Annual Report 2019–2020



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ver: Ghost light, Arts Centre Melbourne oto Credit: Mark Gambino

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 Vision

To provide Australians with a dynamic and sustainable live performance industry **Strategic Priorities LEADERSHIP ADVOCACY NEGOTIATION** Take the lead on strategic Advocate and influence regulatory Negotiate industrial, commercial and licensing agreements that are





PROMOTION

Promote and elevate the industry's profile



MEMBER-FOCUSED

Provide advice, support and information on issues that affect Members' day-to-day business operations



flexible, transparent and fair

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 2020.

It has been an extraordinary year. While 2019 saw our industry powering along, we were devastated by the impact of government directives that shut our venues and productions in March 2020. A billion dollars in lost revenue in six months, tens of thousands of job losses, company closures and others staring over the precipice. This has been an unprecedented health and economic crisis which has had major impacts on our industry.

The Executive Council finalised LPA's five-year Strategic Plan 2020-2024 in early 2020. Before we could release the plan to Members, LPA had to rapidly reprioritise all its activities and resources in response to COVID-19. A number of significant initiatives were delivered this year to support our Members' business activities and protect the future survival of our industry.

In 2020, LPA undertook 10 major initiatives in response to COVID-19:

- provided detailed Member advice on all government changes, health directives and policy decisions that impacted Members' business activities
- targeted advocacy campaign for emergency support for live performance industry due to significant financial impacts of COVID-19; Federal Government announced a \$250 million Creative Industries package plus various states and territories delivered funding support
- advocated for a national wage subsidy; JobKeeper was announced
- developed and presented a detailed Roadmap to Reopening Theatre Venues and Productions to federal, state and territory governments; advocacy is ongoing
- developed two national COVID Safe guidelines for Theatre Auditions, Rehearsals and Performances and for National Touring
- collaborated with major events sector as an executive member of the Live Entertainment Industry Forum (LEIF)
- made submissions to the Fair Work Commission to vary modern awards in response to COVID-19
- revised Ticketing Code of Practice

- provided specific guidance on refunds and exchanges, and
- created a template agreement for the recording, streaming, broadcast and transmission of live theatre and archival footage.

In addition to COVID-19 specific initiatives, in 2019-2020, LPA: finalised detailed submissions to the Fair Work Commission on modern awards; consulted with Members on key issues relating to the Performers' Collective Agreement; successfully lobbied for the disallowance of NSW's Liquor Amendment (Music Festivals) Regulation 2019 and the Gaming and Liquor Administration Amendment (Music Festivals) Regulation 2019; successfully lobbied for amendments to the Music Festivals Bill 2019; continued negotiations with APRA AMCOS and PPCA regarding the OneMusic Events licence; released the 2018 Ticket Attendance and Revenue Report; developed and released a Whistleblower guide and template policy; and made 12 significant government submissions.

Operationally, the year-end result is a deficit. This was largely due to reduced ISF income April-June 2020 due to COVID-19 and an unbudgeted strategic review of the Helpmann Awards. Sadly, this also required us to significantly restructure the organisation, reducing our staff numbers down to 5 FTEs (from 10) and cutting expenditure and investment in strategic projects. LPA will continue to draw on its reserves in the coming year and we are grateful to our Members for their continued financial support through these difficult times.

While Australia has made good progress in containing COVID-19, the next 12-24 months will continue to be very challenging for our industry. Adapting to a 'COVID-normal' world will pose particular challenges for our companies, performers, creatives, crews and audiences. Australians have always been great supporters of live performance and we should be resolute in our ability to rebuild, renew and reconnect. LPA will continue to play a leadership role in advocating for and supporting our Members and industry through this period.

We gratefully acknowledge and thank LPA's Executive Council, all members of our working committees and panels, external service providers, and the Executive team for their significant contribution over the past year. We thank LPA staff and the Executive team who have made significant personal contributions to ensure complex advice and member services have continued unabated. We also acknowledge the tireless commitment

Yours sincerely,





Richard Evans President



and ongoing support of our Members. Our role is to represent and promote the interests of our industry. Never has this been more important. As always, we look forward to working with our Members to pursue these goals in the coming year.



Evelyn Richardson Chief Executive

COVID-19: LPA's Leadership & Advocacy

The Australian live performance industry has been severely impacted by government directives to close entertainment venues to the general public and restrict the number of people at gatherings. Gatherings of more than 500 people were banned from 16 March 2020. Four days later, this was reduced to 100 people and by the end of March 2020, no more than two people could gather. In a matter of weeks, every live event in Australia could not proceed, resulting in tens of thousands of events being cancelled or postponed.

Since March 2020, LPA has responded to this unprecedented health and economic crisis, leading as the respected industry voice and undertaking a range of activities to support its Members during these very challenging times.

Advocacy

LPA campaigned strongly for government to provide a targeted support package for the live performance industry. At the beginning of the COVID-19 crisis, LPA developed and advocated for a \$650m COVID-19 live performance industry package. As the crisis continued, LPA refocused the package to support industry to restart and rebuild. LPA also advocated strongly for a wage subsidy.

LPA led a major advocacy campaign with key alliance partners, including the Australasian Performing Rights Association and Australasian Mechanical Copyright Owners Society (APRA AMCOS); Australian Festival Association (AFA); Australian Recording Industry Association (ARIA); Live Music Office; Sounds Australia; Australian Major Performing Arts Group (AMPAG); Theatre Network Australia; Symphony Services International; Blakdance; Ausdance; and Regional Arts Australia, to secure a targeted \$250m arts and entertainment industry support package. The package was announced by the Federal Government in late June 2020.

LPA also advocated in collaboration with the Media, Arts and Entertainment Alliance (MEAA).

COVID Safe Guidelines

LPA developed two guidelines to support the industry to safely resume live performance activities:

- Guidelines for COVID Safe Auditions, Rehearsals and Performances
- COVID Safe Touring Guidelines.

Following a consultation process with Members, MEAA and medical experts, LPA revised the guidelines based on feedback received. The guidelines were endorsed by an epidemiologist, and subsequently released in early August 2020. LPA developed a COVID-19 Safety Plan template and information pack to be used in conjunction with the guidelines and to assist Members to implement COVID Safe workplace practices.

The industry also established the Live Entertainment Industry Forum (LEIF) which is focused on developing guidelines and a roadmap to reopening events of scale i.e. concerts and music festivals. LPA's Chief Executive is a member of the LEIF executive.

Roadmap to Re-opening Theatres and Live Productions

LPA drafted an industry proposal for re-opening theatres and live productions. The proposed roadmap outlines industry's key challenges and a gradual lifting of restrictions, which ultimately allows theatres to return at full capacity. The initial goal set was September 2020. This was revised to February 2021, following the level 4 lockdown in Victoria and the flow-on impacts this had on the other states and territories.

LPA continues to promote the roadmap and reactivation of live performance with all state and territory governments, so that industry can resume activities as soon as possible. Our key objective is to get theatres open and operating at capacity as soon as it is safe to do so.

Ticketing Code of Practice

The COVID-19 pandemic instigated a review of the Ticketing Code of Practice to deal with consumer rights and industry practices when the circumstances leading to an event cancellation, postponement or relocation are beyond the event organiser's control.

LPA met with the Australian Competition and Consumer Commission (ACCC) to explain the key challenges faced by industry and, in consultation with key Members, drafted proposed changes to the Ticketing Code. LPA provided the opportunity for the ACCC and state/ territory consumer agencies to provide comment on the proposed changes and LPA expects to release the revised Ticketing Code in late 2020.

LPA also established a working group and issued guidance on refunds and exchanges.

JobKeeper Payment Scheme

LPA developed guidance materials to support Members to access wage subsidies through the JobKeeper Payment Scheme including:

- JobKeeper FAQs
- a step-by-step guide to issuing JobKeeper enabling directions
- JobKeeper enabling directions templates
 and checklists
- advice on changes to JobKeeper payments at 28 September and March 2021.

LPA provided advice to Members in respect of their eligibility for, and implementation of, the JobKeeper Payment Scheme, and issuing JobKeeper enabling directions.

LPA represented Members in the stand down and JobKeeper disputes jurisdiction in the Fair Work Commission (FWC).

