

Contents About President & Chief Executive's Report COVID-19: LPA's Leadership & Advocacy 6 **Workplace Relations** 8 Policy & Advocacy 10 Membership & Finance 12 Staff 13 Financial Report 14 **Executive Council** 38 Members 40 42 Acknowledgments **Member Resources** 44 47 Contact : Girl from North Country GWB Entertainment Photo Credit: Matt Byrne Page 2: The Third Australian Dance Theatre Photo Credit: Sam Roberts Photography

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 370 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 2022.

The global COVID-19 pandemic continued to significantly impact our industry in the last financial year. The Delta and Omicron variants derailed early steps towards industry recovery with our two major markets, New South Wales and Victoria, sent back into extended lockdowns in mid-2021. Border closures and public health restrictions caused ongoing disruption, delays and cancellations.

As we headed into mid-2022, we faced ongoing challenges with respect to safely managing our workplaces and rebuilding audience confidence amid continued rescheduling of events and touring schedules, and uncertainty for business investment.

Throughout this period, LPA's Executive Council and staff prioritised resources to ensure a rapid response to the continued impacts of COVID-19 for our Members and the industry.

A number of significant initiatives were delivered this year to support and protect the short and mediumterm viability of our Members' business activities and to enable industry recovery.

In 2021-22, LPA undertook 12 major initiatives in response to COVID-19:

- provided regular detailed Member advice on all government changes, health directives and policy decisions that impacted Members' business activities
- prepared employer guides and templates and provided member advice on COVID-19 vaccination in the workplace
- provided immigration services for entertainment visas, travel restriction exemptions and hotel quarantine
- collaborated on an industry-wide, #VaxTheNation campaign to drive up vaccination rates across the population
- undertook targeted advocacy campaigns for emergency support for the live performance industry
- updated COVIDSafe guidelines
- continued to advocate for a Live Entertainment Industry Insurance Scheme

- undertook significant industry reactivation advocacy in Victoria and New South Wales
- conducted a Member survey to identify skills and training gaps
- presented an Industry Recovery and Rebuild Strategy to Federal government
- provided updated guidance on refunds and exchanges, and
- responded to ticketing complaints.

As we addressed the impacts of COVID-19, LPA continued to deliver other major initiatives for our Members and industry. They included:

- implementation of casual terms of engagement and awards
- preliminary work on Industrial Relations Strategy
- recommenced negotiation on OneMusic licences
- Federal election advocacy campaign
- tracking and submissions on ticket scalping legislation in Western Australia and South Australia
- 6 significant government submissions, including Federal Pre-Budget submission
- supported Music Industry Review
- provided advice to government on venue infrastructure
- preliminary research on Diversity and Inclusion, and
- commenced work on the 2021 Ticket Attendance and Revenue Report.

However, the pandemic is not over. And as we continue the process of recovery and rebuilding, we are confronting a new set of challenges on the domestic and international front, including forecasts of a global economic downturn and its potential impact on the Australian economy. Our rebuild is being inhibited by an acute skills shortage along with other budget and cost pressures.

Despite the unprecedented upheaval of the last few years, our people, businesses and organisations have shown tremendous resilience which undoubtedly will be called upon further in the months ahead as we recover, restore and rebuild. LPA will be leading the way on advice and advocacy for those who work in our industry and the businesses and organisations which support them.

It is thanks to the collective support and tireless commitment of our Members that LPA has finished the year with an operating surplus. This was largely due to the voluntary COVID levy being collected and recorded prior to the end of June. We are extremely grateful to our Members for their continued financial support through these difficult times.

Support from the Commonwealth, State and Territory governments also played a vital role during this period in supporting our people, businesses and organisations sustain their operations through a variety of individual income and business support programs. We valued the opportunity to engage across all levels of government in the development and delivery of these programs in a rapidly changing environment.

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 the extraordinary efforts of the LPA leadership, staff and Executive team for their commitment and outstanding personal contributions in providing a high quality of advice and service to our Members, including on often complex issues.

The continued support of our Members has enabled us to begin rebuilding capacity within LPA in recent months. This will put us in a much stronger position moving forward. Our role is to represent, protect and promote the interests of our industry. As always, we look forward to working with our Members to vigorously pursue these goals in the coming year.

Yours sincerely,



Richard Evans
President



Evelyn RichardsonChief Executive



COVID-19: LPA's Leadership & Advocacy

COVID-19 continued to disrupt the live performance industry through 2021-22. Our two largest markets for live performance, New South Wales and Victoria, suffered extended lockdowns, while other states and territories had periodic lockdowns and ongoing restrictions including for travel across borders.

The easing of restrictions and reopening of borders enabled a wider industry restart in early 2022, although pandemic impacts on audience confidence, skills shortages and supply chains continue to challenge the industry, along with the impact of extreme weather events and a deteriorating domestic and international economic position.

LPA has delivered a range of services to support our Members and advocated strongly for their interests throughout this extremely challenging period.

Advocacy

LPA dedicated significant time and resources to raise government awareness of the devastating impacts on the live performance industry. LPA also advocated for direct support, including:

- Targeted wage subsidy
- Events Insurance Scheme (see below)
- Business support programs

In March 2022, the Federal Government announced a \$20m extension of the Restart Investment to Sustain and Expand (RISE) fund as part of its COVID support package.

Reopening of New South Wales and Victoria

LPA strongly advocated for the safe easing of lockdown restrictions in New South Wales and Victoria.

As part of the advocacy effort, LPA developed an Industry Roadmap and Recovery Plan that outlined pathways for key parts of the industry (i.e. theatre and live music venues, concerts and large scale events and festivals (greenfield)) for industry reactivation and recovery. The pathways were mapped against the four phases of the Doherty model, which was used by government to guide the National COVID-19 Recovery Plan.

Live Entertainment Business Interruption Fund

In November 2020, LPA presented the Commonwealth, State and Territory governments with a detailed proposal for the Live Entertainment Business Interruption Fund or Insurance Scheme. LPA continued to advocate for the scheme throughout 2021-22.

This included via briefings with government officials, a submission into the Senate inquiry into the *Live Performance Federal Insurance Guarantee Bill 2021* and LPA appeared before the Senate Inquiry Committee.

