xabc Entertainment Pty Ltd |
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| Albury Entertainment Centre | Billy Australia 2019-2020 Pty Ltd | Country Arts (WA) Inc | GC Event Hire | Luckiest Productions | Nerang Cineplex t/a Nickelodeon Cinemas | Qudos Bank Arena (AEG Ogden) | State Theatre Company of South Australia | The Trustee for Clarendon Investment Trust | |
| Albury Regent Cinemas Partnership | Bizarro Life Pty Ltd | Cre8ion Pty Ltd | Geelong Performing Arts Centre Trust | Lucy Guerin Association Incorporated | New World Artists | Queen of Tickets | Strange Duck Productions Pty Ltd | The Trustee for Dadon No. 37 FT (Birds Basement) | |
| ALG Management Pty Ltd | Black Swan State Theatre Company | Critical Stages | Glenorchy City Council | Luna Palace Cinemas | Newtheatricals Pty Ltd | Queenscliff Music Festival | STRUT dance | The Trustee for Global Creatures Unit Trust | |
| Ambassador Theatre Group Asia Pacific Pty Ltd | Blake Entertainment Pty Ltd | Crown Limited | Good Egg Creative Pty Ltd | Lunar Drive-in Theatre Dandenong | Niche Productions & Touring Pty Ltd | Queensland Ballet (The) | Subvurse | The Trustee for Gumball Productions Unit Trust | |
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| Arena Theatre Company Ltd | Bonniemike Pty Ltd (Trading as Colac Cinemas) | Darwin Entertainment Centre | Griffin Theatre Company Ltd | Malcolm C Cooke & Associates Pty Ltd | Nova Cinemas (S.A.) Pty Ltd & Palace Cinema Nominees Pty Ltd | Queensland Theatre Company | Sydney International Piano Competition of Australia | Theatre North Inc | |
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| | | | JMS Entertainment Pty Ltd | Melbourne Symphony Orchestra | | | | | |
| | | | Joanna Porter | | | | | | |
| | | | Jones Theatrical Group Pty Ltd | | | | | | |

Acknowledgements

Life Members

Kenn Brodziak OBE 1979 (Decd. 1999)
 Paul Riomfalvy AM 1985 (Decd. 2000)
 Frank Baden-Powell OAM 1988 (Decd. 1992)
 Noel Blackburn 1988 (Decd. 2013)
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 Arthur William Parlour 1988 (Decd. 2008)
 Frederick J. Gibson 1989 (Decd. 2013)
 Lloyd Martin AM 1992 (Decd. 2005)
 John Ernest Graham 1993
 Greg Innes 2003
 Tim McFarlane AM 2003
 Sue Natrass AO 2003
 Jan Stoneham 2003
 Rodney Rigby 2005
 Kelvin McWhinnie OAM 2005
 Ross Cunningham AM 2007
 Kate Brennan 2007
 Ian Fraser 2007
 Andrew Guild 2007
 Ian McRae AO 2007
 Jim Cranfield 2009
 Donald McDonald AC 2009
 Craig McGovern 2009
 Jon Nicholls OAM 2009
 Eric Robinson OAM 2009 (Decd. 2015)
 Sue Hunt 2011
 Ann Tonks AM 2011
 Adrian Collette AM 2012
 Richard Evans 2012
 Bernadette Hayes 2012
 Andrew Moon 2012
 Rodney Phillips 2013
 Walter van Nieuwkuyk OAM 2016

Representation on Committees and Boards

LPA staff and representatives participate on industry boards and committees including:

- ACCI Employment and Workplace Relations Committee
- ACCI Employment Education and Training Working Group
- ACCI Work Health and Safety Committee
- APRA Alternative Dispute Resolution Pathways Consultative Committee
- Arts Wellbeing Collective Advisory Group
- Australian Alliance for Wellness in Entertainment (AAWE)
- Child Employment Entertainment Industry Working Party (Victoria)

- Child Safe Sectors Leadership Group (National)
- Deakin University Arts and Cultural Management Advisory Board
- Live Music Roundtable (VIC)