COVID-19 Variations to Modern Awards

LPA made submissions to the FWC to vary modern awards in response to the COVID-19 pandemic.

In April 2020, the FWC made determinations to include unpaid pandemic leave and annual leave flexibility provisions in modern awards which cover LPA Members, including the:

- Live Performance Award 2020
- Amusement, Events and Entertainment Award 2020
- Broadcasting, Entertainment and Cinemas Award 2020
- Clerk-Private Sector Award 2020.

LPA successfully made further applications to the FWC in June 2020, which resulted in the extension of unpaid pandemic leave and annual leave flexibility provisions for the live performance industry to 30 June 2021.

MEAA – LPA Template Recording Agreement (COVID-19) 2020

LPA successfully negotiated with MEAA to create a template agreement for the recording, streaming, broadcast and transmission of live theatre and archival footage in circumstances created by the COVID-19 pandemic.

Member Advice

LPA provided advice to Members on a vast range of matters, including:

- Management of their workforce during the COVID-19 pandemic, including:
- the JobKeeper Payment Scheme, stand down provisions and JobKeeper enabling provisions under the *Fair Work Act 2009*
- Work Health and Safety requirements
- terminations and redundancies
- engaging and contracting employees, leave entitlements, and pandemic leave
- Guidance on refunds and exchanges for events cancelled or rescheduled due to COVID-19 government restrictions
- Whether business activities can resume or continue under the relevant government directions (e.g. capacity/density rules, livestreaming, physical distancing requirements, face covering requirements)
- Guidance on immigration, and applications for entertainment visas and travel restriction exemptions.

Member Communications

Through regular communications, LPA has actively enabled Members to keep abreast of ever-changing government directions, support programs and other initiatives. To 30 June 2020, LPA prepared over 60 Member communications, specifically dealing with COVID-19-related information. [Note: to end September 2020, 99 COVID-19 EDMs were provided to all Members].



Workplace Relations

Four-Yearly Review of Modern Awards

LPA invested significant resources into the FWC'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 2020
- Reached agreement with MEAA on a final version of the Live Performance Award 2020. However, the FWC questioned a number of provisions agreed by the parties. Agreement was reached with MEAA on those issues, but MEAA did not provide final submissions on the agreed position. In October 2020, the FWC finalised the review of the new Award, which will come into effect in November 2020.
- Amusement, Events and Recreation Award 2020
- Made submissions on the Exposure Draft and ordinary hourly rates of pay for exhibition employees. In April 2020, the FWC finalised the review of the new Award, which came into operation in June 2020.
- Broadcasting. Recorded Entertainment and Cinemas Award 2020
- Made submissions and attended hearings on how the 8 percent penalty averaging component should be applied to the Award rates of pay. The FWC accepted LPA's submission on this issue.
- In October 2020, the FWC finalised the review of the new Award, which will come into effect in November 2020.
- Clerks-Private Sector Award 2020
- Monitored common issues, including overtime for casuals, casual conversion clauses and public holidays.
- A new Award was issued by the FWC in April 2020.

Mental Health

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

LPA is a member of the Australian Alliance for Wellness in Entertainment (AAWE) and also supports the Australian charity Support Act. As part of its COVID-19 advocacy, LPA worked with its music alliance partners to secure \$10 million funding for the Australian music charity, Support Act.

Performers' Collective Agreement

LPA consulted with Members on issues relating to the Performers' Collective Agreement (PCA) to assist in preparing a negotiation strategy for a new PCA.

The Workplace Relations Committee (WRC) commenced preparatory work on LPA's Log of Claims. The WRC continues to undertake this work.

Digital Working Group

LPA established a Digital Working Group (DWG) to review content and broadcasting issues affecting our industry. A draft Education and Accessibility Recording Agreement Template has been developed. The DWG will also be looking at developing other recording/streaming agreements in the future.

COVID-19 Contract Issues

Following the forced closures of venues by government directives in March 2020, LPA assisted Members with contractual issues where employees had been contracted for productions that could not proceed and where productions were required to cease.

The issue of contracting for future productions has been the subject of concern for the industry and LPA's WRC is actively seeking a solution to this issue.

Immigration Services

LPA assists Members through the Temporary Activity (subclass 408) Entertainment Visa online process, applying for visas for international artists, creatives and crew to work in Australia. This also includes guiding Members through the COVID-19 travel restriction exemption process, setting up online Immi Accounts, union consultations, organising sponsorship applications, assisting with any character issues and requirements for supporting documentation.

LPA lodged 400 visa applications for 2,211 individuals for the Temporary Activity (subclass 408) Entertainment Visa and received 1.688 individual visa approvals on behalf of Members. This is a 55 percent decrease on 2018-19 (3,809 visas) due to the impact of the COVID-19 pandemic and subsequent travel restrictions.

2021 Priorities

Work with the FWC to complete review of our modern awards

Commence negotiations for a new PCA

Develop further digital template agreements

Provide Member advice and support on industrial and HR matters

Provide immigration services and support in a COVID-19 policy environment





Circa, Humans Photo Credit: Pedro Grei

Policy & Advocacy

Strategic Plan 2020-2024

• Developed and finalised LPA's Strategic Plan 2020-2024. The Strategic Plan was informed by Member feedback received during Member roadshows and via a Member survey.

NSW Music Festival Legislation

- Successfully lobbied for the disallowance of the Liquor Amendment (Music Festivals) Regulation 2019 and the Gaming and Liquor Administration Amendment (Music Festivals) Regulation 2019.
- Three weeks after the vote to disallow the regulations, the NSW Government tabled a draft Music Festivals Bill 2019. LPA lobbied for amendments to this Bill, which were accepted by the NSW Government, and the Bill was subsequently passed through the Upper House.
- The *Music Festivals Act 2019* required establishment of a Music Festival Roundtable with government and industry representatives. LPA's Chief Executive is a member of the roundtable.

Theatre Royal Sydney

• Continued to advocate for the reopening of the Theatre Royal in Sydney. Following a tender process, the NSW Government announced in May 2020 that a 55-year lease to manage and operate the theatre was awarded to Trafalgar Entertainment Group. The theatre is expected to open in September 2021.

Copyright Licensing

• Continued negotiations with APRA AMCOS and Phonographic Performance Company of Australia (PPCA) regarding the proposed OneMusic Events licence. These negotiations were subsequently put on hold due to COVID-19.

Ticketing Code of Practice

- Drafted new provisions to deal with 'Intervening Circumstances'. This is expected to be finalised in the second half of 2020.
- Provided Members with guidance about refunds and exchanges for events affected by COVID-19.

2018 Ticket Attendance and Revenue Report

• Finalised and released the 2018 Ticket Attendance and Revenue Report, including accompanying infographics.

Whistleblower Laws

• Developed and released Whistleblower guide and template policy.

Submissions:

- Inquiry into the Liquor Amendment (Music Festivals) Regulation 2019 and the Gaming and Liquor Administration Amendment (Music Festivals) Regulation 2019 (New South Wales)
- Australasian Performing Rights Association Ltd (APRA) application for revocation of authorisations A91367 – A91375 and substitution of new authorisation A1000433
- Inquiry into Sydney's Night-Time Economy
- Inquiry into the *Ticket Scalping Bill 2018* (Western Australia)
- Annual review of the Copyright Collecting Societies Code of Conduct
- Victoria's Creative State 2020+ (2020-2024)
- Treasury consultation on reforms to the sale of add-on insurance products through a deferred sales model
- User Pays Scheme for Police presence at commercial events (South Australia Police)
- 2020-21 Federal Pre-Budget Submission
- Treasury's Exposure Draft legislation implementing the Royal Commission recommendation to introduce a deferred sales model for add-on insurance
- South Australian Government's Growth State: Creative Industries Sector Strategy
- Senate Select Committee on COVID-19: Australian government's response to the COVID-19 pandemic.

2021 Priorities

Continue to advocate for support for the live performance industry to reactivate, recover and rebuild from the impacts of COVID-19

Develop and implement a strategy to secure tax incentives for the live performance industry

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

Complete 2019 and 2020 Ticket Revenue and Attendance reports



Victorian Opera, Salome Photo Credit: Craig Fuller

Member Services

Member Roadshows and Briefings

As part of its commitment to regularly engage with Members, LPA presented its annual Member Roadshows in Melbourne, Sydney, Brisbane 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 and briefings included updates on:

• COVID-19

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LIVE PERFORMANCE AUSTRALIA

- Workplace Health and Safety Guidelines
- Performers' Collective Agreement
- Ticket Resale and Scalping
- FWC's review of Modern Awards.