As a direct result of advocacy by LPA along with other industry representatives, several state governments introduced schemes to help event organisers offset risk, including:

- New South Wales the Event Saver Fund was launched in January 2022
- Victoria the COVID Events Insurance Scheme was announced in November 2021
- Western Australia Getting the Show Back on the Road+ was extended in August 2021 and March 2022.

The ALP committed to examining a live events insurance scheme as part of its policy platform for the May 2022 federal election.

COVIDSafe Guidelines

In August 2020, LPA released two sets of guidelines to support the industry to safely undertake live performance activities:

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

In response to changes to government requirements and ways to manage COVID-19 in the workplace, LPA updated the guidelines. The review process included seeking feedback from Members and an epidemiologist to ensure the guidelines were practical and appropriate. The revised guidelines were released in December 2021.

COVID-19 Guidance on Refunds and Exchanges

LPA first issued COVID-19 guidance on refunds and exchanges in August 2020. LPA continued to review the guidance to reflect conditions at the time, as well as feedback from Members, the industry working group and the Australian Competition and Consumer Commission.

LPA released the third iteration of the guidance in October 2021. In April 2022, LPA commenced another review of the guidance, which culminated in the release of the fourth iteration in July 2022.

COVID-19 Workplace Vaccination

LPA provided comprehensive information and developed resources for Members to help them understand their obligations in respect of COVID-19 vaccination in the workplace. These resources included:

- COVID-19 Vaccination Employee Survey Template
- COVID-19 Workplace Vaccination Policy Template
- COVID-19 Vaccination clause for employment contracts and deals memos template
- COVID-19 Safety Plan Template

#VaxTheNation

Launched in September 2021, #VaxTheNation was a national campaign to encourage vaccine uptake. LPA was a part of an industry alliance, including peak bodies and businesses that brought the campaign to life.

Other COVID-19 Resources

LPA developed and regularly updated resources to summarise in one place the government requirements and restrictions in each state and territory. These resources included:

- Density and Border Restrictions Summary Matrix
- Close Contact Requirements Summary Matrix
- Workplace Vaccination Matrix
- COVID-19 Safety Plan Summary

Member Communications

LPA produced regular communications to keep Members abreast of ever-changing government directions, support programs and other initiatives. To 30 June 2022, LPA prepared over 320 COVID-specific Member communications (with 121 prepared in 2021-22).



Workplace Relations

Performers' Collective Agreement

LPA conducted consultations with Members on issues relating to the Performers' Collective Agreement (PCA).

In June 2022, on MEAA's request, LPA and MEAA commenced negotiations for a new PCA.

The Workplace Relations Committee (WRC) was reformed in 2022 to represent LPA Members in the negotiations.

Digital Working Group

LPA negotiated and extended period of use for the LPA and MEAA developed Template Recording Agreement. This Agreement allows Members to use archival recordings to maintain relationships with their audiences during the disruption caused by COVID-19.

LPA continued to seek a response from and reengage with MEAA in respect of the draft Education and Accessibility Recording Agreement Template. This was developed and presented to MEAA for discussion.

Changes to workplace laws

LPA provided resources and information to Members in respect of changes to the following workplace laws:

- Superannuation
- Casual employment including the statutory definition of casual employee and casual conversion and templates
- Sexual harassment laws and miscarriage leave

Live Performance Award

The Fair Work Commission (FWC) approved LPA's application to vary the *Live Performance Award 2020* to resolve ambiguities in respect of:

- · The definition of 'minimum hourly rate'
- · Meal and incidentals allowances
- Casual rates of pay for Sundays and Public Holidays for Musicians and Production and Support Staff

COVID-19 Issues

LPA provided comprehensive information and developed resources for Members to help them understand their obligations in respect of COVID-19 vaccination in the workplace.

LPA continued to assist Members with contractual issues and stand-downs as a result of production closures due to COVID-19.

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 extend the 'failure to produce' clause as a result of COVID-19 related closure of a venue and reinstate unpaid pandemic leave in the *Live Performance Award 2020*.

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 included guiding Members through the COVID-19 travel restriction 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.

In 2021-22, LPA lodged 936 visa applications for individuals for the Temporary Activity Visa (subclass 408) Entertainment Visa, and assisted with 52 applications for travel exemptions on behalf of Members. This is a 264% increase on 2020-21(257 visa grants) due to the industry starting to recover after the events of COVID-19 and the easing of travel restrictions.

2023 Priorities

Negotiate a new PCA

Provide advice and support in respect of changes to workplace laws, including employer responsibilities under new Respect@Work laws and Work Health Safety (WHS) regulations and psychosocial hazards

Finalise negotiations on the Education and Accessibility Recording Agreement

Reconvene the Digital Working Group

Provide Member advice and support on industrial and workplace matters

Provide immigration services and support



The Shadow Whose Prey The Hunter Becomes Back to Back Theatre Photo Credit: Kyra Kynd

Policy & Advocacy

2022 Federal Election

The Federal election was held on 21 May 2022, resulting in a change in government. LPA welcomed the incoming Albanese Labor government.

LPA's key election asks focused on:

- Driving investment by establishing a temporary insurance scheme and tax incentives
- Rebuilding skills and capacity by supporting traineeships and short courses
- Rebuilding company capacity through the Australia Council to establish a Reserves Rebuild Fund, extend the National Performing Arts Partnership Framework and increase investment in the four-year funding program
- Supporting self-determined First Nations arts and culture
- Broadening audience reach

LPA worked alongside key music alliance partners and a consortium of national peak arts organisations to advocate for the interests of the arts and entertainment industry during the Federal election campaign.

Skills and Training

Skills shortages emerged as a critical issue for the live performance industry, as it reactivated and transitioned to 'living with COVID'. LPA advocated for support from Commonwealth, State and Territory governments to address critical skills shortages. This included specific proposals and representation at the Arts & Employment Roundtable hosted by the Minister for the Arts prior to the National Jobs Summit.

In addition, LPA provided data to the National Skills Commission to inform their work on the 2022 Skills Priority List. The data was based on the results of a Member survey, conducted in May 2022, on the current and future demand for roles in the live performance industry. LPA will continue to provide data and insights to the National Skills Commission to ensure our industry's skills gaps are included in future Skills Priority List reports.

OneMusic Events Licensing Scheme

In December 2021, OneMusic Australia recommenced consultation on the Events licensing scheme, which was put on hold because of COVID-19.

OneMusic's proposal amends the rates and rate structure for use of protected sound recordings within events, such as music concerts, music festivals, and special purpose events (e.g. comedy, variety, magic, circus shows).

