Annual Report 2020–2021





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About

Live Performance Australia (LPA) is the peak body for Australia's live performance industry. Established over 100 years ago in 1917 and registered as an employers' organisation under the *Fair Work (Registered Organisations) Act 2009*, LPA has over 350 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 and Strategic Priorities

Vision

To provide Australians with a dynamic and sustainable live performance industry

Strategic Priorities



LEADERSHIP

Take the lead on strategic issues and be the prominent voice on behalf of the industry



ADVOCACY

Advocate and influence regulatory and public policy decisions



NEGOTIATION

Negotiate industrial, commercial and licensing agreements that are flexible, transparent and fair



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

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 2021.

The impact of the global COVID-19 pandemic on our industry has been both unprecedented and profound. In 2020, industry members have lost close to \$1.5 billion in revenue, thousands of events have been cancelled, 36,000 jobs have been lost and many in the sector have had little or no income since March 2020 due to lack of national touring and live events.

The Executive Council and LPA staff prioritised resources to ensure a rapid response to the continued impacts of COVID-19.

A number of significant initiatives were delivered this year to support and protect the short and medium- term viability of our Members' business activities to ensure future industry recovery.

In 2020-21, LPA undertook 10 major initiatives in response to COVID-19:

- provided detailed daily Member advice on all government changes, health directives and policy decisions that impacted Members' business activities
- provided detailed advice on JobKeeper and workplace issues in response to the pandemic
- provided immigration services for entertainment visas, travel exemptions and hotel quarantine
- targeted advocacy campaigns for emergency support for the live performance industry;
 Federal Government announced an additional \$135 million Creative Industries package plus various states and territories delivered funding support
- continued to advocate for a Live Entertainment Industry Insurance Scheme
- continued advocacy regarding LPA's detailed Roadmap to Reopening Theatre Venues and Productions to federal, state and territory governments
- developed templates and information packs to support the COVID Safe Guidelines developed by LPA
- collaborated with the major events sector as an executive member of the Live Entertainment Industry Forum (LEIF)

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

In addition to COVID-19 specific initiatives, in 2020-2021 LPA: presented detailed submissions to the Fair Work Commission on modern awards; released the eighth edition of the Ticketing Code of Practice, outlining consumer rights and industry practices regarding event cancellation, postponement or relocation; made seven significant government submissions; presented four lifetime achievement awards to industry icons; and published the 2019 and 2020 Ticket Attendance and Revenue Report.

Operationally, the year-end result is a modest surplus. This was largely due to expenditure savings and government support. 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.

It is sobering to acknowledge that the industry is perhaps only half-way through the impacts of the pandemic. In March 2021 we had achieved our goal of opening all our theatre and live music venues at one hundred percent capacity. Our live music sector was preparing to reactivate in the fourth quarter with concerts and music festivals planned. The Delta variant proved a game changer and completely derailed our industry's recovery. Our two major markets, NSW and Victoria, were plunged into extended lockdowns, and a series of rolling national lockdowns and ongoing border closures saw much of our national touring cancelled.

The next 12-18 months will continue to be very challenging for our industry. We will need to adapt to a 'COVID-normal' world that brings some uncertainty for our companies, performers, creatives, crews and audiences. However, we remain optimistic that we will persevere and move to rebuilding our industry in the year ahead. LPA will continue to play a strong 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, external service providers, and the Executive team for their significant contribution over the past year. We thank LPA staff and the Executive team who continue to make significant personal contributions to ensure complex advice and member services continued unabated.

We also acknowledge the tireless commitment and ongoing support of our Members. Looking ahead to the challenges we face in 2022, LPA's leadership will be critical.

Our role is to represent, protect and promote the interests of our industry. As always, we look forward to working with our Members to pursue these goals in the coming year.

Yours sincerely,



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Richard Evans
President





Evelyn RichardsonChief Executive



COVID-19: LPA's Leadership & Advocacy

2020-21 continued to be a year of uncertainty for the live entertainment industry, constantly adapting and responding to COVID-19 outbreaks and associated restrictions.

The second half of 2020 saw the industry slowly reactivate, as restrictions eased at varying rates across the country. It was hoped 2021 would see the industry rebound, and for a short period of time, public gatherings and entertainment venues were permitted to operate at financially viable levels across the country. Unfortunately, almost every state and territory experienced snap lockdowns in the first half of 2021 in response to local outbreaks. This led to plans being upended, thousands of events being cancelled or postponed, and thousands of arts workers left out of work.

Throughout 2020-21, LPA continued to respond 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

Throughout 2020-21, LPA regularly met with federal and state government officials to convey the impacts and challenges of COVID-19 on the live entertainment industry. LPA provided government with case studies and data collected through Member surveys to illustrate the devastation on revenues, business confidence and employment resulting from continued COVID-19 restrictions.

LPA campaigned strongly for additional targeted industry assistance to enable companies to survive the period between the end of JobKeeper in March 2021 and when events of scale were likely to resume in late 2021 and beyond. This resulted in the Federal Government announcing in March 2021 an additional \$135m funding for Australia's creative sector. The majority of this funding (\$125m) supported the extension of the Restart Investment to Sustain and Expand (RISE) fund, with the remaining \$10m for Support Act to continue its crisis support services.

LPA worked with key live music alliance partners (Australasian Performing Right Association and Australasian Mechanical Copyright Owners Society (APRA AMCOS); Australian Festival Association (AFA); Australian Recording Industry Association (ARIA); Live Entertainment Industry Forum (LEIF) and Association of Artist Managers (AAM)) to secure this additional targeted industry support.

COVIDSafe Guidelines

In August 2020, following months of development and consultation, LPA released two guidelines to support the industry to safely resume live performance activities:

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

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.

Roadmap to Re-opening Theatres and Live Productions

LPA finalised an industry proposal for re-opening theatres and live productions at full capacity by February 2021.

Between August and December 2020, LPA promoted the roadmap and reactivation of live performance with all state and territory governments. Queensland became the first state to move to 100% capacity in entertainment venues in mid-November 2020. All other state and territories eased restrictions to allow 100% capacity in indoor settings by April 2021.

Live Entertainment Business Interruption Fund

There are a range of challenges hindering the live entertainment industry's ability to reactivate including:

- High commercial risk
- · Lack of insurance
- Changing government restrictions pertaining to venue density and format restrictions, and interstate and international border restrictions
- COVID-19 outbreaks.

To address these challenges, LPA convened a working group to develop a proposal for a Business Interruption Fund (BIF). The BIF aims to support reactivation of the live entertainment industry and a pipeline of events for Australians to enjoy. The BIF will offset risks associated with event cancellations or postponements due to a COVID-19 outbreak or re-introduction of COVID-19 related government restrictions, with industry contributing a percentage of cost exposure to the fund.

In November 2020, LPA presented the Federal, state and territory governments with a detailed proposal for a Live Entertainment BIF. LPA continues to advocate for such a scheme.

Quarantine and Travel Arrangements for Live Entertainment Industry

The live entertainment industry is a national ecosystem. The presentation of many live events relies upon talent and product from other Australian or international jurisdictions. In addition, the viability of many live events depends on the ability to tour the major cities or regional Australia. Thus, the industry's ability to successfully reactive is heavily reliant upon open borders.

Recognising the challenges posed by everchanging border restrictions and quarantine requirements, LPA developed a proposal to enable live entertainment industry workers to work, rehearse, perform and tour during COVID-19 restrictions. This proposal was developed with assistance from an industry working group.

In May 2021, this proposal was presented to Federal and state governments, and LPA will continue to advocate for workable travel and quarantine models to support safe and successful resumption of live events.



Ticketing Code of Practice

In November 2020, following months of development and consultation with the Australian Competition and Consumer Commission (ACCC), state/territory consumer agencies and key Members, LPA released the eighth edition of the Ticketing Code of Practice. The Ticketing Code was updated to explain consumer rights and outline industry practices when the circumstances leading to an event cancellation, postponement or relocation are beyond the event organiser's control.

LPA also hosted a briefing session for Members to explain the key changes to the Ticketing Code.

With assistance from an industry working group, LPA developed guidance on refunds and exchanges in a COVID-19 environment. This guidance was first issued in August 2020. It was reviewed, updated and re-issued in February 2021.

JobKeeper Payment Scheme

LPA provided advice to Members in respect of their eligibility for, and implementation of, the JobKeeper Payment Scheme, issuing JobKeeper enabling directions, and changes to eligibility requirements on 28 September 2020, 4 January 2021 and 28 March 2021.

LPA represented Members in the unfair dismissal, stand down and JobKeeper disputes jurisdictions in the Fair Work Commission (FWC).

COVID-19 Variations to Modern Awards

LPA successfully made an application to the FWC to vary the *Live Performance Award 2020* in response to the COVID-19 pandemic.