Membership Networking

To coincide with our Member Roadshows, Member networking events were held in Sydney, Brisbane and Perth. Current Members, Helpmann Award panel members, life members and key industry personnel were invited to attend. Other trips to meet with state and territory Members were cancelled due to COVID-19.

Review of Australian Entertainment Industry Association (AEIA) Rules

LPA completed the process of modernising LPA's Rules. The rules were approved by the FWC on 27 April 2020.

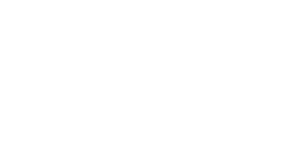
Strategic Review of the Helpmann Awards

LPA commissioned EY to undertake a strategic review of the Helpmann Awards (HA). The review areas included:

- Should LPA continue to invest in the HA?
- What are the most appropriate objectives and scope of future HA?
- Is the HA governance structure appropriate? Is the event format and delivery model
- appropriate?Is the voting model appropriate?

Due to COVID-19, the 2020 Helpmann Awards were cancelled.

The future structure and format of the Helpmann Awards will be considered in 2021.



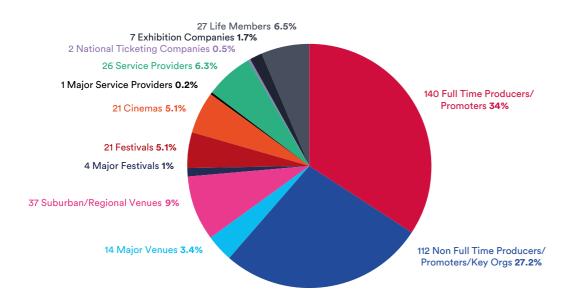


Newtheatricals, Come From Away, Photo Credit: Jeff Busby

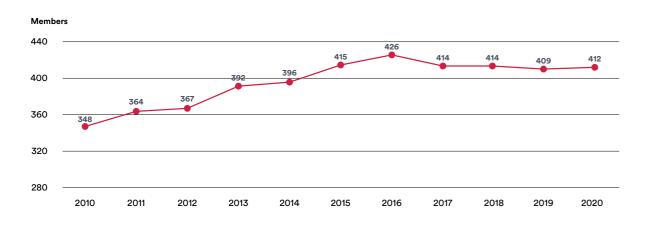
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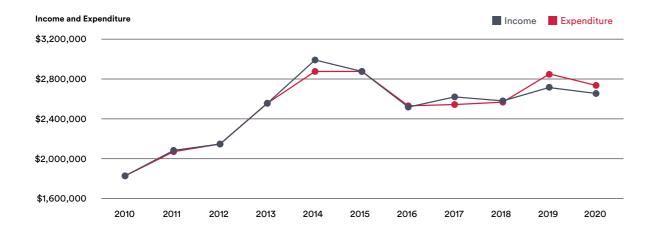
Membership Coverage



Membership



Governance, Compliance and Finance



Staff



Evelyn Richardson Chief Executive



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Les Nemenyi Finance and Membership Manager



Julia Holt Director, Marketing (to March 2020)



Josh Gavin Operations Manager (to May 2020)



Kitsa Daskalakis Immigrations Services Coordinator (to May 2020)

David Hamilton Director, Workplace Relations



Shay Minster Workplace Relations Advisor (January 2020 – Current)



Sarah Pudelko Marketing Coordinator (to May 2020)



Kim Tran Director, Policy and Governance



Eliza Harris Policy Advisor



Laura Henderson 2020 Helpmann Awards Administrator (February 2020 to May 2020)



Claire Seremetis Workplace Relations Advisor (to November 2019)

Financial Report

for the Year Ended 30 June 2020

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 2020

The Executive Council presents the expenditure report as required under subsection 255(2A) on Australian Entertainment Industry Association for the year ended 30 June 2020.

Categories of expenditures	2020 \$	2019 \$
Remuneration and other employment-related costs and expenses - employees	1,214,178	1,316,607
Advertising	-	-
Operating costs	222,483	359,573
Donations to political parties	-	2,800
Legal costs	23,232	11,205

Signed in accordance with a resolution of the Councillors.

John Kotzas

Vice President

Richard Evans President

08 October 2020

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 2020.

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
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay capitation fees or any other expense to another reporting unit
- pay affiliation fees to other entity
- pay compulsory levies
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- 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

Councillors' Operating Report for the Year Ended 30 June 2020

Your Councillors submit the financial report of the Australian Entertainment Industry Association for the year ended 30 June 2020.

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, advice and support to Members in the areas of industrial relations, workplace relations, human resource services, policy and a broad range of other industry related issues.
- In 2019-2020 AEIA undertook 10 major initiatives in response to COVID-19. These include: provided detailed member advice on all government changes, health directives and policy decisions that impacted Members' business activities: targeted advocacy campaign for emergency support for live performance industry due to significant financial impacts of COVID-19; advocated for a national wage subsidy; developed and presented to federal, state and territory governments a detailed Roadmap to reopening theatre venues and productions; developed two national COVID Safe guidelines for theatre auditions, rehearsals and performances and for national touring; collaborated with major events sector as an executive member of the Live Entertainment Industry Forum (LEIF): made submissions to the Fair Work Commission to vary modern awards in response to COVID-19; revised Ticketing Code of Practice; provided specific guidance on refunds and exchanges; and created a template agreement for the recording, streaming, broadcast and transmission of live theatre and archival footage.
- In addition to COVID-19 specific initiatives, AEIA undertook 10 major initiatives. These include: finalised LPA's Strategic Plan 2020-2024; detailed submissions to the Fair Work Commission on modern awards; consulted with Members on key issues relating to the Performers' Collective Agreement; successfully lobbied for the disallowance of NSW's Liquor Amendment (Music Festivals) Regulation 2019 and the Gaming and Liquor Administration Amendment (Music Festivals) Regulation 2019; successfully lobbied for amendments to the Music Festivals Bill 2019; continued negotiations with APRA AMCOS and PPCA regarding the

08 October 2020

OneMusic Events licence; released the 2018 Ticket Attendance and Revenue Report; developed and released a Whistleblower guide and template policy; and made 12 significant government submissions.

These major initiatives have resulted in:

- Membership base remains strong, diverse and national
- Federal government announcement of a \$250 million Creative Industries funding package
- State funding support announcements in various states and territories for live performance
- National COVID Safe guidelines for the safe reactivation of the live performance industry
- Gradual reopening of theatres and live music venues
- Extension of unpaid pandemic leave and annual leave flexibility provisions for the live performance industry
- Members' interests represented in the 4-yearly review of modern awards
- A new digital recording agreement: MEAA -LPA Template Recording Agreement (COVID-19) 2020
- *Music Festivals Act 2019* in NSW required establishment of a Music Festival Roundtable with government and industry representation, including LPA
- 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 of \$79,840 (2019: loss \$67,491). 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 Australian Entertainment Industry Association's Rules – Rule 11 Resignation of Members:

(a) A Member may resign from membership of the Association by written notice addressed and delivered to the Chief Executive.

- (b) A notice of resignation from membership takes effect:
 - (i) 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
 - (ii) 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.
- (c) 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.
- (d) 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.
- (e) 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.
- (f) 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.
- (g) 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 2020 the Association had 412 Members (2019: 409 Members).

Number Of Employees

Number of Employees 6 (2019: 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 * L Campbell * M Coppel * S Donnelly * R Evans * J Kotzas * P McIntyre * L McLean * S McGrath * M O'Connor * M Smith * J Vince * L Withers * F Winning * L Christie (appointed 28/11/2019) A Copley (appointed 28/11/2019) L Hawkins (appointed 28/11/2019) P McKinnon (appointed 28/11/2019) A Budd (term ended 28/11/19) D Gautier (term ended 28/11/19) R Pilbeam (term ended 28/11/19)

*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 \$13,598 (2019: \$13,576) 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

Executive Council Statement for the Year Ended 30 June 2020

On 08 October 2020 the Executive Councillors of Australian Entertainment Industry Association (AEIA) passed the following resolution in relation to the General Purpose Financial Report (GPFR) for the year ended 30 June 2020.