LPA assessed the impact of the proposed scheme on licensees and consulted with Members on the proposed scheme. LPA raised concerns with OneMusic's proposal via numerous submissions and meetings, particularly with respect to:

- Negative financial impact for licensees
- Rationale for setting rates
- Licensees should only pay for the actual amount of sound recordings used within a performance
- Timeframe for implementing the new scheme.

Negotiations are ongoing, and LPA will continue to advocate for a fair and workable Events licensing scheme.

Ticket Attendance and Revenue Report

- 2019 and 2020 Ticket Attendance and Revenue Report released in October 2021
- Work commenced on the 2021 Ticket Attendance and Revenue Report. The Report will be released in late 2022

Ticket resale and scalping

- Kept Members informed about changes to ticket resale laws for example:
- Introduction of national Ticket Resale Information Standards in April 2022
- Changes to Victoria's Major Events Act
- Introduction of ticket scalping laws in Western Australia in September 2021
- Provided a submission into the South Australian Government statutory review of its ticket scalping laws.

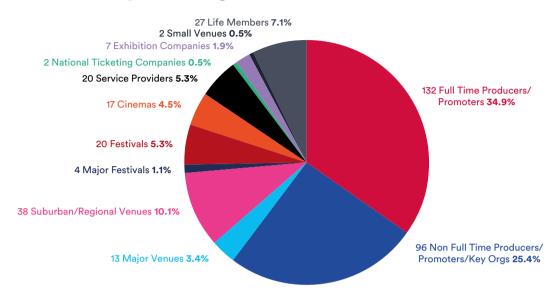
Submissions

- Statutory Review of the Regulation of Ticket Scalping in South Australia (August 2021)
- Senate inquiry into Live Performance Federal Insurance Guarantee Bill 2021 (September 2021)
- 2022-23 Pre-Budget Submission (January 2022)
- OneMusic Events Licence (February 2022)
- Queensland: Grow 2022-2026 (May 2022)
- National Music Industry Review (May 2022)

2023 Priorities Develop and implement a strategy and scope initiatives to address skills shortages Finalise negotiations on the OneMusic Events licence with APRA AMCOS and PPCA Undertake work with regard to diversity and inclusion Advocate to secure tax incentives for the live performance industry Implement Safe Workplace Program, including response to Music Industry Review Complete Ticketing Code of Practice Reviews (biennial compliance review and triennial review on improvements) Commence work on the 2022 Ticket Attendance and Revenue Report

Membership & Finance

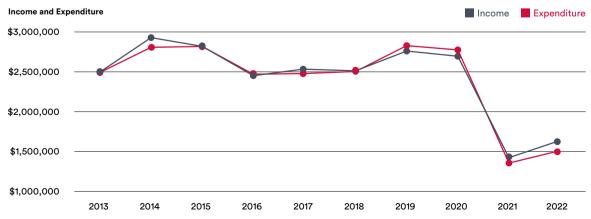
Membership Coverage



Membership



Governance, Compliance and Finance



LPA Staff



Evelyn RichardsonChief Executive



David HamiltonDirector, Workplace
Relations



Shay MinsterDeputy Director,
Workplace Relations



Kim TranDirector, Policy
and Governance



Eliza Harris Senior Policy Advisor



Lynda WhiteleyFinance and
Membership Manager



Eloise Gandolfo Immigration Services Coordinator (From May 2022)

Financial Report

for the Year Ended 30 June 2022

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 2022

The Executive Council presents the expenditure report as required under subsection 255(2A) on Australian Entertainment Industry Association for the year ended 30 June 2022.

Categories of expenditures	2022 \$	2021 \$
Remuneration and other employment-related costs and expenses - employees	993,595	934,007
Advertising	-	-
Operating costs	144,064	157,296
Donations to political parties	-	-
Legal costs	26,445	5,530

Signed in accordance with a resolution of the Councillors.

Richard Evans
President

John Kotzas Vice President

19 October 2022

Councillors' Operating Report for the Year Ended 30 June 2022

Your Councillors submit the financial report of the Australian Entertainment Industry Association for the year ended 30 June 2022.

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 2021-22 AEIA undertook 12 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; prepared employer guides and templates and provided member advice on Vaccination in the workplace; immigration and applications for entertainment visas, travel restriction exemptions and hotel quarantine; collaborated on an industry wide, public #VaxTheNation campaign; targeted advocacy campaign for emergency support for live performance industry due to ongoing financial impacts of COVID-19; updated CovidSafe guidelines; continued advocacy for a live entertainment insurance scheme; industry reactivation advocacy, in Victoria and New South Wales; conducted a Member survey to identify skills and training gaps; Industry Recovery and Rebuild Strategy; provided updated guidance on refunds and exchanges; and responded to ticketing complaints.

- In addition to COVID-19 specific initiatives, AEIA undertook 10 major initiatives. These include: implementation of casual terms of engagement and awards; preliminary work on IR Strategy; recommenced negotiation on OneMusic licences; Federal election advocacy campaign; tracking and submissions on Ticket scalping legislation in WA and SA; 6 significant government submissions, including Federal Pre-Budget submission; supported Music Industry review; provided advice to government on venue infrastructure; preliminary research on diversity and inclusion; and commenced work on the 2021 Ticket Attendance and Revenue Report.
- These major initiatives have resulted in:
- Membership base remains strong, diverse and national
- Federal government's extension of RISE funding
- Victorian Government Insurance Scheme announced and implemented
- New South Wales Event Saver Scheme announced and implemented
- Other State and territory funding support announcements for live performance
- Reopening of theatres and live music venues; reactivation of industry in Victoria and New South Wales
- 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 \$126,722 (2021: profit \$67,721).

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 2022, the Association had 378 members (2021: 349 members).

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Number Of Employees

Number of Employees 6, (2021: 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 Christie *

M Coppel *

S Donnelly *

R Evans *

J Kotzas *

M O'Connor *

M Smith *

J Vince * F Winning *

L Withers *

F Allen (appointed 24/11/2021)

V Lovett (appointed 24/11/2021)

K Mainland (appointed 24/11/2021)

A Murphy-Oates (appointed 24/11/2021)

A Sinclair (appointed 24/11/2021)

A Threlfall (appointed 24/11/2021)

L Twomey (appointed 24/11/2021)

L Campbell (term ended 24/11/2021)

A Copley (term ended 24/11/2021)

L Hawkins (term ended 24/09/2021)

P McIntyre (term ended 8/10/2021)

P McKinnon (term ended 24/11/2021)

S McGrath (term ended 24/11/2021)

*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 (2021: \$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

19 October 2022

Executive Council Statement for the Year Ended 30 June 2022

On 19 October 2022 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 2022.