In March 2021, the FWC made a determination to vary clause 25.3(d) "Failure to produce" in the *Live Performance Award 2020*. The termination payment for performers was reduced from 4 weeks to 2 weeks. This payment applies in circumstances where a production is cancelled due to COVID-19, and a performer is contracted but unable to commence work.

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

LPA successfully negotiated with MEAA to extend the operation of the 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,
- post-JobKeeper stand down under Fair Work Act 2009 and the Performers' Collective Agreement 2017
- Work Health and Safety requirements
- terminations and redundancies
- engaging and contracting employees, leave entitlements, and pandemic leave
- Guidance on the introduction of new modern awards, including the Live Performance Award 2020; Broadcasting, Recorded Entertainment and Cinemas Award 2020; Amusement, Events and Recreation Award 2020; and the Clerks – Private Sector Award 2020
- 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, rehearsals, physical distancing requirements, face covering requirements)
- Guidance on interstate border restrictions and process for exemptions
- Guidance on immigration, and applications for entertainment visas, travel exemptions and hotel guarantine
- · Government support and funding programs.

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 2021, LPA prepared over 200 Member communications, specifically dealing with COVID-19-related information. [Note: to end September 2021, 246 COVID-19 EDMs were provided to all Members].



Workplace Relations

Four-Yearly Review of Modern Awards

LPA invested significant resources into the Fair Work Commission's (FWC) four-yearly review of modern awards to ensure our industry's business interests were protected. The FWC finalised the review of our awards, resulting in the following new awards:

- Live Performance Award 2020
- Amusement, Events and Recreation Award 2020
- Broadcasting, Recorded Entertainment and Cinemas Award 2020
- Clerks-Private Sector Award 2020

Performers' Collective Agreement

Following a consultation with Members on issues relating to the Performers' Collective Agreement (PCA), the Workplace Relations Committee (WRC) prepared a comprehensive Log of Claims including substantial wage increases.

The Log of Claims was presented to the Media, Entertainment and Arts Alliance (MEAA). MEAA advised that it was not in a position to negotiate a new PCA at that time. It is expected that this will be discussed further in 2022.

Digital Working Group

LPA established a Digital Working Group (DWG) to review content and broadcasting issues affecting our industry. LPA and MEAA developed a Template Recording Agreement to allow Members to use archival recordings to maintain relationships with their audiences during the disruption caused by COVID-19. The Agreement was well received and utilised by Members.

A draft Education and Accessibility Recording Agreement Template was developed and has been presented to MEAA for discussion.

COVID-19 Contract Issues

Following the ongoing forced closures of venues by government directives since 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.

LPA assisted Members with a number of matters in the FWC relating to COVID-19 stand downs, termination of employment and redundancies.

The FWC approved LPA's application to vary the *Live Performance Award 2020*. The variation reduces the 4-week payment to 2 weeks in situations where a producer has to cancel a show due to COVID-19 and where performers have been contracted but no work is able to commence ("failure to produce" clause). MEAA supported the application and the FWC approved the variation to the award for a period of 12 months. MEAA also agreed that this provision applies to producers who engage performers in accordance with the PCA.

Immigration Services

LPA continued to assist Members through the Temporary Activity Visa (subclass 408) Entertainment Activities process, applying for visas for international artists, creatives and crew to work in Australia. This also includes guiding Members through the COVID-19 travel exemption process, Temporary Activity Visa (subclass 408) Entertainment Activities online process, setting up online Immi Accounts, consultation with the Department of Home Affairs and state and territory governments in respect of travel exemptions and quarantine, union consultations, organising sponsorship applications, assisting with any character issues and requirements for supporting documentation.

LPA lodged 257 visa applications for individuals for the Temporary Activity Visa (subclass 408) Entertainment Activities, and assisted with 255 applications for travel exemptions on behalf of Members. This is an 84% decrease on 2019-20 (1,688 visa grants) due to the impact of the COVID-19 pandemic and subsequent travel restrictions.



Policy & Advocacy

Ticketing Code of Practice

- Finalised and released the Eighth Edition of the Ticketing Code of Practice, which included new provisions to deal with 'Intervening Circumstances'.
- Provided Members with updated guidance about refunds and exchanges for events affected by COVID-19.

2019 and 2020 Ticket Attendance and Revenue Report

 Published the 2019 and 2020 Ticket Attendance and Revenue Report. The report was released in October 2021.

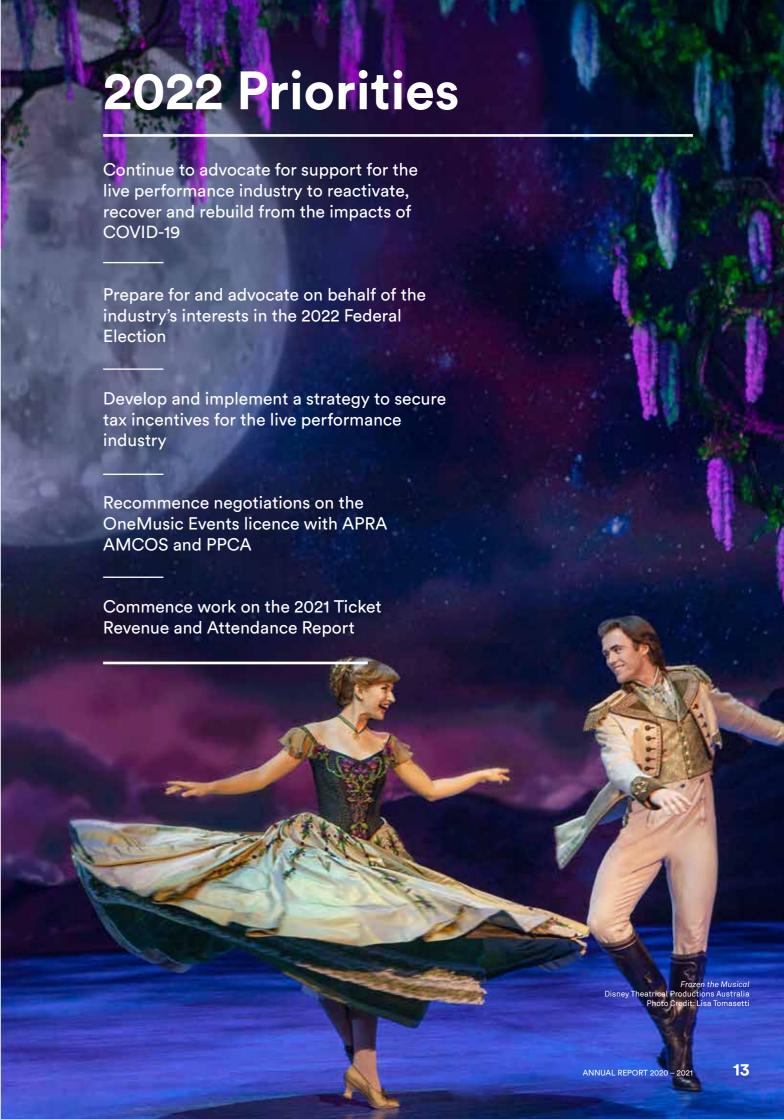
Ticket Scalping and Resale

• Provided input into the Victorian Government's proposed changes to the ticketing scalping provisions in the *Major Events Act 2009*.

Submissions

- 2020-21 Federal Pre-Budget Submission
- Parliamentary Inquiry into Australia's creative and cultural industries and institutions
- Premier's Economic and Social Recovery Advisory Council (Tasmania)
- 2021-22 Federal Pre-Budget Submission
- Add-on Insurance Deferred Sales Model Exemptions by Class
- Review of the Child Employment Act 2003 (Victoria)
- Victorian Parliamentary Inquiry into the impact of the COVID-19 pandemic on the tourism and events sectors





2019 & 2020 Ticket Attendance and Revenue Report

The *Ticket Attendance and Revenue Report* is the principal source of reliable attendance statistics for the Australian live performance industry. It also represents the most comprehensive information available on annual ticket sales for Australian live performance events. As the leading source of industry information, the Report is used extensively by government, media and business organisations.

LPA released a biennial edition of the *Ticket Attendance and Revenue Report (2019 and 2020)* on 21 October 2021.

In 2019, the live performance industry recorded its second highest revenue, attendance and average ticket price since 2004. The industry shutdown from March – November 2020 due to COVID-19 caused disruption to the live entertainment industry in 2020.

	2019	2020	
Revenue	\$2.0b	\$0.6b	69% decline
Attendance	23.9m	7.8m ~	68% decline
Average Ticket Price	\$92.89	\$87.14	6% decline

Limited touring activity across Australia and the shutdown of events and venues in response to COVID-19 restrictions, such as bans on mass gatherings, border restrictions and density limits, meant that all genres decreased in revenue and attendance in 2020.

In 2020, all states and territories also witnessed a decline in attendance, with Comedy (84.4%) and Victoria (79.1%) experiencing the highest year on year decline. This is largely due to the extended lockdown in Victoria and the cancellation of the 2020 Melbourne International Comedy Festival.