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
- a) 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

08 October 2020

Vice President

John Kotzas Vice President

Statement of Profit or Loss and Other Comprehensive Income for the Year Ended 30 June 2020

	Notes	2020 \$	2019 \$
Revenue			
Membership subscription *		518,228	502,626
Interest	ЗA	11,498	19,590
Helpmann Awards		815,004	658,281
Other revenue	3B	1,231,827	1,580,064
Total Revenue	2	2,576,557	2,760,561
Other Income			
Grants and/or donations*	3C	118,532	-
Total Other Income		118,532	-
Total Income	2	2,695,089	2,760,561
Expenses			
Employee expenses	4A	1,250,155	1,357,524
Administration expenses	4B	411,988	698,527
Depreciation and amortisation	4C	140,671	37,547
Legal costs	4D	23,232	11,205
Audit fees	14	17,763	17,254
Grants and/or donations *	4E	-	2,800
Finance costs	4F	7,445	-
Other expenses *	4G	-	-
Helpmann Awards		923,675	703,195
Total Expenses	2	2,774,929	2,828,052
(Deficit)/ Surplus for the year		(79,840)	(67,491)
Income tax expense		-	
(Deficit)/ Surplus after Incom Tax Expense	e	(79,840)	(67,491)
Other Comprehensive Income	, net of	tax -	-
Total Comprehensive Income for the Year		(79,840)	(67,491)

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 2020

	Notes	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	5A	670,665	1,422,740
Trade and other receivables *	5B	579,767	303,972
Other current assets	5C	28,072	210,673
TOTAL CURRENT ASSETS		1,278,504	1,937,385
NON-CURRENT ASSETS			
Office equipment	6A	22,852	33,519
Furniture and fittings	6B	3,395	4,770
Intangibles	6C	52,490	81,672
Right of use assets	6D	89,662	-
TOTAL NON-CURRENT ASSET	S	168,399	119,961
TOTAL ASSETS		1,446,904	2,057,346
CURRENT LIABILITIES Trade payables *	7A	91,776	208,048
	7A 7B	,	,
Other payables *	. –	,	1,161,015 202,342
Employee provisions Lease liabilities	8A 6D	192,535 105,336	202,342
TOTAL CURRENT LIABILITIES	-	1,069,132	1,571,405
		1,000,102	1,07 1,400
NON-CURRENT LIABILITIES			
Employee provisions	8A	7,490	15,800
Other non-current liabilities *	9A	-	-
Lease liabilities	6D	1,940	-
TOTAL NON-CURRENT LIABILIT	IES	9,430	15,800
TOTAL LIABILITIES		1,078,562	1,587,205
NET ASSETS		368,342	470,141
		500,342	770,141
MEMBERS' EQUITY			
General funds	10A	120,000	120,000

TOTAL MEMBERS' EQUITY		368,342	470,141
Retained earnings		248,342	350,141
General funds	10A	120,000	120,000

Statement of Changes in Equity for the Year Ended 30 June 2020

	General Funds \$	Retained Earnings \$	Total Equity \$
Balance as at 01 July 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 from retained earnings	-	-	-
Closing balance as at 30 June 2019	120,000	350,141	470,141
Effect of adoption of AASB 16 leases	-	(21,959)	(21,959)
Adjusted balance as at 01 July 2019	120,000	328,182	448,182
Adjustment for errors	-	-	-
Deficit for the year	-	(79,840)	(79,840)
Other comprehensive income for the year	-	-	-
Transfer from retained earnings	-	-	-
Closing balance as at 30 June 2020	120,000	248,342	368,342

Statement of Cash Flows for the Year Ended 30 June 2020

	Notes	2020 \$	2019 \$
Operating Activities			
Cash Received			
Receipts from other reporting units/ controlled entity(s)*		-	-
Receipts from members and non members		1,923,775	2,969,771
Interest received		13,934	19,734
Cash Used			
Payment to other reporting units/controlled entity(s) *		-	-
Payments to suppliers and employees		(2,578,546)	(2,817,876)
Net (Used by)/ Cash from Operating Activities	11	(640,837)	171,629
Investing Activities			
Cash Used			
Purchase of Property, Plant and Equipment	6A, 6B	-	(30,376)
Purchase of Website	6C	(11,520)	(57,399)
Net Cash (used by) Investing Activities		(11,520)	(87,775)
Financing Activities			
Cash Used			
Repayment of Lease Liabilities	6D	(99,717)	-
Net Cash (used by) Financing Activities		(99,717)	-
Net (Decrease)/ Increase in Cash Held		(752,075)	83,854
Cash & cash equivalents the			
beginning of the financial year		1,422,740	1,338,886
Cash & cash equivalents at	5A	670,665	1,422,740

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

Note 1 Summary of Significant Accounting Policies

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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 noncurrent 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 Association 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 Adoption of New Australian Accounting Standard requirements

The accounting policies adopted are consistent with those of the previous financial year except for the following standards and amendments, which have been adopted for the first time this financial year:

 AASB 15 Revenue from Contracts with Customers, which replaces AASB 118 Revenue, and AASB 1058 Income of Not-for-Profit-Entities, which replaces in the income recognition requirements of AASB 1004 Contributions

[Application of these standards are discussed further below]

 AASB 16 Leases and amending standards, which replaces AASB117 Leases.
 [Application of these standards are discussed further below]

No accounting standard has been adopted earlier than the application date stated in the standard.

Impact on adoption of AASB 15 Revenue from Contracts with Customers (AASB 15) and AASB 1058 Income of Not-for-Profit Entities (AASB 1058)

AASB 15 Revenue from Contracts with Customers supersedes AASB 118 Revenue and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with its customers.

AASB 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer. AASB 15 also includes implementation guidance to assist notfor-profit entities to determine whether particular transactions, or components thereof, are contracts with customers. If a transaction is outside the scope of AASB 15, the recognition and measurement of income arising from the transaction may instead be specified by another Standard, for example AASB 1058 Income of Not-for-Profit Entities.

AASB 1058 replaces the income recognition requirements in AASB 1004 Contributions that had previously applied to AEIA. AASB 1058 provides a more comprehensive model for accounting for income of not-for-profit entities and specifies that:

• the timing of revenue or income recognition will depend on whether a performance obligation is identified or a liability is recognised;

- not-for-profit lessees can elect to recognise assets, including leases provided at significantly less than fair value, at their fair value; and
- all not-for-profit entities can elect to recognise volunteer services at fair value if the fair value of those services can be reliably measured.

AEIA adopted AASB 15 and AASB 1058 using the modified retrospective method of adoption, with the date of initial application of 01 July 2019. In accordance with the transition approach, AEIA recognised the cumulative effect of applying these new standards as an adjustment to opening retained earnings at the date of initial application, i.e., 01 July 2019. Consequently, the comparative information presented has not been restated and continues to be reported under the previous standards on revenue and income recognition.

The adoption of AASB 15 and AASB 1058 did not have a material impact on AEIA's financial statements.

Impact on adoption of AASB 16 Leases

AASB 16 Leases supersedes AASB 117 Leases, Interpretation 4 Determining whether an Arrangement contains a Lease, Interpretation 115 Operating Leases—Incentives and Interpretation 127 Evaluating the Substance of Transactions Involving the Legal Form of a Lease. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet.

Lessor accounting under AASB 16 is substantially unchanged from AASB 117. Lessors will continue to classify leases as either operating or finance leases using similar principles as in AASB 117. Therefore, AASB 16 does not have an impact for leases where AEIA is the lessor.

AEIA has adopted AASB 16 using the modified retrospective method of transition, with the date of initial application of 01 July 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application. AEIA elected to use the transition practical expedient to not reassess whether a contract is or contains a lease at 01 July 2019.

Instead, AEIA applied the standard only to contracts that were previously identified as leases applying AASB 117 and Interpretation 4 at the date of initial application.