The Executive Council declares that in its opinion:

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

John Kotzas Vice President

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

19 October 2022

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Statement of Profit or Loss and Other Comprehensive Income for the Year Ended 30 June 2022

Statement of Financial Position as at 30 June 2022

	Notes	2022 \$	2021 \$
Revenue from contracts with customers	3		
Membership subscription *		467,490	453,913
Levies *	3A	176,337	292,584
Interest	3B	287	353
Helpmann Awards		-	-
Other revenue	3C	949,930	399,671
Total revenue from contracts with customers		1,594,044	1,146,521
Other Income			
Grants and/or donations*	3D	45,000	277,400
Total Other Income		45,000	277,400
		1,639,044	1,423,921
Expenses			
Employee expenses	4A	1,009,044	953,218
Administration expenses	4B	282,047	251,233
Depreciation and amortisation	4C	145,471	125,222
Legal costs	4D	26,445	5,530
Audit fees	14	19,000	18,274
Grants and/or donations *	4E	-	-
Finance costs	4F	30,315	2,723
Other expenses *	4G	-	-
Helpmann Awards		-	-
Total expenses		1,512,322	1,356,200
Surplus/ (Deficit) for the year		126,722	67,721
Income tax expense		-	-
Surplus/ (Deficit) after Income Tax Expense		126,722	67,721
Other Comprehensive Income, ne	et of tax	-	-
Total Comprehensive Income for	the Year	126,722	67,721

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

	Notes	2022 \$	2021 \$
CURRENT ASSETS	,	·	
Cash and cash equivalents	5A	1,570,407	1,081,072
Trade and other receivables *	5B	73,859	161,738
Other current assets	5C	79,258	51,084
TOTAL CURRENT ASSETS		1,723,524	1,293,894
NON-CURRENT ASSETS			
Office equipment	6A	8,215	12,503
Furniture and fittings	6B	1,236	2,316
Intangibles	6C	27,921	26,625
Right of use assets	6D	370,455	482,134
TOTAL NON-CURRENT ASSETS		407,827	523,578
TOTAL ASSETS		2,131,351	1,817,472
CURRENT LIABILITIES			
Trade payables *	7A	179,800	137,773
Other payables *	7B	90,094	62,288
Deferred Revenue	7C	403,824	490,337
Employee provisions	8A	214,010	186,897
Lease liabilities	6D	123,732	95,319
Bank Loan	10A	42,416	
TOTAL CURRENT LIABILITIES		1,053,876	972,614
NON-CURRENT LIABILITIES			
Other payables *	7B	-	
Employee provisions	8A	25,032	21,774
Other non-current liabilities *	9A	-	
Lease liabilities	6D	273,645	387,021
Bank Loan	10A	216,013	
TOTAL NON-CURRENT LIABILITIES		514,690	408,795
TOTAL LIABILITIES		1,568,566	1,381,409
NET ASSETS		562,785	436,063
MEMPERS! EQUITY			
MEMBERS' EQUITY General funds	11A	120,000	120,000
Retained earnings	IIA		
TOTAL MEMBERS' EQUITY		442,785 562,785	316,063 436,06 3

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

Statement of Changes in Equity for the Year Ended 30 June 2022

		General Funds \$	Retained Earnings \$	Total Equity \$
Balance as at 01 July 2020		120,000	248,342	368,342
Surplus for the year		-	67,721	67,721
Other comprehensive income for the year		-	-	-
Transfer from retained earnings		-	-	-
Closing balance as at 30 June 2021		120,000	316,063	436,063
Balance as at 1 July 2021		120,000	316,063	436,063
Surplus for the year		-	126,722	126,722
Other comprehensive income for the year		-	-	-
Transfer from retained earnings		-	-	-
Closing balance as at 30 June 2022	11A	120,000	442,785	562,785

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

Statement of Cash Flows for the Year Ended 30 June 2022

	Notes	2022 \$	2021 \$
Operating Activities			
Cash received			
Receipts from other reporting units/ controlled entity(s) *		-	
Receipts from members and non-members		1,789,620	1,495,747
Donations and Grants		45,000	277,400
Interest received		282	326
Cash Used			
Payment to other reporting units/ controlled entity(s) *		-	-
Payments to suppliers and employees		(1,437,113)	(1,252,284)
Interest payments and other finance costs	6D	(21,886)	(2,723)
Net Cash from (used by) Operating Activities	12A	375,903	518,466
Investing Activities			
Cash Used Purchase of Property, Plant	6A,6B	(3,934)	-
Cash Used Purchase of Property, Plant and Equipment	6A, 6B 6C	(3,934) (13,600)	-
Investing Activities Cash Used Purchase of Property, Plant and Equipment Purchase of Website Net Cash from (used by) Investing Activities			- - -
Cash Used Purchase of Property, Plant and Equipment Purchase of Website Net Cash from (used by) Investing Activities		(13,600)	-
Cash Used Purchase of Property, Plant and Equipment Purchase of Website Net Cash from (used by) Investing Activities Financing Activities		(13,600)	-
Cash Used Purchase of Property, Plant and Equipment Purchase of Website Net Cash from (used by)		(13,600)	-
Cash Used Purchase of Property, Plant and Equipment Purchase of Website Net Cash from (used by) Investing Activities Financing Activities Cash Used Proceeds from borrowing		(13,600) (17,534)	(108,059)
Cash Used Purchase of Property, Plant and Equipment Purchase of Website Net Cash from (used by) Investing Activities Financing Activities Cash Used Proceeds from borrowing activities Repayment of Lease Liabilities Net Cash from (used by)	6C	(13,600) (17,534) 250,000	
Cash Used Purchase of Property, Plant and Equipment Purchase of Website Net Cash from (used by) Investing Activities Financing Activities Cash Used Proceeds from borrowing activities	6C	(13,600) (17,534) 250,000 (119,035)	(108,059)
Cash Used Purchase of Property, Plant and Equipment Purchase of Website Net Cash from (used by) Investing Activities Financing Activities Cash Used Proceeds from borrowing activities Repayment of Lease Liabilities Net Cash from (used by) Financing Activities	6C	(13,600) (17,534) 250,000 (119,035) 130,965	(108,059) (108,059) 410,407

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

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

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

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

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Note 1 Summary of Significant Accounting Policies

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1.1 Basis of Preparation of the Financial Statements

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

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

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

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

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

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

The following is a summary of the material accounting policies adopted by the 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.