2019 (Calendar Year) Key Findings:



\$2.0 billion ticket sales

In 2019 (calendar year), the Australian live performance industry generated total ticket sales of \$2.0 billion – a decrease of 5% from 2018, when ticket sales totalled \$2.1 billion.



Approximately 24 million tickets were issued in 2019, representing a decrease of 8% from 2018 when nearly 26 million tickets were issued.



New South Wales recorded the highest revenue (34% of national revenue) and attendance (30% of national attendance) in 2019.



Contemporary Music continued to record the most ticket sales and attendances, representing a market share of approximately 43% in revenue (\$836 million) and 35% in attendance (8.3 million). Circus and Physical Theatre had the largest increase in revenue of any genre in 2019, with revenue up by 103% from 2018, while Special Events had the largest increase in attendance of any genre in 2019, with attendance up 153% from 2018.



Musical Theatre represented the second largest genre in both ticket sales (\$337 million) and attendance (3.5 million). Musical Theatre recorded a market share of 17% in revenue and 15% in attendance.



Approximately 82% of revenue was accounted for by five genres (Contemporary Music, Musical Theatre, Festivals (Contemporary Music), Theatre and Comedy) and **approximately 74% of attendance was accounted for by five genres** (Contemporary Music, Musical Theatre, Festivals (Multi Category), Comedy and Theatre) in 2019.

2020 (Calendar Year) Key Findings:



\$0.6 billion ticket sales

In 2020 (calendar year), the Australian live performance industry generated total ticket sales of \$0.6 billion – a decrease of 69% from 2019, when ticket sales totalled \$2.0 billion



Approximately 8 million tickets were issued in 2020, representing a decrease of 68% from 2019 when approximately 24 million tickets were issued



New South Wales recorded the highest revenue (30% of national revenue) and attendance (25% of national attendance) in 2020



Contemporary Music continued to record the most ticket sales and attendances, representing a market share of 51% in revenue (\$309 million) and 37% in attendance (2.9 million).



Musical Theatre represented the second largest genre in ticket sales (\$67 million), while Festivals (Multi-Category) represented the second largest genre in attendance (1.6 million). Musical Theatre recorded a market share of 11% in revenue and Festivals (Multi-Category) represented a market share of 20% in attendance.



Approximately 84% of revenue was accounted for by five genres (Contemporary Music, Musical Theatre, Festivals (Contemporary Music), Theatre and Festivals (Multi-Category)) and approximately 78% of attendance was accounted for by five genres (Contemporary Music, Festivals (Multi Category), Musical Theatre, Festivals (Contemporary Music) and Theatre) in 2020.

2020 Industry **Achievement Awards**

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

Congratulations to the 2020 JC Williamson Award Recipients, Deborah Cheetham AO and David McAllister AC

Yorta Yorta woman, soprano, composer and educator Professor Deborah Cheetham AO, has been a leader and pioneer in the Australian arts landscape for more than 25 years. In 2009, Deborah established Short Black Opera with her partner Toni Lalich OAM, as a national not-for-profit opera company devoted to the development of Indigenous singers. Her first opera, Pecan Summer was a landmark work as Australia's first Indigenous opera and has been a vehicle for the development of a generation of Indigenous opera singers. Deborah is the founding director of Dhungala Children's Choir and in 2020 she established Ensemble Dutala, Australia's first Aboriginal and Torres Strait Islander Chamber Orchestra. Deborah was appointed as an Officer of the Order of Australia (AO), for 'distinguished service to the performing arts as an opera singer, composer and artistic director - to the development of Indigenous artists, and to innovation in performance'.

'I am deeply honoured to receive this award...My uncle, Jimmy Little AO, was a 2012 recipient of the JC Williamson Award. I can imagine his smile lighting up the sky knowing that the inheritance passed down to me from our Yorta Yorta elders and ancestors is receiving this recognition today.'

A graduate of The Australian Ballet School, David McAllister AC joined The Australian Ballet in 1983. During his time with the company. David danced many principal roles, and also made numerous guest appearances worldwide throughout his career. In 2001, David retired as a dancer, and became artistic director of The Australian Ballet in July of the same year. David became the company's longest-serving artistic director and invigorated the company's repertoire. In May 2021, he was awarded the RAD's Queen Elizabeth II Coronation Award, recognised internationally as one of the most prestigious in dance and the highest honour from the Royal Academy of Dance. In June 2021, David was recognised with a Companion of the Order of Australia (AC) for "eminent service to the performing arts, particularly to ballet both nationally and internationally, to artistic directorship and dance education, and as a mentor".

JC Williamson Award® Recipients

1998 Edna Edgley AM Kenn Brodziak OBE

1999 Googie Withers AO CBE John McCallum AO CBE **2001** Clifford Hocking AM Ruth Cracknell AM

2002 Graeme Murphy AO Kevin Jacobsen OAM

2003 John Robertson OAM Wendy Blacklock AM

2004 John Farnham AO John Sumner AO CBE 2005 David Williamson AO Dame Joan Sutherland OM AC DBE

2006 Graeme Bell AO MBE John Clark AM

2007 Professor Barry Tuckwell AC OBE Dame Margaret Scott AC DBE

2008 Barry Humphries AO CBE Sue Nattrass AO

2009 John Bell AO OBE Michael Gudinski AM

2010 Brian Nebenzahl OAM

Tony Gould AM D UNI 2011 Jill Perryman AM MBE Nancye Hayes AM

Toni Lamond AM 2012 Dr Jimmy Little AO Katharine Brisbane AM

2013 David Blenkinsop CBE

Kylie Minogue AO OBE 2014 John Frost AM

2015 Paul Kelly AO 2016 Stephen Page AO

2017 Richard Tognetti AO

2019 Kev Carmody

2017 Centenary JC Williamson Recipients

Archie Roach AM Jim Sharman Reg Livermore AO Robyn Archer AO

Robyn Nevin AM

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

Congratulations to the 2020 Sue Nattrass Recipients, Jill Smith AM and Ann Tonks AM

Current chair of Theatre Network Australia, celebrated former General Manager of Geelong Performing Arts Centre and former General Manager of the Playbox Theatre (now Malthouse Theatre), Jill Smith AM has created an outstanding legacy in service to the arts. Jill's advocacy and action has included a focus on the development of artistic work by First Nations, women, multicultural people and people with diverse abilities, working to ensure our stages represent the diversity of our communities. Jill has also been a dedicated advocate for the work of Australian playwrights. In 2021, Jill was further honoured as a Member of the Order of Australia (AM).

Ann Tonks AM has contributed more than 30 years' exceptional service to the live performance industry as a cultural manager, passionate educator, radio presenter, academic and writer. Ann was Executive Director of Melbourne Theatre Company (MTC) for over 18 years, overseeing the creation and development of a suite of new work as well as the company's beloved new home, the Southbank Theatre, as well as new headquarters and workshops in Southbank. In 2011 Ann was made a Life Member of LPA. She is also a Member of the Victorian Honour Roll for Women and received an Order of Australia award in 2017 for her contribution to the arts industry.

'In the context of over 60,000 years of art, song, dance and storytelling by the oldest living culture in the world - a contemporary career is indeed truly short. I feel so fortunate that I have had jobs that I loved. But I could only achieve what

I did with the support of many and, the incredible work of our artists...A key support of course was none other than Sue Nattrass AO, and I am honoured to receive this Helpmann Award in her name.

Sue Nattrass Award® Recipients

2014 Patricia Boggs OAM

2015 Eric Robinson OAM

2016 Michael Lynch CBE AO 2017 Rob Brookman AM

2019 Liz Jones AO

2017 Centenary Sue **Nattrass Recipients**

Carrillo Gantner AC

Frank Van Straten AM

Ian McRae AO

Susan Provan AO

Rhoda Roberts AO

2020 JC Williamson Award

Deborah Cheetham AO

David McAllister AC



2020 Sue Nattrass Award

Ann Tonks AM

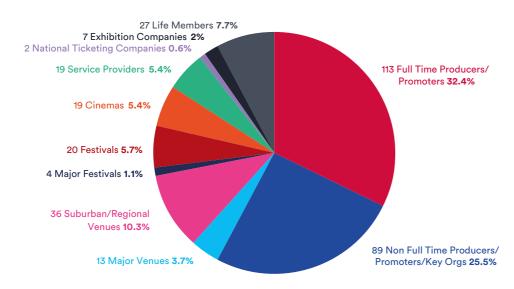
Jill Smith AM



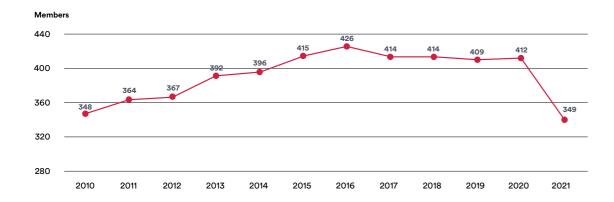


Membership & Finance

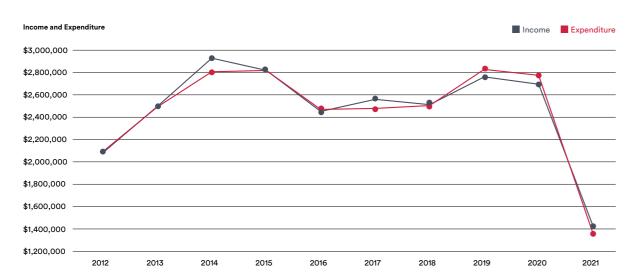
Membership Coverage



Membership



Governance, Compliance and Finance



Staff



Evelyn RichardsonChief Executive



David HamiltonDirector, Workplace
Relations



Kim TranDirector, Policy
and Governance



Lynda WhiteleyFinance and Membership
Manager (May 2021 – Current)



Shay MinsterWorkplace Relations
Advisor



Eliza Harris Senior Policy Advisor



Les Nemenyi Finance and Membership Manager (to April 2021)

Financial Report

for the Year Ended 30 June 2021

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 2021

The Executive Council presents the expenditure report as required under subsection 255(2A) on Australian Entertainment Industry Association for the year ended 30 June 2021.