Affiliations and Associations

- Ausdance (National)
- Australasian Performing Right Association/ Australasian Mechanical Copyright Owners Society (APRA/AMCOS)
- Australia Council for the Arts
- Australian Chamber of Commerce and Industry (ACCI)
- Australian Festival Association
- Australian Major Performing Arts Group (AMPAG)
- Australian Music Industry Network (AMIN)
- BlakDance
- Live Music Office
- Music Australia
- PEARLE*, the Performing Arts Employers Associations League Europe, Brussels
- Performing Arts Connections Australia (PAC Australia)
- Regional Arts Australia
- Screen Producers Australia (SPA)
- Stage Queensland
- Symphony Services Australia
- The Broadway League, USA
- The Chamber of Arts and Culture, Western Australia
- The Society of London Theatre/Theatre Managers Association, UK (SOLT)
- Theatre Network Australia (TNA)
- Venue Management Association (VMA)
- Victorian Association of Performing Arts Centres (VAPAC)

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 Andrew Kay & Associates
 (1/07/18 – 22/11/18)

Richard Evans (Chair)
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 (22/11/18 – Present)

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Maria O'Connor
 Ticketmaster Australasia

Evelyn Richardson
 LPA Chief Executive

Workplace Relations Committee

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 GWB Entertainment

Alex Budd
 Opera Australia

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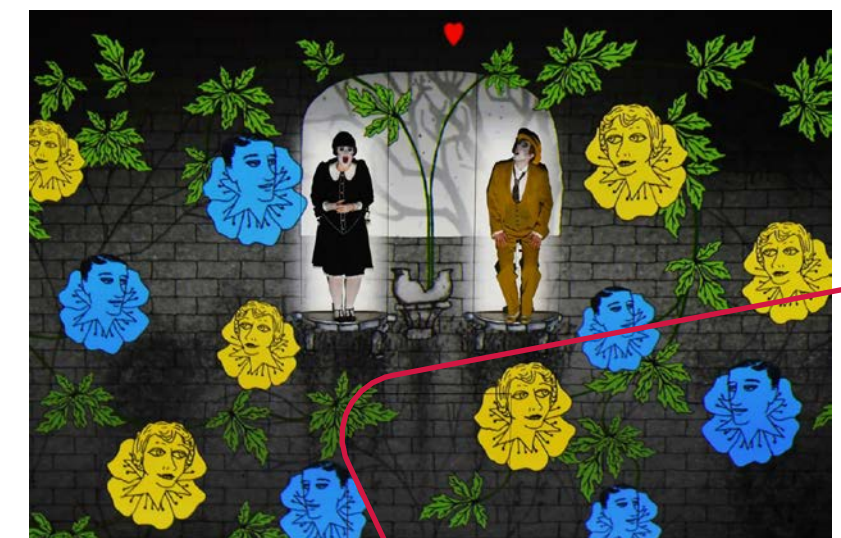
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Research

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Official Historian

Frank van Straten AM



2019 Helpmann Award Winner - Komische Oper Berlin's The Magic Flute - Arts Projects Australia, Adelaide Festival and Perth Festival

Member Resources

Agreements

- Casual Crew Collective Agreement
- Code of Practice – Auditions in Australia
- Crew Archival Recording Consent Form
- Performer's Archival Recording Consent Form
- Performers' Collective Agreement 2017

Codes of Practice

- LPA Ticketing Code of Practice: Consumer Code – Seventh Edition 1 October 2018
- LPA Ticketing Code of Practice: Industry Code – Seventh Edition 1 October 2018
- LPA Code of Practice – To Prevent Workplace Discrimination, Harassment, Sexual Harassment and Bullying (Parts A & B)
- LPA Code of Practice – Child Employment in Live Entertainment

Factsheets

- LPA Factsheet – Annual Leave
- LPA Factsheet – APRA
- LPA Factsheet – APRA AMCOS Festival Licence
- LPA Factsheet – APRA Dramatic Context Licence
- LPA Factsheet – Australian Privacy Principles
- LPA Factsheet – Content Ratings and Warnings – Advice and Information for Members
- LPA Factsheet – Guide to Child Safety in the Live Performance Industry
- LPA Factsheet – Investment Support for Live Performance Industry
- LPA Factsheet – Mental Health Initiatives in the Performing Arts
- LPA Factsheet – Payment Card Surcharge Standards
- LPA Factsheet – Public Holidays
- LPA Factsheet – Redundancy
- LPA Factsheet – Superannuation in the Entertainment Industry
- LPA Factsheet – Ticketing Compliance Checklist
- LPA Factsheet – Ticketing FAQs
- LPA Factsheet – Unpaid Work and Volunteers
- LPA Factsheet – What is Child Abuse?
- LPA Factsheet – Workers Compensation
- Workplace Relations Brief: Live Performance Award vs PCA