Upon adoption of AASB 16, AEIA applied a single recognition and measurement approach for all leases except for short-term leases and leases of low-value assets. Refer to Note 1.9 Leases for the accounting policy beginning 01 July 2019.

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

Based on the above, as at 01 July 2019:

- Right-of-use assets of \$177,589 were recognised.
- Lease liabilities of \$199,548 were recognised.
- The net effect of these adjustments had been adjusted to retained earnings (\$21,959)

The lease liabilities as at 01 July 2019 can be reconciled to the operating lease commitments as of 30 June 2019, as follows:

Lease liability recognised as at	199,548
Discounted using AEIA's weighted average incremental borrowing rate of 5.2%	(11,022)
Less: adjustments as a result of lease rentals waived	(12,812)
Add: Adjustments as a result of a different treatment of extension option on office equipment lease	5,970
Operating lease commitments disclosed as at 30 June 2019	217,412

01 July 2019

The effect of adoption of AASB 16 as at 01 July 2019 (increase/ (decrease)) is as follows:

Assets	\$
Right-of-use assets	177,589
Total assets	177,589
Liabilities	
Lease liabilities	199,548
Total liabilities	199,548

Retained earnings	(21,959)

1.5 Revenue

AEIA enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions, grants, sponsorships and service fees. The timing of recognition of these amounts as

either revenue or income depends on the rights and obligations in those arrangements.

Membership subscriptions

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of AEIA.

If there is only one distinct membership service promised in the arrangement, AEIA recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect AEIA promise to stand ready to provide assistance and support to the Member as required. If there is more than one distinct good or service promised in the membership subscription, AEIA allocates the transaction price to each performance obligation based on the relative standalone selling prices of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that AEIA charges for that good or service in a standalone sale.

When a performance obligation is satisfied, which is either when the customer obtains control of the good or as the service transfers to the customer (for example, member services or training course), AEIA recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

For member subscriptions paid annually in advance, AEIA has elected to apply the practical expedient to not adjust the transaction price for the effects of a financing component because the period from when the customer pays and the good or services will transfer to the customer will be one year or less.

When a member subsequently purchases additional goods or services from AEIA at their standalone selling price, AEIA accounts for those sales as a separate contract with a customer.

The revenues do not meet the AASB15 tests. le,

- They are not for the purpose of acquiring nonfinancial assets.
- The revenue transactions do not create enforceable rights or obligations.
- The revenue transactions do not include specific performance obligations.

Memberships are generally for a period of twelve months from July to June financial year. 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.

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

These revenue transactions provide some obligations to be met. Revenue is posted after completion of the Helpmann Awards event and any obligations relative to the event.

Industry Service Fee revenue is paid by Members and Non-Members dependant on the shows/ events held during the financial year. A surcharge fee is charged for each show held. It is either collected through the venues and passed to LPA or paid directly by the Members to LPA.

Income is recognised as invoices are raised on a monthly basis for ISF surcharges applied to prior shows held.

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

All leases are now recognised under the new standard AASB 16 which 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 (lease liability) to pay rentals/ lease payments.

The only exception are short-term and low value leases. These are expensed in the profit & loss.

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 are 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:

	2020	2019
Office Equipment	1 to 5 years	1 to 5 years
Furniture and Fittings	4 to 10 years	4 to 10 years

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

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.

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 AEIA 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 2020.

1.20 Going Concern

As disclosed in Note 2, AEIA has been impacted by COVID-19 subsequent to the reporting period. The severity of the COVID-19 outbreak and the rapidly evolving government policies of restrictive measures put in place to contain it have had a significant impact on the operations and financial position of AEIA.

The financial statements have been prepared on a going concern basis, which contemplates the continuity of normal business activities and the realisation of assets and the settlement of liabilities in the normal course of business for the following reasons:

- AEIA has a strong cash position of \$670,665 as at 30 June 2020 and receipted \$671,545 of their 2020-21 Financial Membership fees to date;
- Headcount and operational expenditure have been scaled back;
- AEIA continues to have access to Government support and funding including cash boost, grants and JobKeeper;
- The budgets and forecasts prepared by AEIA for a period of 12 months from the date of signing the financial report anticipate that the business will generate sufficient cash flows to fund its operations.

Note 2. Events after the Reporting Period

On 3 August 2020, the Victorian Government declared a State of Disaster in response to the development of increased COVID-19 cases. This resulted in increased restrictions around work places, with enforced business closures, limited movements allowed and prevented the Association's staff from returning to the office. All staff will continue to work from home until the emergency restrictions are lifted and it is safe to do so.

The impact of the Coronavirus (COVID-19 pandemic is ongoing and it is uncertain as to the full magnitude that the pandemic will have on the Company's financial condition, liquidity, and future results of operations.

The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce.

Note 3. Income

3A. Interest

	2020 \$	2019 \$
Deposits	11,498	19,590
Total Interest	11,498	19,590

3B. Other Revenue

Total Other Revenue	1,231,827	1,580,064
Other	83,764	86,621
Industry Service Fee	1,148,063	1,493,443

3C. Grants and/or donations

Total Other Revenue	118,532	-
Victorian Government – Payroll Tax waived	32,532	-
Federal Government – JobKeeper Support	36,000	-
Federal Government – Cash Flow Boost Support	50,000	-

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

Note 4. Expenses

4A. Employee Expenses *

	2020 \$	2019 \$
Holders of office:		
Wages and Salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-
Subtotal employee expenses holders of office	-	-

Employees other than office holders:

Total Employee Expenses	1,250,155	1,357,524
Subtotal employee expenses employees other than office holders	1,250,155	1,357,524
Other employee expenses	47,720	54,041
Separation and redundancies	6 -	-
Leave and other entitlements	(18,117)	21,513
Superannuation	100,475	108,060
Wages and Salaries	1,120,077	1,173,910

4B. Administration Expenses

	2020 \$	2019 \$
Fees/allowances - meeting and conferences*	-	-
Conferences and meeting Expenses	2,227	-
Meeting Expenses - Executive Council	13,460	21,221
Meeting Expenses - Annual General Meeting	1,971	1,316
Meeting Expenses - Members Forum	20,546	32,570
Rent	-	-
Other Expenses	373,784	643,420
Total Administration Expenses	411,988	698,527

Note 4. Expenses (Cont'd)

4C. Depreciation and Ame	ortisation	
	2020 \$	2019 \$
Depreciation		
Office equipment	10,667	6,685
Furniture & Fittings	1,375	3,246
Right of use assets	87,928	-
Total Depreciation	99,970	9,931
Amortisation		
Intangibles	40,701	27,616
Total Amortisation	40,701	27,616
Total Depreciation and Amortisation	140,671	37,547

4D. Legal Costs

	2020 \$	2019 \$
Litigation		
Other legal general matters	23,232	11,205
Total Legal Costs	23,232	11,205

4E. Grants or Donations*

	2020 \$	2019 \$
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	- on)	2,800
Total Grants or Donations	-	2,800

4F. Finance Expenses

	2020 \$	2019 \$
Interest expense on lease liabilities	7,445	-
Total Finance Expenses	7,445	-

4G. Other Expenses

	2020 \$	2019 \$
Penalties – via RO Act or the Fair Work Act 2009*	-	-
Total Other Expenses	-	-

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

Note 5. Current Assets

5A. Cash and Cash Equivalents			
	2020 \$	2019 \$	
Cash at Bank	670,285	686,093	
Cash on Hand	380	200	
Short-term Deposit	-	736,447	
Total Cash and Cash Equivalents	670,665	1,422,740	

5B. Trade and Other Receivables (Current)

	2020 \$	2019 \$
Receivables from other reporting unit*	-	-
Total Receivables from Other Reporting Unit(s) *	-	-
Less allowance for expected credit losses*	-	-
Total allowance for expected credit losses	-	-
Net Receivables from Other Reporting Unit(s) *	-	-
Other Receivables		
Trade Debtors	584,767	308,972
Allowance for expected credit losses	(5,000)	(5,000)
Net Total Other Receivables	579,767	303,972
Total Trade and Other Receivables	579,767	303,972

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

	2020 \$	2019 \$
At 01 July	5,000	19,503
Provision not required	-	(14,503)
Amounts Written off	-	-
Amounts Recovered	-	-
At 30 June	5,000	5,000