Categories of expenditures	2021 \$	2020 \$
Remuneration and other employment-related costs and expenses - employees	934,007	1,214,178
Advertising	-	-
Operating costs	157,296	222,483
Donations to political parties	-	-
Legal costs	5,530	23,232

Signed in accordance with a resolution of the Councillors.

Richard EvansPresident

John Kotzas Vice President

14 October 2021

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 2021.

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 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

14 October 2021

Councillors' Operating Report for the Year Ended 30 June 2021

Your Councillors submit the financial report of the Australian Entertainment Industry Association for the year ended 30 June 2021.

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 2020-2021, 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; member advice on JobKeeper Payment Scheme and workplace matters in response to the pandemic; immigration and applications for entertainment visas, travel exemptions and hotel quarantine; targeted advocacy campaign for emergency support for live performance industry due to significant financial impacts of COVID-19; collaborated with major events sector as an executive member of the Live Entertainment Industry Forum (LEIF); developed template and information pack to support COVIDSafe guidelines; continued advocacy for a Live Entertainment Industry Insurance Scheme; revised Ticketing Code of Practice to outline consumer rights and industry practices regarding event cancellation, postponement or relocation; provided specific guidance on refunds and exchanges; and finalised a template agreement with MEAA for the recording, streaming, broadcast and transmission of live theatre and archival footage.
- In addition to COVID-19 specific initiatives, AEIA undertook 5 major initiatives. These include: detailed submissions to the Fair Work Commission on modern awards; released the eighth edition of the Ticketing Code of Practice; made 7 significant government submissions; presented four lifetime achievement awards to industry icons; and commenced work on the 2019 and 2020 Ticket Attendance and Revenue Report.

These major initiatives have resulted in:

- Membership base remains strong, diverse and national
- Fair Work Commission approval of LPA's submission to vary clause 25.3(d) "Failure to produce" in the Live Performance Award 2020
- Fair Work Commission finalised the review of our industry's awards, resulting in 4 awards
- Federal Government announcement of an additional \$135 million Creative Industries funding package
- State funding support announcements in various states and territories for live performance
- A new digital recording agreement: MEAA LPA Template Recording Agreement (COVID-19) 2020
- Gradual reopening of theatres and live music venues
- 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 profit of \$67,721 (2020: loss \$79,840).

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 2021, the Association had 349 members (2020: 412 members).

Number Of Employees

Number of Employees 6, (2020: 6).

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 *

L Christie *

A Copley *

M Coppel *
S Donnelly *

R Evans *

L Hawkins *

J Kotzas *

P McIntyre *
P McKinnon

S McGrath *

M O'Connor *

M Smith *

J Vince * L Withers *

F Winning *

L McLean (term ended 29/3/2021)

*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 (2020: \$13,598) has been paid for this insurance.

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

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

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

Signed in accordance with a resolution of the Councillors.

Richard Evans
President

John Kotzas Vice President

14 October 2021

Executive Council Statement for the Year Ended 30 June 2021

On 14 October 2021, 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 2021.

The Executive Council declares that in its opinion:

- a) the financial statements and notes comply with the Australian Accounting Standards;
- b) the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act):
- c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of AEIA for the financial year to which they relate;
- d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- e) during the financial year to which the GPFR relates and since the end of that year:
 - 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

14 October 2021

John Kotzas Vice President

Statement of Profit or Loss and Other Comprehensive Income for the Year Ended 30 June 2021

	Notes	2021 \$	2020 \$
Revenue from contracts with	custor	ners	
Membership subscriptions *		453,913	518,228
Levies *	ЗА	292,584	-
Interest	3B	353	11,498
Helpmann Awards		-	815,004
Other revenue	3C	399,671	1,231,827
Total revenue from contracts with customers		1,146,521	2,576,557
Other Income			
Grants and/or donations *	3D	277,400	118,532
Total other income		277,400	118,532
Total income		1,423,921	2,695,089
Expenses			
Employee expenses	4A	953,218	1,250,155
Administration expenses	4B	251,233	411,988
Depreciation and amortisation	n 4C	125,222	140,671
Legal costs	4D	5,530	23,232
Audit fees	14	18,274	17,763
Grants and/or donations *	4E	-	-
Finance costs	4F	2,723	7,445
Other expenses *	4G	-	-
Helpmann Awards		-	923,675
Total expenses	,	1,356,200	2,774,929
Surplus/ (Deficit) for the year		67,721	(79,840)
Income tax expense		-	-
Surplus/ (Deficit) after Income Tax Expense		67,721	(79,840)
Other Comprehensive Income, net of tax	,	-	-
Total Comprehensive Income for the Year		67,721	(79,840)

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

Statement Of Financial Position as at 30 June 2021

	Notes	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	5A	1,081,072	670,665
Trade and other receivables *	5B	161,738	579,767
Other current assets	5C	51,084	28,072
TOTAL CURRENT ASSETS		1,293,894	1,278,504
NON-CURRENT ASSETS			
Office equipment	6A	12,503	22,852
Furniture and fittings	6B	2,316	3,395
Intangibles	6C	26,625	52,490
Right of use assets	6D	482,134	89,662
TOTAL NON-CURRENT ASSET		523,578	168,399
TOTAL ASSETS		1,817,472	1,446,904
Trade payables * Other payables * Employee provisions Lease liabilities	7A 7B 8A 6D	137,773 552,625 186,897 95,319	91,776 679,485 192,535 105,336
TOTAL CURRENT LIABILITIES		972,614	1,069,132
NON-CURRENT LIABILITIES			
Employee provisions	8A	21,774	7,490
Other non-current liabilities *	9A	-	-
Lease liabilities	6D	387,021	1,940
TOTAL NON-CURRENT LIABIL	ITIES	408,795	9,430
TOTAL LIABILITIES		1,381,409	1,078,562
NET ASSETS		436,063	368,342
MEMBERS' EQUITY			
General funds	10A	120,000	120,000
Retained earnings		316,063	248,342
TOTAL MEMBERS' EQUITY		436,063	368,342

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

Statement of Changes in Equity for the Year Ended 30 June 2021

	General Funds \$	Retained Earnings \$	Total Equity \$
Balance as at 1 July 2019	120,000	328,182	448,182
Adjustment for errors	-	-	-
Adjustment for changes in accounting policies	-	-	-
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
Effect of adoption of AASB 16 leases	-	-	-
Adjusted balance as at 1 July 2020	120,000	248,342	368,342
Adjustment for errors	-	-	-
Surplus for the year	-	67,721	67,721
Other comprehensive income for the year	-	-	-
Transfer from retained earnings	-	-	-
Closing balance as 10A at 30 June 2021	120,000	316,063	436,063

Statement of Cash Flows for the Year Ended 30 June 2021

	Notes	2021 \$	2020 \$
Operating Activities			
Cash Received			
Receipts from other reportion units/controlled entity(s)*	ng	-	
Receipts from members and non-members		1,773,147	1,923,775
Interest received		326	13,934
Cash Used			
Payment to other reporting units/controlled entity(s) *		-	
Payments to suppliers and employees		(1,255,007)	(2,578,546
Net Cash from (used by) Operating Activities	11A	518,466	(640,837
Investing Activities Cash Used			
Purchase of Property, Plant and Equipment	6A,6E	-	
Purchase of Website	6C	-	(11,520
Net Cash from (used by) Investing Activities		-	(11,520
Financing Activities			
Cash Used			
Repayment of Lease Liabilities	6D	(108,059)	(99,717
Net Cash from (used by) Financing Activities		(108,059)	(99,717
Net Increase/ (Decrease) in Cash Held		410,407	(752,075
Cash & cash equivalents the beginning of the financial year		670,665	1,422,740
Cash & cash equivalents at the end of the Financial Year	5A	1,081,072	670,66

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

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

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

 $^{\,{}^\}star\,\text{As}$ required by the reporting Guidelines. Item to remain even if 'nil'.