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

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

1.5 Current versus non-current classification

AEIA presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- · Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchange or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

An asset is non-current when:

- It is expected to be settled in the normal operating cycle;
- · It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instrument do not affect its classification.

AEIA classifies all other liabilities as non-current.

1.6 Revenue

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

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

Membership subscriptions

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

If there is only one distinct membership service promised in the arrangement, AEIA recognises revenue as the membership service is provided, which is typically based on

the passage of time over the subscription period to reflect AEIA promise to stand ready to provide assistance and support to the member as required.

If there is more than one distinct good or service promised in the membership subscription, AEIA allocates the transaction price to each performance obligation based on the relative standalone selling prices of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that AEIA charges for that good or service in a standalone sale.

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

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

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

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.

Levies

In circumstances where the criteria for a contract with a customer are not met, AEIA will recognise levies as income upon receipt.

AEIA received cash consideration from the following arrangement whereby that consideration is recognised as income upon receipt:

Voluntary Member Rebuild Levy

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.

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

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.

1.7 Grants

Grant revenue is recognised in profit or loss when the association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which much be satisfied before the association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

1.8 Gains

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

1.9 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.

1.10 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

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.

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.

1.11 Borrowing Costs

All borrowing costs are recognised in profit and loss in the period in which they are incurred.

1.12 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.

1.13 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.

1.14 Trade and Other Payables

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

1.15 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.

1.16 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:

	2022	2021
Office Equipment	1 to 5 years	1 to 5 years
Furniture and Fittings	4 to 10 years	4 to 10 years

1.17 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:

	2022	2021
Website	3 years	3 years

1.18 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.

1.19 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.

1.20 Going Concern

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 \$1,570,407 as at 30 June 2022 and receipted \$524,551 of their 2022-23 Financial Membership fees to date;
- Headcount and operational expenditure have been scaled back:
- The budgets and forecasts prepared by AEIA for a period of 12 months from the date of signing the financial report anticipate that the business will generate sufficient cash flows to fund its operations.

Note 2. Events after the Reporting Period

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

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Note 3. Income

Other

Total Other Revenue

Disaggregation of revenue from contracts with customers

A disaggregation of AEIA's revenue by type of arrangement is provided on the face of the Statement of Comprehensive Income. The table below sets out s disaggregation of revenue by type of customer:

Type of customer	2022 \$	2021 \$
Members	1,593,757	1,146,168
Other reporting units	-	-
Government	-	-
Other parties	287	353
Total revenue from contracts with customers	1,594,044	1,146,521

Disaggregation of income for furthering activities

A disaggregation of AEIA's income by type of arrangement is provided on the face of the Statement of Comprehensive Income. The table below sets out s disaggregation of income by funding source:

Income funding sources	2022	2021
	\$	\$
Members	-	-
Other reporting units	-	-
Government	45,000	277,400
Other parties	-	-
Total income for furthering activities	45,000	277,400
3A. Levies		
	2022	2021
	\$	\$
COVID-19 Member Levy	-	292,584
Voluntary Member Rebuild Levy	176,337	-
Total Levies	176,337	292,584
3B. Interest		
	2022	2021
	\$	\$
Deposits	287	353
Total Interest	287	353
3C. Other Revenue		
	2022	2021
	\$	\$
	920,122	368,458

29,808

949,930

31,213

399,671

3D. Grants and/or Donations

	2022 \$	2021 \$
Federal Government – Cash Flow Boost Support	-	50,000
Federal Government – Jobkeeper Support	-	167,400
Victorian Government – Small Business Grant	20,000	25,000
Australia Council for the Arts – Project Funding	25,000	35,000
Total Other Revenue	45,000	277,400

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

Note 4. **Expenses**

4A. Employee Expenses *		
	2022 \$	2021 \$
Holders of office:		
Wages and Salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-
Subtotal employee expenses holders of office	-	-
Employees other than office holders:		
Wages and Salaries	863,632	838,461
Superannuation	82,557	74,157
Leave and other entitlements	30,371	8,646
Separation and redundancies	-	-
Other employee expenses	32,484	31,954
Subtotal employee expenses employees other than office holders	1,009,044	953,218
Total Employee Expenses	1,009,044	953,218

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

Note 4. **Expenses (Cont'd)**

4B. Administration Expenses		
	2022 \$	2021 \$
Fees/allowances - meeting and conferences*	-	-
Conference and meeting Expenses	3,524	-
Meeting Expenses - Executive Council	1,198	-
Meeting Expenses - Annual General Meeting	-	-
Meeting Expenses - Members Forum	-	
Rent	-	
Other Expenses	277,325	251,233
·	282,047	251,233
·	2022	2021
4C. Depreciation and Amortisation	<u> </u>	· ·
4C. Depreciation and Amortisation Depreciation	2022	2021 \$
4C. Depreciation and Amortisation Depreciation Office equipment	2022 \$	2021 \$
Total Administration Expenses 4C. Depreciation and Amortisation Depreciation Office equipment Furniture & Fittings Right of use assets	2022 \$ 8,222 1,080	2021 \$ 10,349 1,080
4C. Depreciation and Amortisation Depreciation Office equipment Furniture & Fittings Right of use assets	2022 \$ 8,222 1,080 123,865	2021 \$ 10,349 1,080 87,928
4C. Depreciation and Amortisation Depreciation Office equipment Furniture & Fittings	2022 \$ 8,222 1,080	2021
4C. Depreciation and Amortisation Depreciation Office equipment Furniture & Fittings Right of use assets Total Depreciation Amortisation	2022 \$ 8,222 1,080 123,865	2021 \$ 10,349 1,080 87,928 99,357
4C. Depreciation and Amortisation Depreciation Office equipment Furniture & Fittings Right of use assets Total Depreciation	8,222 1,080 123,865 133,167	2021 \$ 10,349 1,080 87,928