5C. Other Current Assets

	2020 \$	2019 \$
Helpmann Awards prepaid expenses	-	177,725
Other prepaid expenses	28,072	32,948
Total Other Current Assets	28,072	210,673

Note 6. Non-Current Assets

6A. Office Equipment		
	2020 \$	2019 \$
Office Equipment - At Cost	57,620	78,347
Less: Accumulated Depreciation	(34,768)	(44,828)
Total Office Equipment	22,852	33,519
Reconciliation of the Opening an of Office Equipment As at 01 July 2019	d Closing E	Balances
Gross book value	78,347	52,807
Accumulated depreciation	(44,828)	(38,143)
Net book value 01 July 2019	33,519	14,664
Additions	-	25,541
Depreciation expense	(10,667)	(6,685)
Disposals	-	-
Transfers	-	-
Net book value 30 June 2020	22,852	33,519
Net book value as of 30 June 202	0 represen	ted by:
Gross book value	57,620	78,347
UIUSS DOOK VALUE		
Accumulated depreciation	(34,768)	(44,828)

6B. Furniture and Fittings

As at 01 July 2019

	2020 \$	2019 \$
Furniture and Fittings - At Cost	36,603	40,579
Less: Accumulated Depreciation	(33,208)	(35,809)
Total Furniture and Fittings	3,395	4,770

Reconciliation of the Opening and Closing Balances of Furniture and Fittings

Net book value 30 June 2020	3,395	4,770
Accumulated depreciation	(33,208)	(35,809)
Gross book value	36,603	40,579
Net book value as of 30 June 20	20 represen	ted by:
Net book value 30 June 2020	3,395	4,770
Transfers	-	-
Disposals	-	-
Depreciation expense	(1,375)	(3,246)
Additions	-	4,835
Net book value 01 July 2019	4,770	3,181
Accumulated depreciation	(35,809)	(32,563)
Gross book value	40,579	35,744
-		

6C. Intangibles		
	2020 \$	2019 \$
Trademarks – At Cost	4,630	4,630
Website		
Website – At Cost	140,062	265,508
Less: Accumulated Amortisation Website	- (92,202)	(188,466)
Total Website	47,860	77,042

Total Website and Trademarks	52,490	81,672

Reconciliation of the Opening and Closing Balances of Website

Net book value 30 June 2020	47,860	77,042
Accumulated amortisation	(92,202)	(188,466)
Gross book value	140,062	265,508
Net book value as of 30 June 20)20 represer	nted by:
Net book value 30 June 2020	47,860	77,042
Transfers	-	-
Disposals	-	-
Amortisation expense	(40,701)	(27,616)
Additions	11,520	57,399
Net book value 01 July 2019	77,042	47,259
Accumulated amortisation	(188,466)	(160,851)
Gross book value	265,508	208,110

6D. Leases

Australian Entertainment Industry Association as a lessee

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the period:

	Office Space \$	Office Equipment \$	Total \$
Right of use assets			
As at 01 July 2019	161,983	15,606	177,589
Additions	-	-	-
Depreciation expense	(80,992)	(6,936)	(87,928)
Impairment	-	-	-
Disposal	-	-	-
Other movement [give details below]	-	-	-
As at 30 June 2020	80,992	8,670	89,662

Note 6. Non-Current Assets (Cont'd)

Set out below are the carrying amounts of lease liabilities and the movements during the period:

	2020 \$	2019 \$
Lease Liabilities		
As at 01 July 2019	199,548	-
Additions	-	-
Accretion of interest	7,445	-
Payments	(99,717)	-
As at 30 June 2020	107,276	-
Current	105,336	-
Non-current	1,940	-
Total Lease Liabilities	107,276	-

The maturity analysis of lease liabilities is disclosed in Note 15C.

The following are the amounts recognised in profit or loss:

	2020 \$	2019 \$
Depreciation expense of right-of-use assets	87,928	-
Interest expense on lease liabilities	7,445	-
Expense relating to short-term leases	-	-
Expense relating to leases of low-value assets (included in administrative expenses)	-	-
Variable lease payments	-	-
Total amount recognised in profit or loss	95,373	-

Note 7. Current Liabilities

7A. Trade Payables		
	2020 \$	2019 \$
Non-Interest Bearing		
Trade creditors	56,513	110,664
Accruals	35,263	97,384
Subtotal Trade Creditors and Accruals	91,776	208,048
Payables to Other Reporting Unit(s) *	-	-
Subtotal Payables to Other Reporting Unit(s)	-	-
Total Trade Payables	91,776	208,048

Settlement is usually made within 30 days.

7B. Other Payables

	2020 \$	2019 \$
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	615,415	1,066,934
GST payable	63,606	92,959
Other	464	1,122
Total Other Payables	679,485	1,161,015

Total Other Payables	679,485	1,161,015
More than 12 months	-	-
No more than 12 months	679,485	1,161,015
Total other payables are expecte to be settled in:	ed	

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

Note 8. Provisions

	2020 \$	2019 \$
Office holders *		
Annual Leave	-	-
Long Service Leave	-	-
Separation and Redundancies	-	-
Superannuation	-	-
Other Employee Provisions	-	-
Subtotal Employee Provisions – Office holders *	-	-
Employees other than Office hol	lders	
Annual Leave	53,229	55,665
Long Service Leave	146,796	162,477
Separation and Redundancies	-	-
Superannuation	-	-
Other Employee Provisions	-	-
Subtotal Employee Provisions – Employees other than Office holders	200,025	218,142
Total Employee Provisions	200,025	218,142
	192,535	202,342
Current		
· ·	7,490 1	5,800

Note 9. Non-Current Liabilities

8A. Other Non-Current Liabili	ties*	
	2020 \$	2019 \$
Total Other Non-Current	-	-

Note 10. Members Equity

10A. General Funds		
	2020 \$	2019 \$
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		
	2020 \$	2019 \$
Reconciliation of Cash and Cash Equivalents as per Statement of Financial Position to Cash Flow Statement:		
Cash and Cash Equivalents as pe	r:	
Statement of Cash Flows	670,665	1,422,740
Statement of Financial Position	670,665	1,422,740
Difference	-	-

	2020 \$	2019 \$
Reconciliation of deficit to net cash from operating activities:		
(Deficit)/ Surplus for the year	(79,840)	(67,491)
Adjustments for non-cash iten	ns	
Depreciation of Property, Plant & Equipment	12,042	9,931
Amortisation of Intangibles	40,701	27,616
Depreciation of right of use Assets	87,928	-
Interest on Lease Liabilities	7,445	-
Gain on Disposal of Assets	-	-
Changes in Assets and Liabiliti	es	
(Increase)/ Decrease in trade and other receivables	(275,795)	59,941
(Decrease) in allowance for expected credit losses	-	(14,503)
Decrease/ (Increase) in other assets	182,601	(5,937)
(Decrease)/ Increase in trade and other payables	(597,144)	154,261
(Decrease)/ Increase in employee provisions	(18,775)	7,811
Net Cash Provided/ (used in) by Operating Activities	(640,837)	171,629

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

Note 12. Contingent Liabilities and Commitments

Upon the adoption of AASB 16 Leases from 1 July 2019 the association has recognised all significant leases required on balance sheet. (Refer note 1.4)

12A. Lease Commitments

	2020 \$	2019 \$
Non-Cancellable Operating Leases Payable: Premises Rental (excl GST)	-	-
Payable no later than one year	-	106,851
Payable later than one year but not later than five years	-	110,561
Total Lease Commitments	-	217,412

12B. Contingent Liabilities

AEIA maintains a security deposit of \$20,000 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.