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Note 1. Summary of Significant Accounting Policies

1.1 Basis of Preparation of the Financial Statements

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

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

AEIA has adopted all of the new or amended Accounting Standards and Interpretation issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not mandatory have not yet been adopted early.

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 goods 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 revenue does not meet the AASB15 tests:

- 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 1 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.

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

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

AEIA assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

AEIA as a lessee

AEIA applies a single recognition and measurement approach for all leases, except for short-term and low-value leases. These are expensed in the profit & loss. AEIA recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

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AEIA recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

	2021	2020
Office Space	1 to 5 years	1 to 5 years
Office Equipment	4 to 10 years	4 to 10 years

Lease liabilities

At the commencement date of the lease, AEIA recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments less any lease incentives receivable, variable lease payments that depend on an index or rate, and amounts expected to be paid under residual value guarantees.

In calculating the present value of lease payments, AEIA uses a weighted average incremental borrowing rate. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

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

Depreciable property plant and equipment assets are written-off to their estimated residual values over their useful life using, in all cases, the straight-line method of depreciation.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2021	2020
Office Equipment	1 to 5 years	1 to 5 years
Furniture and Fittings	4 to 10 years	4 to 10 years

1.16 Intangibles

Trademarks

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

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 useful life of AEIA's intangible assets are:

2021	2020
3 years	3 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 2021.

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 \$1,081,072 as at 30 June 2021 and receipted \$472,191 of their 2021-22 Financial Membership fees to date;
- Headcount and operational expenditure have been scaled back;
- AEIA continues to have access to Government support and funding grants;
- 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.

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LIVE PERFORMANCE AUSTRALIA

ANNUAL REPORT 2020 – 2021

Note 2. **Events after the Reporting Period**

On 15 July 2021, the Victorian Government announced lockdown restrictions and again on 5 August 2021. At the date of this report, lockdown restrictions remain in place across Victoria which have resulted in significant restrictions to the operations of the Association. This resulted in increased restrictions around workplaces, 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 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. AEIA applied for a \$250,000 bank loan which was approved 2 September 2021 as a contingency for the next 12 months.

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Note 3. Income

3A. Levies		
	2021 \$	2020 \$
COVID-19 Member Levy	292,584	-
Total Levies	292,584	-
3B. Interest		
Deposits	353	11,498
Total Interest	353	11,498
Industry Service Fee	368,458	1,148,063 83.764
3C. Other Revenue		
Other	31,213	83,764
Total Other Revenue	399,671	1,231,827
3D. Grants and/or donatio	ns	
Federal Government – Cash Flow Boost Support	50,000	50,000
Federal Government -	167,400	36,000
Jobkeeper Support		
Jobkeeper Support Victorian Government – Small Business Grant	25,000	-
Victorian Government -	25,000	32,532
Victorian Government – Small Business Grant Victorian Government –	-	32,532 -

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

Note 4. **Expenses**

4A. Employee Expenses *			4C. Depreciation and Amortis	sation
	2021 \$	2020 \$		2
Holders of office:			Depreciation	
Wages and Salaries	-	-	Office equipment	10
Superannuation	-	-	Furniture & Fittings	1
Leave and other entitlements	-	-	Right of use assets	87
Separation and redundancies	-	-	Total Depreciation	99
Other employee expenses	-	_	Amortisation	
Subtotal employee expenses holders of office	-	-	Intangibles	25
notuers of office			Total Amortisation	25
Employees other than office h	olders:		Total Depreciation	125
Wages and Salaries	838,461	1,120,077	and Amortisation	
Superannuation	74,157	100,475		
Leave and other entitlements	8,646	(18,117)	4D. Legal Costs *	
Separation and redundancies	-	-	•	:
Other employee expenses	31,954	47,720		
Subtotal employee expenses	953,218	1,250,155	Litigation	
employees other than office holders			Other legal general matters	5
Total Employee Expenses	953,218	1,250,155	Total Legal Costs	5

4B. Administration Expenses

	2021 \$	2020 \$
Fees/allowances - meeting and conferences*	-	-
Conferences and meeting Expenses	-	2,227
Meeting Expenses - Executive Council	-	13,460
Meeting Expenses - Annual General Meeting	-	1,971
Meeting Expenses - Members Forum	-	20,546
Rent	-	-
Other Expenses	251,233	373,784
Total Administration Expenses	251,233	411,988

 $[\]mbox{\ensuremath{\star}}$ As required by the reporting Guidelines. Item to remain even if 'nil'.

	2021 \$	2020 \$
Depreciation		
Office equipment	10,349	10,667
Furniture & Fittings	1,080	1,375
Right of use assets	87,928	87,928
Total Depreciation	99,357	99,970
Amortisation		
Intangibles	25,865	40,701
Total Amortisation	25,865	40,701
Total Depreciation and Amortisation	125,222	140,671
4D. Legal Costs *		
J	2021 \$	2020 \$
Litigation	-	-
Other legal general matters	5,530	23,232
other tobat benefat matters		

4E. Grants or Donations*

	\$	\$
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)	
Total Grants or Donations	-	-

2021

2020

4F. Finance Expenses

	\$	\$
Interest expense on lease liabilities	2,723	7,445
Total Finance Expenses	2,723	7,445

4G. Other Expenses

	2021 \$	2020 \$
Penalties – via RO Act or the <i>Fair Work Act 2009</i> *	-	-
Total Other Expenses	-	

 $[\]mbox{\ensuremath{\star}}$ As required by the reporting Guidelines. Item to remain even if 'nil'.

Note 5. **Current Assets**

Equivalents

5A. Cash and Cash Equivalents 2021 2020 Cash at Bank 1,080,692 1,080,692 Cash on Hand 380 380 Short-term Deposit Total Cash and Cash 1,081,072 670,665

5B. Trade and Other Receivables (Current)

	•	
	2021 \$	2020 \$
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

Total Trade and Other Receivables	161,738	579,767
Net Total Other Receivables	161,738	579,767
Allowance for expected credit losses	(5,000)	(5,000)
Trade Debtors	166,738	584,767

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

	2021 \$	2020 \$
At 1 July	5,000	5,000
Provision not required	-	-
Amounts Written off	-	-
Amounts Recovered	-	-
At 30 June	5,000	5,000

5C. Other Current Assets

	2021 \$	2020 \$
Helpmann Awards prepaid expen	ses -	-
Rental Guarantee Term Deposit	20,000	-
Other prepaid expenses	31,084	28,072
Total Other Current Assets	51,084	28,072

 $[\]mbox{*}\,\mbox{As}$ required by the reporting Guidelines. Item to remain even if 'nil'.

Note 6. **Non-Current Assets**

6A. Office Equipment		
	2021 \$	2020 \$
Office Equipment - At Cost	57,620	57,620
Less: Accumulated Depreciation	(45,117)	(34,768)
Total Office Equipment	12,503	22,852
Reconciliation of the Opening an of Office Equipment	d Closing E	Balances
As at 1 July 2020		
Gross book value	57,620	78,347
Accumulated depreciation	(34,768)	(44,828)
Net book value 1 July 2020	22,852	33,519
Additions	-	-
Depreciation expense	(10,349)	(10,667)
Disposals	-	-
Transfers	-	-
Net book value 30 June 2021	12,503	22,852
Net book value as of 30 June 202	1 represen	ted by:
Gross book value	57,620	57,620
Accumulated depreciation	(45,117)	(34,768)
Net book value 30 June 2021	12,503	22,852
6B. Furniture and Fittings		
	2021 \$	2020 \$
Furniture and Fittings - At Cost	36,603	36,603
Less: Accumulated Depreciation	(34,287)	(33,208)
Total Furniture and Fittings	2,316	3,395

Reconciliation of the Opening and Closing Balances of Furniture and Fittings

As at 1 July 2020

Gross book value	36,603	40,579
Accumulated depreciation	(33,208)	(35,809)
Net book value 1 July 2020	3,395	4,770
Additions	-	-
Depreciation expense	(1,079)	(1,375)
Disposals	-	-
Transfers	-	_
Net book value 30 June 2021	2,316	3,395
Net book value as of 30 June 20	21 represen	ted by:
Gross book value	36,603	36,603
Accumulated depreciation	(34,287)	(33,208)
Net book value 30 June 2021	2,316	3,395

Trademarks - At Cost Website
\\\abai\abai\abai\abai\
Website – At Cost
Less: Accumulated Amortisation Website
Total Website
Total Intangibles
Total Intangibles Reconciliation of the Opening ar
21,9