	т -	
Depreciation		
Office equipment	8,222	10,349
Furniture & Fittings	1,080	1,080
Right of use assets	123,865	87,928
Total Depreciation	133,167	99,357
Amortisation		
Intangibles	12,304	25,865
Total Amortisation	12,304	25,865
Total Depreciation and Amortisation	145,471	125,222

	2022 \$	2021 \$
Litigation	-	_
Other legal general matters	26,445	5,530
Total Legal Costs	26,445	5,530

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

4D. Legal Costs *

4E. Grants or Donations*		
	2022 \$	2021 \$
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)		
Total Grants or Donations	-	-

4F. Finance Expenses		
	2022 \$	2021 \$
Interest on bank loan	8,429	-
Interest expense on lease liabilities	21,886	2,723
Total Finance Expenses	30,315	2,723

2022 \$	2021 \$
-	-
-	-

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

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Note 5. Current Assets

5A. Cash and Cash Equivalents		
	2022 \$	2021 \$
Cash at Bank	1,570,027	1,080,692
Cash on Hand	380	380
Short-term Deposit	-	-
Total Cash and Cash Equivalents	1,570,407	1,081,072

5B. Trade and Other Receivables (Current)

	2022 \$	2021 \$
Receivables from other reporting unit*	-	-
Total Receivables from Other Reporting Unit(s) *	-	-
Less allowance for expected credit losses*	-	-
Total allowance for expected credit losses	-	-
Net Receivables from Other Reporting Unit(s) *	-	-
Other Receivables		
Trade Debtors	78,859	166,738
Allowance for expected credit losses	(5,000)	(5,000)

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

	2022 \$	2021 \$
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

Net Total Other Receivables

Total Trade and Other Receivables

	2022 \$	2021 \$
Helpmann Awards prepaid expenses	-	-
Rental Guarantee Term Deposit	57,400	20,000
Other prepaid expenses	21,858	31,084
Total Other Current Assets	79,258	51,084

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

Note 6. Non-Current Assets

6A. Office Equipment

	2022 \$	2021 \$
Office Equipment - At Cost	61,555	57,620
Less: Accumulated Depreciation	(53,340)	(45,117)
Total Office Equipment	8,215	12,503
Reconciliation of the Opening and Clos of Office Equipment	ing Balances	
As at 1 July 2021		
Gross book value	57,620	57,620
Accumulated depreciation	(45,117)	(34,768
Net book value 1 July 2021	12,503	22,852
Additions	3,934	-
Depreciation expense	(8,222)	(10,349)
Disposals	-	-
Transfers	-	-
Net book value 30 June 2022	8,215	12,503
Net book value as of 30 June 2022 repr	esented by:	
Gross book value	61,555	57,620
Accumulated depreciation	(53,340)	(45,117)
Net book value 30 June 2022	8,215	12,503

6B. Furniture and Fittings

161,738

161,738

73,859

73,859

	2022 \$	2021 \$
Furniture and Fittings - At Cost	36,603	36,603
Less: Accumulated Depreciation	(35,367)	(34,287)
Total Furniture and Fittings	1,236	2,316

Reconciliation of the Opening and Closing Balances of Furniture and Fittings $\,$

As at 1 July 2021		
Gross book value	36,603	36,603
Accumulated depreciation	(34,287)	(33,208)
Net book value 1 July 2021	2,316	3,395
Additions	-	-
Depreciation expense	(1,080)	(1,079)
Disposals	-	-

Transfers	-	-
Net book value 30 June 2022	1,236	2,316
Net book value as of 30 June 2022 rep	resented by:	
Gross book value	36,603	36,603
Accumulated depreciation	(35,367)	(34,287)
Net book value 30 June 2022	1,236	2,316

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

	2022 \$	2021 \$
 Trademarks – At Cost	4,630	4,630
Website	·	•
Website – At Cost	141,738	140,062
Less : Accumulated Amortisation - Website	(118,447)	(118,067)
Total Website	23,291	21,995
Total Intangibles	27,921	26,625
Gross book value	140,062	140,062
As at 1 July 2021		
Accumulated depreciation	(118,067)	(92,202)
/ loodatacoa aopi oolation	(,,,,,	
Net book value 1 July 2021	21,995	
Net book value 1 July 2021 Additions	21,995 13,600	
Additions	<u>.</u>	47,860
Additions	13,600	47,860
Additions Amortisation expense	13,600	47,860
Additions Amortisation expense Disposals Transfers	13,600	47,860 - (25,865)
Additions Amortisation expense Disposals Transfers Net book value 30 June 2022 Net book value as of 30 June 2022	13,600 (12,304) - -	47,860 - (25,865) -
Additions Amortisation expense Disposals Transfers Net book value 30 June 2022 Net book value as of 30 June 2022 represented by:	13,600 (12,304) - -	47,860 - (25,865) - - 21,995
Additions Amortisation expense Disposals Transfers Net book value 30 June 2022	13,600 (12,304) - - 23,291	47,860 - (25,865) - 21,995 140,062 (118,067)

6D. Leases

Australian Entertainment Industry Association as a lessee

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

	Office Space \$	Office Equipment \$	Total \$
Right of use assets			
As at 1 July 2021	480,400	1,734	482,134
Additions	-	12,186	12,186
Depreciation expense	(120,100)	(3,765)	(123,865)
Impairment	-	-	-
Disposal	-	-	-
As at 30 June 2022	360,300	10,155	370,455

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

	2022 \$	2021 \$
ease Liabilities		
s at 1 July 2021	482,340	107,276
dditions	12,186	480,400
ccretion of interest	21,886	2,723
ayments	(119,035)	(108,059)
s at 30 June 2022	397,377	482,340
urrent	123,732	95,319
on-current	273,645	387,021
otal Lease Liabilities	397,377	482,340

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

The following are the amounts recognised in profit or loss:

	2022 \$	2021 \$
Depreciation expense of right-of-use assets	123,865	87,928
Interest expense on lease liabilities	21,886	2,723
Expense relating to short-term leases	-	-
Expense relating to leases of low-value assets (included in administrative expenses)	-	-
Variable lease payments	-	-
Total amount recognised in profit or loss	145,751	90,651