Guides

- LPA Consumer Guide - Buying and Selling Tickets in the Ticket Resale Market
- LPA Consumer Guide - Ticket Availability for Live Events
- LPA Guide – 408 Visa Information Pack
- LPA Guide – Australian Privacy Principles
- LPA Guide – Arts Access Information Kit
- LPA Guide – Child Safety in the Live Performance Industry
- LPA Guide – Disciplinary Procedures & Termination of Employment
- LPA Guide – Fair Work Bargaining Kit
- LPA Guide – Guide to Touring
- LPA Guide – Public Holidays
- LPA Guide – Safe Tix
- LPA Guide – Safety Guidelines for the Entertainment and Events Industry

Reports

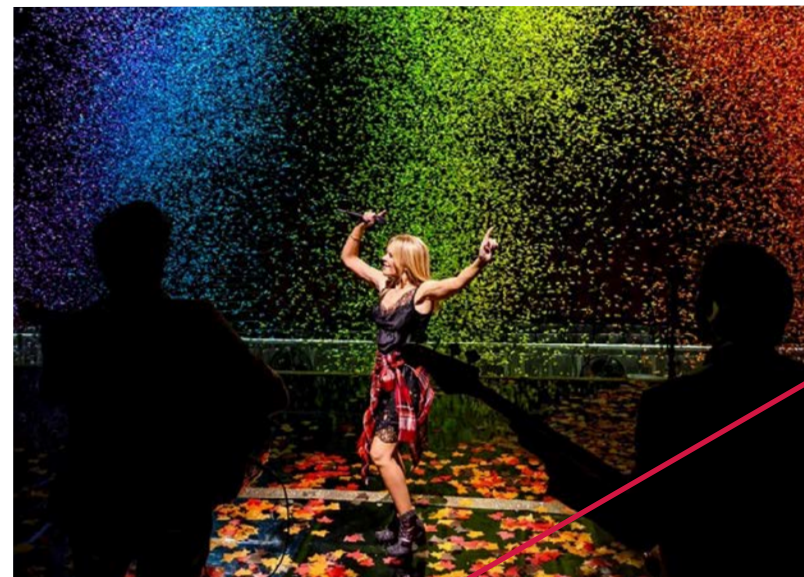
- LPA Report – Compliance with the Ticketing Code of Practice
- LPA Report – Size and Scope of the Live Performance Industry (2009) and (2012)
- LPA Report – Ticket Attendance and Revenue Reports (2004 – 2017)

Templates

- LPA Template – Code of Conduct - Employees
- LPA Template – Code of Conduct – Supervising Children
- LPA Template – Employment Contracts
- LPA Template – Letter of Invitation
- LPA Template – Social Media
- LPA Template – Standard Letter of Employment

Wages & Allowances

- Amusement, Events and Recreation Award 2010 Wage and Allowance Summary Tables July 2019
- Amusement, Events and Recreation Award 2010 with LPA commentary
- Broadcasting, Recorded Entertainment and Cinemas Award 2010 Wages and Allowance Tables July 2019
- Broadcasting, Recorded Entertainment and Cinemas Award 2010 with LPA commentary
- Casual Crew Collective Agreement Wage Rates 2019
- Clerks – Private Sector Award 2010 Wages and Allowance Tables July 2019
- Clerks – Private Sector Award 2010 with LPA commentary
- Live Performance Award 2010 Wage and Allowance Summary Tables 2019
- Live Performance Award 2010 with LPA commentary
- Performers' Collective Agreement Allowances Tables 2019




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
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Left: 2019 Helpmann Award
Nominee - Kylie Minogue
Right: 2019 Helpmann Award
Winner - Erin Helyard



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