Net book value 30 June 2021	21,995	47,860
Transfers	-	
Disposals	-	
Amortisation expense	(25,865)	(40,701
Additions	-	11,520
Net book value 1 July 2020	47,860	77,042
Accumulated amortisation	(92,202)	(188,466
Gross book value	140,062	265,508
AS at 1 July 2020		

Net book value as of 30 June 2021 represented by:

Net book value 30 June 2021	21,995	47,860
Accumulated amortisation	(118,067)	(92,202)
Gross book value	140,062	140,062

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

	Office Space \$	Office Equipment \$	Total \$
Right of use assets			
As at 1 July 2020	80,992	8,670	89,662
Additions	480,400	-	480,400
Depreciation expense	(80,992)	(6,936)	(87,928)
Impairment	-	-	-
Disposal	-	-	-
Other movement [give details below]	-	-	-
As at 30 June 2021	480,400	1,734	482,134

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

	2021 \$	2020 \$
ease Liabilities		
As at 1 July 2020	107,276	199,548
Additions	480,400	-
Accretion of interest	2,723	7,445
Payments	(108,059)	(99,717)
As at 30 June 2021	482,340	107,276
Current	95,319	105,336
Non-current	387,021	1,940
Total Lease Liabilities	482,340	107,276

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

The following are the amounts recognised in profit or loss:

	2021 \$	2020 \$
Depreciation expense of right-of-use assets	87,928	87,928
nterest expense on lease iabilities	2,723	7,445
Expense relating to short-term leases	-	-
Expense relating to leases of low-value assets (included in administrative expenses)	-	-
/ariable lease payments	-	-
Total amount recognised n profit or loss	90,651	95,373

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Note 7. Current Liabilities

7A. Trade Payables		
	2021 \$	2020 \$
Non-Interest Bearing		
Trade creditors	49,289	56,513
Accruals	88,484	35,263
Subtotal Trade Creditors and Accruals	137,773	91,776
Payables to Other Reporting Unit(s) *	-	-
Subtotal Payables to Other Reporting Unit(s)	-	-
Total Trade Payables	137,773	91,776

Settlement is usually made within 30 days.

7B. Other Payables

	2021 \$	2020 \$
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	490,333	615,415
GST payable	61,936	63,606
Other	356	464
Total Other Payables	552,625	679,485

552,625 679,485

552,625 679,485

Total other payables are expected

No more than 12 months

More than 12 months

Total Other Payables

to be settled in:

Note 8. Provisions

8A. Employee Provisions*

	2021 \$	2020 \$
Office holders *		
Annual Leave	-	-
Long Service Leave	-	-
Separation and Redundancies	-	-
Superannuation	-	-
Other Employee Provisions	-	-
Subtotal Employee Provisions – Office holders *	-	-
Employees other than Office ho	lders	
Annual Leave	59,651	53,229
Long Service Leave	149,020	146,796
Separation and Redundancies	-	-
Superannuation	-	-
Other Employee Provisions	-	-
Subtotal Employee Provisions – Employees other than Office holders	208,671	200,025
Total Employee Provisions	208,671	200,025
Current	186,897	192,535
Non-current	21,774	7,490
Total Employee Provisions	208,671	200,025

Note 9. Non-Current Liabilities

9A. Other Non-Current Liabili	ties*	
	2021 \$	2020 \$
Total Other Non-Current	-	-

Note 10. Members Equity

10A. General Funds		
	2021 \$	2020 \$
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

	2021 \$	2020 \$
Reconciliation of Cash and Cash Equivalents as per Statement of Financial Position to Cash Flow Statement:	1	·
Cash and Cash Equivalents as pe	er:	
Statement of Cash Flows	1,081,072	670,665
Statement of Financial Position	1,081,072	670,665
Difference	-	
	2021 \$	2020 \$
Reconciliation of deficit to net cash from operating activities:		
(Deficit)/ Surplus for the year	67,721	(79,840)
Adjustments for non-cash item	s	
Depreciation of Property, Plant & Equipment	37,294	12,042
Amortisation of Intangibles	-	40,701
Depreciation of right of use Assets	87,928	87,928
Interest on Lease Liabilities	2,723	7,445
Gain on Disposal of Assets	-	-
Changes in Assets and Liabilitie	es	
(Increase)/ Decrease in trade and other receivables	418,029	(275,795)
(Decrease) in allowance for expected credit losses	-	-
Decrease/ (Increase) in other assets	(23,012)	182,601
(Decrease)/ Increase in trade and other payables	(80,755)	(597,144)
(Decrease)/ Increase in	8,538	(18,775)
employee provisions		

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

Note 12. Contingent Liabilities and Commitments

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.

	2021 \$	2020 \$
Expenses paid to:		
J Kotzas – Chief Executive, Queensland Performing Arts Centre - for Venue Hire/ Catering/ Audio staging.	-	3,005
P McIntyre - Executive Director - Sydney Theatre Company - for Venue hire/ Catering.	-	1,821
M Smith – Executive Director – Arts Centre Melbourne - for Venue Hire/ Catering / Audio/ Tech support.	-	75,338

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 2021, the Australian Entertainment Industry Association has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body (2020: \$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.

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

Note 13. Related Party Disclosures (Cont'd)

13B. Key Management Personnel Remuneration 2021 2020 Short-term employee benefits 250,018 244,976 Salary (including annual leave taken) Annual leave accrued 10,729 16,050 Performance Bonus Total Short-term employee 266,068 255,705 benefits Post-employment benefits 20,748 20,184 Superannuation Total post-employment 20,748 20,184 benefits Other long-term benefits 67,899 Long service leave 72,858 Total Other long-term benefits 72,858 67,899 **Total Key Management** 359,674 343,788 **Personnel Remuneration**

Note 14. Remuneration of Auditors

	2021 \$	2020 \$
Financial statement audit services	18,274	17,763
Other services	-	-
Total Remuneration of Auditors	18,274	17,763

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:

2021

2020

	\$	\$
Financial Assets		
Cash and cash equivalents	1,081,072	670,665
Trade and other receivables	161,738	579,767
Total Financial Assets	1,242,810	1,250,432
Financial Liabilities Trade and other payables	690,398	771,260
Lease Liabilities	482,340	107,276
Total Financial Liabilities	1,172,738	878,536
Net exposure	70,072	371,896

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 16. Fair Value Measurement

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	<6	6-12	1-5	>5	Total
30 June 2020	months	months	years	years	\$
Financial assets	5				
Bank	1,081,072	-	-	-	1,081,072
Trade and other receivables	161,738	-	-	-	161,738
Total Financial assets	1,242,810	-	-	-	1,242,810
Financial liabilit	ies				
Trade and other payables	409,330	281,068	-	-	690,398
	,	281,068 47,660	387,020	-	
payables	,	,,,,,,,	387,020 387,020	- -	690,398 482,340 1,172,738

16A. Financial Assets and Liabilities

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

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

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

Information to be provided to members or Commissioner:

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

Officer and Related Party Disclosure Statement

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

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

Organisation Name:	Australian Entertainment Industry Association	Branch Name:	
Financial year start date:	01 July 2020	Financial year end date:	30 June 2021

Top Five Officers - Relevant remuneration and non-cash benefits

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

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

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

Payments to related parties and declared persons or bodies

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

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

Date	Name	Nature of relationship	Purpose of paymentAmount	Other relevant details
	NIL			
	NIL			
	NIL			

Richard Evans

President

14 October 2021



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INDEPENDENT AUDITORS 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 2021, 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 2021 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 (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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.

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit Pty Ltd and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.



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.

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.

BDO

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

James Moone

Director

Melbourne, 14 October 2021

Registration number: AA2017/65

Executive Council Attendance

1 July 2020 until 30 June 2021

	Total meetings	Meetings
Descident	eligible to attend	attended
President		
Richard Evans Australian Chamber Orchestra	5	5
Vice Presidents		
John Kotzas AM Queensland Performing Arts Centre	5	4
Maria O'Connor Ticketmaster Australasia	5	4
Executive Councillors		
Torben Brookman GWB Entertainment	5	5
Lisa Campbell Luckiest Productions	5	2
Libby Christie AM The Australian Ballet	5	5
Alison Copley Tasdance	5	4
Michael Coppel AM Live Nation Australasia	5	5
Sue Donnelly Belvoir	5	4
Liz Hawkins Adelaide Festival Centre	5	4
Shirley McGrath Crossroads Live	5	3
Patrick McIntyre Sydney Theatre Company	5	3
Paula McKinnon The Walt Disney Company (Leave of absence: March 2021 - August 2021)	3	2
Liza McLean Tinderbox Productions (1/07/2020 - 29/03/2021)	4	4
Melanie Smith Arts Centre Melbourne	5	3
Judy Vince Crown Perth	5	5
Fiona Winning Sydney Opera House Trust	5	4
Louise Withers Louise Withers and Associates	5	5