Note 7. Current Liabilities

	2022 \$	2021 \$
Non-Interest Bearing	<u> </u>	· ·
Trade creditors	86,040	49,289
Accruals	93,760	88,484
Subtotal Trade Creditors and Accruals	179,800	137,773
Payables to Other Reporting Unit(s)*		
	-	-
Subtotal Payables to Other Reporting Unit(s)	-	-
Total Trade Payables	179,800	137,773
Settlement is usually made within 30 c	lays.	
7B. Other Payables		
	2022 \$	2021 \$
Wages and Salaries	-	-
Cuparannuation	-	-
Superannuation		
Payable to employers for making payroll	-	-
Payable to employers for making payroll deductions of membership subscriptions *	-	-
Superannuation Payable to employers for making payroll deductions of membership subscriptions * Legal costs - Litigation* Legal costs – Other legal costs *	- - -	- - -
Payable to employers for making payroll deductions of membership subscriptions * Legal costs - Litigation*	- - - 90,523	- - - 61,936
Payable to employers for making payroll deductions of membership subscriptions * Legal costs - Litigation* Legal costs — Other legal costs *	- - - 90,523 (429)	- - - 61,936 356
Payable to employers for making payroll deductions of membership subscriptions * Legal costs - Litigation* Legal costs – Other legal costs * GST payable	•	356
Payable to employers for making payroll deductions of membership subscriptions * Legal costs - Litigation* Legal costs = Other legal costs * GST payable	(429)	•
Payable to employers for making payroll deductions of membership subscriptions * Legal costs - Litigation* Legal costs - Other legal costs * GST payable Other Total Other Payables Total other payables are expected to be	(429)	356
Payable to employers for making payroll deductions of membership subscriptions * Legal costs - Litigation* Legal costs - Other legal costs * GST payable Other Total Other Payables Total other payables are expected to be settled in:	90,094	356 62,288

Note 8. Provisions

	0000	0004
	2022 \$	2021 \$
Office holders *	_	Ψ
Annual Leave	-	-
Long Service Leave	-	-
Separation and Redundancies	-	-
Superannuation	-	-
Other Employee Provisions	-	-
Subtotal Employee Provisions – Office holders *	-	-
Employees other than Office holders		
Annual Leave	73,908	59,651
Long Service Leave	165,134	149,020
Separation and Redundancies	-	-
Superannuation	-	-
Other Employee Provisions	-	-
Subtotal Employee Provisions – Employees other than Office holders	239,042	208,671
Total Employee Provisions	239,042	208,671
Current	214,010	186,897
Non-current	25,032	21,774
Total Employee Provisions	239,042	208,671

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

Note 9. Non-Current Liabilities

9A. Other Non-Current Liabilities *		
	2022 \$	2021 \$
Other Non-Current Liabilities	-	_
Total Other Non-Current Liabilities	-	-

Note 10. Borrowings

	2022	2021
	\$	\$
Bank Loan	258,429	
Total secured liabilities		
The total secured liabilities (curre are as follows:	nt and non-current)	
	2022	2021
	2022 \$	2021 \$
Bank Loan		

Assets pledged as security

No assets are pledged as security on the bank loan.

Financing arrangements

Total Facilities

Unrestricted access was available at the reporting date to the following lines of credit:

	\$	\$
Bank Loan	250,000	-
Total Facilities	250,000	-
Used at the reporting date	2022 \$	2021 \$
Bank Loan	250,000	-
Total used at reporting date	250,000	-
Unused at the reporting date	2022	2021

2022

2021

Unused at the reporting date	2022 \$	2021 \$
Bank Loan	-	-
Total unused at reporting date	-	-

The bank loan is a principal and interest payment loan, repayable in monthly instalments and due to mature in September 2031.

The variable interest rate is 4.70% (2021:nil).

Note 11. Members Equity

11A. General Funds		
Legal Expense Reserve	2022 \$	2021 \$
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 12. Statement Of Cash Flows

Equivalents as per Statement of Financial Position to Cash Flow Statement: Cash and Cash Equivalents as per: Statement of Cash Flows 1,57 Statement of Financial Position 1,57 Difference Reconciliation of deficit to net cash from operating activities: Surplus/ (Deficit) for the year 12 Adjustments for non-cash items Depreciation of Property, Plant & Equipment Amortisation of Intangibles 1 Depreciation of right of use Assets 12 Interest on Lease Liabilities 2 Gain on Disposal of Assets Changes in Assets and Liabilities (Increase)/ Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (28 (Decrease)/ Increase in trade and other payables	2022 \$ 0,407 0,407 - 2022 \$ 6,722	1,081,072 - 2021
Statement of Cash Flows 1,57 Statement of Financial Position 1,57 Difference Reconciliation of deficit to net cash from operating activities: Surplus/ (Deficit) for the year 12 Adjustments for non-cash items Depreciation of Property, Plant & Equipment Amortisation of Intangibles 1. Depreciation of right of use Assets 12 Interest on Lease Liabilities 2 Gain on Disposal of Assets Changes in Assets and Liabilities (Increase)/ Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (28 (Decrease)/ Increase in trade and other payables	2022	1,081,072 - 2021
Statement of Financial Position 1,57 Difference Reconciliation of deficit to net cash from operating activities: Surplus/ (Deficit) for the year 12 Adjustments for non-cash items Depreciation of Property, Plant & Equipment Amortisation of Intangibles 1. Depreciation of right of use Assets 12 Interest on Lease Liabilities 2 Gain on Disposal of Assets Changes in Assets and Liabilities (Increase)/ Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (28 (Decrease)/ Increase in trade and other payables	2022	
Reconciliation of deficit to net cash from operating activities: Surplus/ (Deficit) for the year Adjustments for non-cash items Depreciation of Property, Plant & Equipment Amortisation of Intangibles Depreciation of right of use Assets Interest on Lease Liabilities Gain on Disposal of Assets Changes in Assets and Liabilities (Increase)/ Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (28) (Decrease)/ Increase in trade and other payables	2022 \$	2021
Reconciliation of deficit to net cash from operating activities: Surplus/ (Deficit) for the year Adjustments for non-cash items Depreciation of Property, Plant & Equipment Amortisation of Intangibles Depreciation of right of use Assets Interest on Lease Liabilities Gain on Disposal of Assets Changes in Assets and Liabilities (Increase)/ Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (Decrease)/ Increase in trade and other payables	\$	
Adjustments for non-cash items Depreciation of Property, Plant & Equipment Amortisation of Intangibles 1 Depreciation of right of use Assets 12 Interest on Lease Liabilities 2 Gain on Disposal of Assets Changes in Assets and Liabilities (Increase)/ Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/(Increase) in other assets (28 (Decrease)/ Increase in trade and other payables	\$	
Adjustments for non-cash items Depreciation of Property, Plant & Equipment Amortisation of Intangibles 1 Depreciation of right of use Assets 12 Interest on Lease Liabilities 2 Gain on Disposal of Assets Changes in Assets and Liabilities (Increase) / Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (28 (Decrease) / Increase in trade and other payables	6.722	\$
Depreciation of Property, Plant & Equipment Amortisation of Intangibles 1 Depreciation of right of use Assets 12 Interest on Lease Liabilities 2 Gain on Disposal of Assets Changes in Assets and Liabilities (Increase)/ Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (28 (Decrease)/ Increase in trade and other payables	-,,	67,721
Depreciation of Property, Plant & Equipment Amortisation of Intangibles 1 Depreciation of right of use Assets 12 Interest on Lease Liabilities 2 Gain on Disposal of Assets Changes in Assets and Liabilities (Increase)/ Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (28 (Decrease)/ Increase in trade and other payables		
Depreciation of right of use Assets Interest on Lease Liabilities Gain on Disposal of Assets Changes in Assets and Liabilities (Increase)/ Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (Decrease)/ Increase in trade and other payables	9,302	11,429
Interest on Lease Liabilities 2 Gain on Disposal of Assets Changes in Assets and Liabilities (Increase)/ Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (28 (Decrease)/ Increase in trade and other payables	2,304	25,865
Changes in Assets and Liabilities (Increase) / Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease / (Increase) in other assets (28 (Decrease) / Increase in trade and other payables	3,865	87,928
Changes in Assets and Liabilities (Increase) / Decrease in trade and 8 other receivables (Decrease) / Increase in allowance for expected credit losses Decrease / (Increase) in other assets (28 (Decrease) / Increase in trade and (15 other payables	1,886	2,723
(Increase) / Decrease in trade and other receivables (Decrease) / Increase in allowance for expected credit losses Decrease / (Increase) in other assets (28 (Decrease) / Increase in trade and other payables	-	-
other receivables (Decrease) / Increase in allowance for expected credit losses Decrease/ (Increase) in other assets (Decrease) / Increase in trade and other payables (15)		
for expected credit losses Decrease/ (Increase) in other assets (28 (Decrease)/ Increase in trade and other payables	37,879	418,029
(Decrease)/ Increase in trade and (15 other payables	-	-
other payables	8,176)	(23,012)
Increase/ (Decrease) in other payables	5,895)	(80,755)
	8,429	-
(Decrease)/ Increase in employee 2 provisions		8,538
Net Cash Provided/ (used in) 379 by Operating Activities	9,587	518,466