2020

2019

	\$	2019
Expenses paid to:		
D Gautier – CEO, Adelaide Festival Centre - for Venue Hire/ Catering.	-	1,298
J Kotzas – Chief Executive, Queensland Performing Arts Centre - for Venue Hire/ Catering/ Audio staging.	3,005	8,905
P McIntyre - Executive Director – Sydney Theatre Company – for Venue hire/ Catering.	1,821	882
M Smith – Executive Director – Arts Centre Melbourne - for Venue Hire/ Catering / Audio/ Tech support.	75,338	-
F Winning – Head of Programming – Sydney Opera House Trust – for Venue hire/ Catering/Audio staging.	-	5,708

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 2020, the Australian Entertainment Industry Association has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body (2019:\$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 Person	nel Remune	eration
	2020 \$	2019 \$
Short-term employee benefits		
Salary (including annual leave taken)	244,976	241,552
Annual leave accrued	10,729	-
Performance Bonus	-	5,476
Total Short-term employee benefits	255,705	247,028
Post-employment benefits		
Superannuation	20,184	20,307
Total post-employment benefits	20,184	20,307
Other long-term benefits		
Long service leave	67,899	58,616
Total Other long-term benefits	67,899	58,616
Total Key Management Personnel Remuneration	343,788	325,951

Note 14. Remuneration of Auditors

	2020 \$	2019 \$
Financial statement audit services	17,763	17,254
Other services	-	-
Total Remuneration of Auditors	17,763	17,254

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:

	2020 \$	2019 \$
Financial Assets		
Cash and cash equivalents	670,665	1,422,740
Trade and other receivables	579,767	303,971
Total Financial Assets	1,250,432	1,726,711
Financial Liabilities Trade and other payables	771,260	1.369.063
Lease Liabilities	107,276	-
Total Financial Liabilities	878,536	1,369,063
Net exposure	371,896	357,648

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 2020	< 6 months	6-12 months	1-5 years	>5 years	Total \$
Financial assets	5				
Bank	670,665	-	-	-	670,665
Trade and other receivables	579,767	-	-	-	579,767
Total Financial assets	1,250,432	-	-	-	1,250,432

Financial liabilities

Net maturity	734,212	(360,376)	(1,940)	-	371,896
Total Financial liabilities	516,220	360,376	1,940	-	878,536
Lease Liabilities	52,668	52,668	1,940	-	107,276
Trade and other payables	463,552	307,708	-	-	771,260

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
Financial year start date:	01 July 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	Purp
	NIL		
	NIL		
	NIL		

Richard Evans President

08 October 2020

Branch Name:

Financial year end date:

30 June 2020

rpose of paymentAmount Other relevant details



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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 2020, 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 2020, 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.

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BDO

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 Audit Pty Ltd

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James Mooney Director

Melbourne, 8 October 2020 Registration number: AA2017/65

Executive Council Attendance

1 July 2019 until 30 June 2020

	Total meetings eligible to attend	Meetings attended
President		
Richard Evans Australian Chamber Orchestra	6	6
Vice Presidents		
John Kotzas Queensland Performing Arts Centre	6	3
Maria O'Connor Ticketmaster Australasia	6	3
Executive Councillors		
Torben Brookman GWB Entertainment	6	5
Alex Budd Opera Australia (01/07/2019 - 28/11/2019)	3	3
Lisa Campbell Luckiest Productions	6	3
Libby Christie AM The Australian Ballet (28/11/2019 - current)	3	2
Alison Copley Tasdance (28/11/2019 - current)	3	3
Michael Coppel AM Live Nation Australasia	6	4
Sue Donnelly Belvoir	6	5
Douglas Gautier AM Adelaide Festival Centre (01/07/2019 - 28/1	1/2019) 3	-
Liz Hawkins Adelaide Festival Centre (28/11/2019 - current)	3	3
Shirley McGrath Gordon Frost Organisation	6	6
Patrick McIntyre Sydney Theatre Company	6	5
Paula McKinnon The Walt Disney Company (28/11/2019 - curren	t) 3	2
Liza McLean Tinderbox Productions	6	3
Rod Pilbeam ASM Global (01/07/2019 - 28/11/2019)	3	3
Melanie Smith Arts Centre Melbourne	6	6
Judy Vince Crown Perth	6	2
Fiona Winning Sydney Opera House Trust	6	5
Louise Withers Louise Withers and Associates	6	4

Observer Dates

Cameron Hoy (1 July 2018 – 28 November 2019) Tim McGregor (1 July 2018 - 28 November 2019) Paula McKinnon (6 June 2019 - 28 November 2019)

Executive Council

Executive Council, 1 July 2019 until 30 June 2020

President

Vice-Presidents





Richard Evans Australian Chamber Orchestra

John Kotzas Queensland Performing Arts Centre

Executive Councillors





Torben Brookman GWB Entertainment

Alex Budd Opera Australia (1 July 2019 - 28 November 2019)



Tasdance (28 November

2019 - Current)

Michael Coppel AM Live Nation Australasia





Shirley McGrath

Elizabeth Hawkins Adelaide Festival Centre (28 November 2019 - Current)





Liza McLean Tinderbox Productions

Rod Pilbeam ASM Global (1 July 2019 -28 November 2019)





Fiona Winning Sydney Opera House Trust Louise Withers and Associates

Louise Withers





Maria O'Connor Ticketmaster Australasia



Lisa Campbell Luckiest Productions



Sue Donnelly Belvoir



Patrick McIntyre Gordon Frost Organisation Sydney Theatre Company



Melanie Smith Arts Centre Melbourne



Libby Christie AM The Australian Ballet (28 November 2019 – Current)



Douglas Gautier AM Adelaide Festival Centre (1 July 2019 – 28 November 2019)



Paula McKinnon The Walt Disney Company (28 November 2019 – Current)



Judy Vince Crown Peth



Members

A-List Entertainment Abstract Entertainment Pty Ltd ACMN Pty Ltd Adelaide Festival Adelaide Festival Centre Trust Adelaide Fringe Incorporated Adelaide Symphony Orchestra Adrian Bohm Presents Ptv Ltd AEG Ogden (Newcastle) P/L -Newcastle Ent Centre AEG Ogden Pty Ltd - Suncorp Stadium African Beat Ptv I td AKA Australia Albury Entertainment Centre Albury Regent Cinemas Partnership ALG Management Pty Ltd Ambassador Theatre Group Asia Pacific Ptv I td Andrew Bleby and Associates Pty Ltd Andrew Kay and Associates Pty Ltd Andrew McKinnon Presentations Pty Ltd Arena Theatre Company I td Art and Business (Dale Hollingsworth) Arts Centre Melbourne Arts on Tour - NSW Arts Projects Australia ASM Global (Cairns) Ptv I td ASM Global (Conv) P/L - Brisbane Convention & Exhib Centre ASM Global (Perth Arena) P/L ASM Global Ptv Ltd - Brisbane Entertainment Centre Auspicious Arts Projects Inc Australasian Dance Collective l imited Australian Art Orchestra Pty Ltd Australian Ballet (The) Australian Brandenburg Orchestra Australian Chamber Orchestra Australian Dance Theatre Australian Shakespeare Company Australian Theatre for Young People Australian World Orchestra Ltd AV1 Pty Ltd Awesome Arts Australia Ltd Bach Akademie Australia I td Back to Back Theatre Inc Backrow Productions (Aust) Ptv I td Backstage Productions Pty Ltd Balletlab Association Inc. Bangarra Dance Theatre Barking Gecko Theatre Company BBC STUDIOS AUSTRALIA PTY ITD BBE Touring and Events Pty Ltd

Beardfoot Bookings and Promotions Ptv Ltd Bell Shakespeare Company (The) Belvoir Bendigo Cinemas Pty Ltd **Big hART** Billy Australia 2019-2020 Pty Ltd Bizarro Life Pty Ltd Black Swan State Theatre Company Blake Entertainment Pty Ltd Bleached Arts Ltd Blue Mountains City Council Bluesfest Services Pty Ltd Bonnie Lythgoe Productions Pty Ltd Bonniemike Pty Ltd (Trading as Colac Cinemas) Brink Productions Limited Brisbane Powerhouse Ptv I td Brown's Mart Brunswick Street Venue Ptv Ltd Bunbury Regional Entertainment Centre Cam Cinemas Pty Ltd - Gladstone Cinemas Camerata - Queensland's Chamber Orchestra Inc Cameron Alan Kennedy t/a Kool Bario Canberra International Music Festival I td Canberra Symphony Orchestra Canberra Theatre Centre Capitol Theatre Management Ptv Limited CarriageWorks Cartell Music CDP Theatre Producers Pty l imited Central Australian Singing Inc Century Entertainment Pty Ltd Chinatown Cinema Corporation Christine Dunstan Productions Ptv Ltd Christine Walsh Ent (Aust Conservatoire of Ballet) Chugg Entertainment Chunky Move Circa Circus Oz Circus Royale Australia Unit Trust City of Greater Bendigo (Bendigo Venues & Events) City Recital Hall Ltd Civic Precinct Newcastle Civic Theatre Clearlight Shows Pty Ltd Cole Bishop Trustee for The **Bishop Family Trust** Comedy Lounge Pty Ltd Complete Works Theatre Company Pty Ltd Country Arts (WA) Inc