Observer Dates

Tim McGregor TEG Live (June 2021 – Present)

Ali Murphy-Oates Moogahlin Performing Arts (June 2021 - Present)

Executive Council

Executive Council, 1 July 2020 until 30 June 2021

President

Vice-Presidents



Richard Evans Australian Chamber Orchestra



John Kotzas AM Queensland Performing Arts Centre



Maria O'Connor Ticketmaster Australasia

Executive Councillors



Torben Brookman **GWB** Entertainment



Lisa Campbell Luckiest Productions



Libby Christie AM The Australian Ballet



Alison Copley Tasdance



Michael Coppel AM Live Nation Australasia



Sue Donnelly Belvoir



Elizabeth Hawkins Adelaide Festival Centre





Shirley McGrath Crossroads Live



Paula McKinnon Sydney Theatre Company The Walt Disney Company



Tinderbox Productions (1 July 2020 - 29 March 2021)



Melanie Smith Arts Centre Melbourne



Patrick McIntyre

Judy Vince Crown Perth





Sydney Opera House Trust Louise Withers and Associates

Observers



Tim McGregor TEG Live (June 2021 - Present)



Ali Murphy-Oates Moogahlin Performing Arts (June 2021 - Present)

Members

Artrage Inc Arts Centre Melbourne Arts on Tour - NSW Arts Projects Australia ASM Global (Cairns) Ptv I td ASM Global (Conv) P/L -Brisbane Conv & Exhib Ctr ASM Global (Perth Arena) P/L ASM Global Pty Ltd - Brisbane Entertainment Centre Auspicious Arts Projects Inc Australasian Dance Collective Limited Australian Art Orchestra Ptv Ltd Australian Ballet (The) Australian Brandenburg Orchestra Australian Chamber Orchestra Australian Dance Theatre Australian Plays Transforms Australian Shakespeare Company Australian Theatre for Young People Australian World Orchestra Ltd. Awesome Arts Australia Ltd Bach Akademie Australia I td Back to Back Theatre Inc Backrow Productions (Aust) Pty Ltd Balletlab Association Inc. Bangarra Dance Theatre Barking Gecko Theatre Company BBC STUDIOS AUSTRALIA PTY ITD Bell Shakespeare Company (The) Belvoir Bendigo Cinemas Pty Ltd Big hART Black Swan State Theatre BLAKDANCE AUSTRALIA Ltd Blake Entertainment Ptv Ltd Bleached Arts Ltd Blue Mountains City Council Bluesfest Services Ptv Ltd Bonnie Lythgoe Productions Pty Ltd Bonniemike Pty Ltd (Trading as

Colac Cinemas)

Brink Productions Limited

Brisbane Powerhouse Pty Ltd Brown's Mart Brunswick Street Venue Ptv Ltd Bunbury Regional Entertainment Centre Camerata - Queensland's Chamber Orchestra Inc. Canberra International Music Festival Ltd Canberra Symphony Orchestra Canberra Theatre Centre Capitol Theatre Management Pty Limited CarriageWorks CDP Theatre Producers Pty Limited Central Australian Singing Inc Century Entertainment Pty Ltd Christine Dunstan Productions Ptv I td Chugg Entertainment Chunky Move Circa Contemporary Circus Ltd Circus Oz City of Greater Bendigo (Bendigo Venues & Events) City Recital Hall Ltd Civic Precinct Newcastle Civic Theatre Clearlight Shows Pty Ltd Comedy Lounge Pty Ltd Complete Works Theatre Company Pty Ltd Cre8ion Pty Ltd Critical Stages Crossroads Live Australia Pty Crown Limited Crown Perth Cultural Infusion (Int) Ptv Ltd DANCENORTH AUSTRALIA LTD Darklab Pty Ltd t/a Dark Mofo Darlinghurst Theatre Ltd Darwin Entertainment Centre David Atkins Enterprises Pty David Shallue & Assoc

Ltd

Ptv I td

David Venn Enterprises Pty Ltd

Duet Entertainment and Sports

Dendy Cinemas Pty Ltd

Destination NSW (Vivid)

Down Under Promotions

Dumaresq Street Twin Cinema Dynamic Management Pty Ltd Echelon Productions Pty Ltd Enda Markey Presents Ensemble Productions Pty Ltd Erth Visual & Physical Inc Exhibit Systems Pty Ltd ExpoNet Pty Ltd Fane Productions Australia Pty Ltd Festival of Voices Festival Services Ptv Ltd Finucane & Smith Flying Fruit Fly Found t/a Flying Fruit Fly Circus Force Majeure Ltd fortyfive downstairs Frances Butler t/a Gap in the Frontier Touring Company Fuzzy Operations Pty Ltd Gai D Bryant GC Event Hire Geelong Performing Arts Centre Glory Light Productions Pty Ltd Grand Theatre Co Grayboy Pty Ltd Griffin Theatre Company Ltd GWB Entertainment Pty Ltd Hayden Attractions Pty Ltd Hayden Theatres Pty Ltd HOTA Gold Coast Ptv I td Hothouse Theatre ICC Sydney P/L (International Convention Centre) Ilbijerri Theatre Company Illawarra PAC Ltd - Merrigong Theatre Co Impresario Productions Pty Ltd In The Pipeline (Arts) Ltd t/a Haves Theatre Co. Insite Arts Interactive Theatre Intl Interstar Pty Ltd (Regal Theatre) Intimate Spectacle Pty Ltd Jones Theatrical Group Pty Ltd JPJ Audio Pty Ltd Kermond Creative Pty Ltd

Kerry Comerford

Kids Promotions Pty Ltd

La Boite Theatre Inc.

Marketing

Monkey Baa Theatre For Young

La Mama Inc Lateral Marketing & Management Pty Ltd Legs on the Wall Inc. Life Like Touring (Australia) Pty Ltd (TEG) Linda Catalano Live Nation Australasia Live Nation Australia Venues Ptv Ltd Louise Withers and Associates Pty Ltd LPD Productions Pty Ltd Luckiest Productions Lucy Guerin Association Incorporated Luna Palace Cinemas Lunar Drive-in Theatre Dandenong Mackay Entertainment & Convention Centre 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 McManus Ptv I td McPherson Ink Meerkat Prod (Trustee for McKay and Whiteside FT) Melbourne & Olympic Parks Trust Melbourne Cabaret Ltd Melbourne Fringe Melbourne International Comedy Festival Ltd Melbourne International Festival of the Arts Melbourne Jazz Ltd Melbourne Recital Centre Melbourne Symphony Orchestra Melbourne Theatre Company Mellen Promotions Pty Ltd Metro Arts Metro Cinemas Millmaine Entertainment

People Ltd Moogahlin Performing Arts Inc Moorilla Estate Pty Ltd - Mona Foma Moshtix Pty 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 Northern Rivers Performing Arts Inc Nova Cinema Ptv Ltd Nova Cinemas (S.A.) Pty Ltd & Palace Cinema Nominees Pty Ltd Omega Ensemble On Site Labour Hire Sydney Pty Ltd 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) Performing Lines Ltd Perth Expo Hire & Furniture Group Perth International Arts Festival Perth Theatre Trust - (The Trustee for PTT) Phunktional Ltd Pinchgut Opera Ltd Pinewood Cinema Pty Ltd

Playbill Pty Ltd

Pty Ltd

Playlab Theatre Polyglot Theatre Powerhouse Youth Theatre Inc Qudos Bank Arena (ASM Global) Queen of Tickets Queensland Ballet (The) Queensland Conservatorium (Griffith University) Queensland Music Festival Queensland Performing Arts Centre (QPAC) Queensland Symphony Orchestra Queensland Theatre Company Randall Arts Management P/L Realscape Productions Pty Ltd Regent Entertainment Pty Ltd -T/A Regent Cinemas Restless Dance Theatre Inc Revale Pty Ltd (Sale Twin Cinema) Rokitz Entertainment Pty Ltd Rosebud Cinema Pty Ltd Royal Agricultural Society of Ruchi Sanghi Enterprize Pty Ltd Samuel Klingner entertainment Enterprises Pty Ltd Schomac Arts Pty Ltd Secret Sounds Pty Ltd Shake & Stir Theatre Co Pty Ltd Shaun Parker & Company Shopfront Arts Co. Op. Ltd Showbiz Group Pty Ltd Showcall Crewing Pty Ltd Showwork Ptv Ltd Six Australia Pty Ltd Sketch Evolution Pty Ltd Slingsby Theatre Company Limited Snuff Puppets Inc Spare Parts Puppet Theatre Splendour in the Grass Pty Ltd St Martins Youth Arts Centre Stalker Theatre Inc State Opera of South Australia (The) State Theatre Company of The Trustee for HP Australia South Australia Storey Board Entertainment Unit Trust

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The Trustee for MR Production

Australia (MR) The Trustee for XTRA Ordinary **Events Unit Trust** The Walt Disney Company (Australia) Ptv Ltd Theatre North Inc Theatre Royal Management Theatre Tours Australia Pty Ltd Theatre Works Limited Ticketek Ptv I td Ticketmaster Australasia Tickets Ptv I td Tickets.com Pty Ltd Tinderbox Productions Pty Ltd TML Enterprises Pty Ltd TodayTix Australia Pty Ltd Token Events Pty Ltd Trafalgar Entertainment Asia-Pacific Pty Ltd Van Den Berg Design Team Pty Ltd Victorian Opera Company Ltd Vitalstatistix Inc. Vivaticket Pty Ltd WA Venues & Events Ltd. (WASO) Warner Music Australia Pty Ltd WASO Holdings Ltd West Australian Ballet Inc West Australian Opera (The) Windmill Theatre Yirra Yaakin Aboriginal Corporation Zaccaria Concerts and Touring Pty Ltd

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Acknowledgements

Life Members

Kenn Brodziak OBE 1979 (Decd. 1999) Paul Riomfalvy AM 1985 (Decd. 2000) Frank Baden-Powell OAM 1988 (Decd.