Critical Stages Crown Limited Crown Perth Cultural Infusion (Int) Pty Ltd Darklab Pty Ltd t/a Dark Mofo Darlinghurst Theatre Ltd Darwin Entertainment Centre Darylin Ramondo David Atkins Enterprises Pty Ltd David Roy Williams Entertain-David Shallue & Assoc Dendy Cinemas Pty Ltd Destination NSW (Vivid) Dominic Patrick Turner t/a Supro Down Under Promotions Dreamingful Productions Pty Ltd Duet Entertainment and Sports Ptv I td Dumaresq Street Twin Cinema Dynamic Management Pty Ltd Echelon Productions Pty Ltd Enda Markey Presents Ensemble Productions Ptv Ltd Erth Visual & Physical Inc Exhibit Systems Pty Ltd ExpoNet Pty Ltd Fane Productions Australia Pty Ltd Feel Presents Pty Ltd Festival of Voices Festival Services Pty Ltd Fibra Entertainment Pty Ltd Finucane & Smith Flying Fruit Fly Found t/a Flying Fruit Fly Circus Force Majeure Ltd fortvfive downstairs Frances Butler t/a Gap in the Fence Frog in a Sock Pty Ltd t/a The Ten Tenors Frontier Touring Company Fuzzy Operations Pty Ltd Gai D Bryant Garry Van Egmond Enterprises GC Event Hire Geelong Performing Arts Centre Trust Glenorchy City Council Glory Light Productions Pty Ltd Good Egg Creative Pty Ltd Gordon Frost Organisation - GFO Grand International Concerts Pty Ltd Grand Theatre Co Grayboy Pty Ltd Griffin Theatre Company Ltd GWB Entertainment Pty Ltd Halmak Music Harvest Rain Theatre Company Hayden Attractions Pty Ltd Hayden Theatres Pty Ltd HOTA Gold Coast Pty Ltd Hothouse Theatre

Cre8ion Ptv Ltd

ICC Sydney P/L (International Convention Centre) Ilbiierri Theatre Company Illawarra PAC Ltd - Merrigong Theatre Co Impresario Productions Pty Ltd In The Pipeline (Arts) Ltd t/a Hayes Theatre Co Innovative Production Services Ptv I td Insite Arts Interactive Theatre Intl Interstar Pty Ltd (Regal Theatre) Intimate Spectacle Pty Ltd Jason Bo Svoronos Jones Theatrical Group Ptv I to JPJ Audio Pty Ltd JR Affiliates Juliusmedia Group Pty Ltd Kermond Creative Ptv I td Kerry Comerford Kids Promotions Pty Ltd La Boite Theatre Inc La Mama Inc Legs on the Wall Inc. Lennard Promotions Pty Ltd Life Like Touring (Australia) Ptv I td (TFG) Linda Catalano Little Peeperz Productions Live Nation Australasia Live Nation Australia Venues Ptv Ltd Louise Withers and Associates Pty Ltd Love Police Touring Pty Ltd Luckiest Productions Lucy Guerin Association Incorporated Luna Palace Cinemas Lunar Drive-in Theatre Dandenong Lunchbox Theatrical Productions Pty Ltd M Advertising Pty Ltd Mackay Entertainment & Convention Centre Mad Heckle Maggie Gerrand Presents Pty l td Major Brisbane Festivals Malcolm C Cooke & Associates Ptv I td Malthouse Theatre Marriner Group - Princess/Comedy/Regent Theatre Marrugeku Inc Martin Production Pty Ltd MCA Insurance Brokers McCann Cinemas Pty Ltd McManus Pty Ltd McPherson Ink Meerkat Prod (Trustee for McKay and Whiteside FT) Melbourne & Olympic Parks Trust

Melbourne Fringe Melbourne International Comedy Festival Ltd Melbourne International Festival of the Arts Melbourne Jazz I to Melbourne Recital Centre Melbourne Stadiums Limited -Marvel Stadium Melbourne Symphony Orchestra Melbourne Theatre Company Mellen Promotions Pty Ltd Metro Arts Metro Cinemas Metropolis Touring P/I Milad Etemad Millmaine Entertainment Marketing Mistletone Enterprises Monkey Baa Theatre For Young People Ltd Moogahlin Performing Arts Inc Moorilla Estate Pty Ltd - Mona Foma Moshtix Ptv Ltd Moving Story Entertainment Pty Ltd Musica Viva Australia National Institute of Circus Arts (NICA) National Institute of Dramatic Art (NIDA) Neil Gooding Productions Ptv Ltd Nerang Cineplex t/a Nickelodeon Cinemas Newtheatricals Pty Ltd Niche Productions & Touring Ptv Ltd Nomadic Fish Pty Ltd North Queensland Ballet & Dance Co (Dancenorth) Nova Cinema Pty Ltd Nova Cinemas (S.A.) Pty Ltd & Palace Cinema Nominees Pty Ltd On Site Labour Hire Sydney Ptv Ltd One Entertainment Opera Australia Opera Queensland Outback Theatre for Young People Pace Entertainment Group PACT Centre for Emerging Artists Incorporated Parramatta City Council Patch Theatre Company Inc Penrith Perf&Visual Arts Ltd (Joan Sutherland PAC) Performance Space Performing Arts Centre Society Inc (The Blue Room) Performing Arts Connections Australia (PAC)

Melbourne Cabaret Ltd

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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 (Victoria) Live Entertainment Industry Forum
- (LEIE)
- Music Festival Roundtable (New South Wales)

Louise Withers and Associates David Hamilton

LPA Director, Workplace Relations

Affiliations and Associations

- Ausdance (National) Australasian Performing Right Association and 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)
- Australian Recording Industry Association (ARIA)
- BlakDance
- Live Music Office
- Music Australia Music NSW
- Music Victoria
- PEARLE*, the Performing Arts Employers
- Associations League Europe, Brussels • Performing Arts Connections Australia
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- Regional Arts Australia
- Screen Producers Australia (SPA)
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- 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)
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Maria O'Connor	Public Relations and Media
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Member Resources

Agreements

- Casual Crew Collective Agreement
- Code of Practice Auditions in Australia
- Crew Archival Recording Consent Form
- Fair Work Information Statement
- MEAA LPA Template Recording Agreement (COVID-19) 2020
- Performer's Archival Recording Consent Form
- Performers' Collective Agreement 2017 Codes of Practice
 LPA Ticketing Code of Practice: Consumer Code –
- Seventh Edition 1 October 2020
- LPA Ticketing Code of Practice: Industry Code Seventh Edition 1 October 2020
- 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 in Australia
- 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 Long Service Leave in Australia
- 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 Whistleblower Protections
- LPA Guide Australian Privacy Principles
 LPA Guide Arts Access Information Kit
- LPA Guide Child Safety in the Live Performance Industry
- LPA Guide COVID-19 Travel Exemption Requests
- LPA Guide Disciplinary Procedures & Termination of Employment
- LPA COVIDSafe Guidelines for Auditions, Rehearsals and Performances
- LPA COVIDSafe Touring Guidelines
- 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
- PAC Australia Guidelines for COVID Safe Theatres 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 2018) Templates
- JobKeeper Enabling Agreement Letter Template Alter days/time of work
- JobKeeper Enabling Agreement Letter Template Annual leave
 JobKeeper Enabling Directions Template
- JobKeeper Enabling Directions Written Notice Template
- JobKeeper Enabling Directions Template Returning employees to their usual work arrangement
- MEAA LPA Template Recording Agreement (COVID-19) 2020
- LPA Template COVID-19 Safety Plan
- 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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> This page: Adelaide Fringe, L.I.A.R. (Life Is A Rehearsal), Photo <u>Credit: Tony Virgo</u>