Noel Blackburn 1988 (Decd. 2013) George J. Fairfax AM 1988 (Decd. 1996) Arthur William Parlour 1988 (Decd. 2008) Frederick J. Gibson 1989 (Decd. 2013) Lloyd Martin AM 1992 (Decd. 2005)

John Ernest Graham 1993 Greg Innes 2003

Tim McFarlane AM 2003

Sue Nattrass AO 2003

Jan Stoneham 2003

Rodney Rigby 2005

Kelvin McWhinnie OAM 2005

Ross Cunningham AM 2007

Kate Brennan 2007 Ian Fraser 2007

Andrew Guild 2007

Ian McRae AO 2007

Jim Cranfield 2009

Donald McDonald AC 2009

Craig McGovern 2009

Jon Nicholls OAM 2009

Eric Robinson OAM 2009 (Decd. 2015) Sue Hunt 2011

Ann Tonks AM 2011

Adrian Collette AM 2012

Richard Evans 2012

Bernadette Hayes 2012

Andrew Moon 2012

Rodney Phillips 2013

Walter van Nieuwkuyk OAM 2016

Bruce Carmichael 2019

Andrew Kay AM 2019

Representation on Committees

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 (LEIF)
- · Music Festival Roundtable (New South

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
- Australian Music Industry Network
- Australian Recording Industry Association (ARIA)
- BlakDance
- Live Music Office
- Music Australia
- Music NSW
- PEARLE*, the Performing Arts Employers Associations League Europe, Brussels
- Performing Arts Connections Australia (PAC Australia)
- Regional Arts Australia
- Screen Producers Australia (SPA)
- Stage Queensland
- · Symphony Services Australia
- The Broadway League, USA
- The Chamber of Arts and Culture, Western Australia
- The Society of London Theatre/Theatre Managers Association, UK (SOLT)
- Theatre Network Australia (TNA)
- Venue Management Association (VMA)
- Victorian Association of Performing Arts Centres (VAPAC)

Management Committee

Richard Evans (Chair)

John Kotzas AM

Queensland Performing Arts Centre (QPAC) Maria O'Connor

Ticketmaster Australasia

Evelyn Richardson

LPA Chief Executive

Workplace Relations Committee

Richard Evans (Chair)

Australian Chamber Orchestra

Torben Brookman

GWB Entertainment

Shaun Comerford

Alicia Dodds

Queensland Performing Arts Centre

Sue Donnelly

Judy Fuccilli

Phillipa Gowan

Louise Withers and Associates **David Hamilton**

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Bernadette Haves Gordon Frost Organisation

Kate Larkins

West Australian Opera Paula McKinnor

The Walt Disney Company

Liza McLean

Shav Minster

LPA Workplace Relations Advisor

Teena Munn

Patch Theatre

Gill Perkins Bell Shakespeare

Jessica Platts

Opera Australia Evelvn Richardson

LPA Chief Executive

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Louise Withers

Louise Withers and Associates

Digital Working Group

Sue Donnelly (Chair)

Anne Dunn Sydney Dance Company

Judy Fuccilli

Global Creatures **David Hamilton**

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Kay & Hughes Entertainment Lawvers Virginia Lovett

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Patrick McIntyre

Sydney Theatre Company

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LPA Chief Executive

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CDP Theatre Producers **Industry Futures Subcommittee**

Australian Chamber Orchestra

Richard Evans (Chair)

Lisa Campbell

Luckiest Productions

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Michael Cassel Group

Adrian Collette AM

Australia Council for the Arts

Michael Coppel AM Live Nation Australasia

Stephen Found Foundation Theatres

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Ticketmaster Australasia

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I PA Life Membe

LPA Life Member

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Lisa Campbell (Musicals Panel) Luckiest Productions

Anne-Marie Heath (Cabaret Panel)

The Arts House, Wyong Rick Heath (Presentation for Children

and Young People Panel) PAC Australia

Simon Hinton (Regional Touring Panel)

Merrigong Theatre Company Libby Lincoln (Dance and Physical Theatre

Panel)

Independent

Virginia Lovett (Theatre Panel) Melbourne Theatre Company

Maria O'Connor (MC Representative) Ticketmaster Australasia

Susan Provan AO (Comedy Panel)

Melbourne International Comedy Festival

Evelyn Richardson LPA, Chief Executive

Rob Robertson (Opera and

Classical Music Panel) Independent

Kirsten Siddle (Contemporary

Music Panel)

Industry Achievement Awards

Evelyn Richardson (Chair)

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LPA Life Member

Andrew Kay AM Andrew Kay & Associates

John Kotzas AM Queensland Performing Arts Centre (QPAC)

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Wendy Martin Perth International Arts Festival

Tim McFarlane AM LPA Life Member

Ian McRae AO I PA Life Member

Teena Munn

Maria O'Connor

Ticketmaster Australasia

Susan Provan AO Melbourne International Comedy Festival

Mary Vallentine AO Independent

Honours Committee

Evelyn Richardson (Acting Chair) LPA Chief Executive

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I PA Life Membe

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Kay & Hughes Entertainment Lawyers

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MCA Insurance Brokers

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Public Relations and Media

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Government Relations

Matt Francis

Graphic Design

AKA Australia Paoli Smith

Sean Leonard Research

Economic Advisory Group - Sports, Events and Venues



Member Resources

Agreements

- Casual Crew Collective Agreement
- Code of Practice Auditions in Australia
- Crew Archival Recording Consent Form
- Fair Work Information Statement
- Casual Employment 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 Eighth Edition 1 January 2021
- LPA Ticketing Code of Practice: Industry Code Eighth Edition 1 January 2021
- 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 Employer Guide COVID-19 Vaccinations and the Workplace
- LPA Employer Guide Victorian Directions Mandating COVID-19 Vaccination in the Workplace
- 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 Guidance on refunds and exchanges
- 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 2020)

Templates

- JobKeeper Enabling Agreement Letter Template Alter days/time of work (published May 2020 - removed 1 April 2021)
- JobKeeper Enabling Agreement Letter Template Annual leave (published May 2020 - removed 1 April 2021)
- JobKeeper Enabling Directions Template (published May 2020 removed 1 April 2021)
- JobKeeper Enabling Directions Written Notice Template (published May 2020 – removed 1 April 2021)
- JobKeeper Enabling Directions Template Returning employees to their usual work (published July 2020 - removed 1 April 2021)
- LPA Template Stand Down Direction
- MEAA LPA Template Recording Agreement (COVID-19) 2020
- LPA Template COVID-19 Safety Plan
- LPA Template COVID-19 Workplace Vaccination Policy
- LPA Template COVID-19 Vaccination Contract Clause
- · LPA Template Code of Conduct Employees
- LPA Template Code of Conduct Supervising Children
- LPA Template Employment Contracts
- LPA Template Deal Memo
- LPA Template Letter of Invitation
- LPA Template Temporary Activity Visa (subclass 408)
 Entertainment Activities NEB Statement
- LPA Template 956A Form Appointment or withdrawal of authorised recipient
- LPA Template Social Media
- LPA Template Standard Letter of Employment
- LPA Template Shortform Whistleblower template policy

Wages & Allowances

- Amusement, Events and Recreation Award 2020 Wage and Allowance Summary Tables July 2020
- Amusement, Events and Recreation Award 2020
- Broadcasting, Recorded Entertainment and Cinemas Award 2020
 Wage and Allowance
- Summary Tables
- Broadcasting, Recorded Entertainment and Cinemas Award 2020
- Casual Crew Collective Agreement Wage Rates 2020
- Clerks Private Sector Award 2020 Wages and Allowance Tables July 2020
- Clerks Private Sector Award 2020
- Live Performance Award 2020 Wage and Allowance Summary Tables July 2020
- Live Performance Award 2020
- Performers' Collective Agreement Allowances Tables 2020