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

Prepayments received/ unearned revenue

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

Total Deferred Revenue

\$

490,333

490,333

403,824

403,824

Note 13. Contingent Liabilities and Commitments

Contingent Liabilities

AEIA holds a bank guarantee for the security deposit of \$57,400 as part of the lease agreement of the office premises at 15-17 Queen Street, Melbourne.

Note 14. Related Party Disclosures

14A. Related Party Transactions - Executive Councillors Related Party Transactions

No 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.

Expense paid to:

There were no expenses paid to Executive Councillors' Organisations during the financial year.

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 yearend 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 2022, the Australian Entertainment Industry Association has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body (2021: \$Nil).

No members of the Executive Council/ Office holders received any remuneration (wages, salary, or superannuation) for services as Executive Councillors.

No annual leave or long service leave provisions have been made or paid for any Executive Councillor/ Office holders.

Note 14. Related Party Disclosures (Cont'd)

	2022 \$	2021 \$
Short-term employee benefits		
Salary (including annual leave taken)	266,052	250,018
Annual leave accrued	26,184	16,050
Performance Bonus	-	-
Total Short-term employee benefits	292,236	266,068
Post-employment benefits Superannuation	23,536	20,748
Superannuation	23,536	20,748
Total post-employment benefits	23,536	20,748
Other long-term benefits		
Long service leave	80,461	72,858
Total Other long-term benefits	80,461	72,858
Total Key Management Personnel Remuneration	396,233	359,674

Note 15. Remuneration of Auditors

	2022 \$	2021 \$
Financial statement audit services	19,000	18,274
Other services	-	-
Total Remuneration of Auditors	19,000	18,274

Note 16. 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.

16A. Categories of Financial Instruments

The Association holds the following financial instruments:

	2022	2021
	\$	\$
Financial Assets		
Cash and cash equivalents	1,570,407	1,081,072
Trade and other receivables	73,859	161,738
Total Financial Assets	1,644,266	1,242,810
Financial Liabilities		
Trade and other payables	673,718	690,398
Lease Liabilities	397,377	482,340
Bank Loan	258,429	-
Total Financial Liabilities	1,329,524	1,172,738
Net exposure	314,742	70,072

16B. 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.

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.

16C. 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.

ear ended 30 June 2022	< 6 months \$	6 – 12 months \$	1 – 5 years \$	>5 years \$	Total \$
inancial assets	•				
Bank	1,570,407	-	-	-	1,570,407
rade and other eceivables	73,859	-	-	-	73,859
otal Financial Issets	1,644,266	-	-	-	1,644,266
inancial liabilit	ies				
rade and other ayables	477,306	196,412	-	-	673,718
ease Liabilities	61,866	61,866	273,645	-	397,377
Bank Loan	25,246	16,992	96,085	120,106	258,429
otal Financial iabilities	564,418	275,270	369,730	120,106	1,329,524
let maturity	1,079,848	(275,270)	(369,730)	120,106	314,742

Note 17. Fair Value Measurement

Note 17A: 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 18. 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 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 2022.

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

19 October 2022

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 2021	Financial year end date:	30 June 2022

Top Five Officers - Relevant remuneration and non-cash benefits

How many officers do you have who receive remuneration? Please circle

0)

3

4 5

5 5+

Remuneration includes wages and salary (including superannuation), fees, allowances, benefits and other entitlements paid by the organisation AND payments from external board positions (even if not retained by the officer).

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:

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.

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

I declare that:

- the officers listed in this ORP statement are those whose relevant remuneration places them in the top five rankings
 of officers:
- where fewer officers are listed, this is because only those listed officers received relevant remuneration;
- the only officers in the top five rankings who received non-cash benefits are those for whom an amount is listed in the non-cash benefits column;
- the persons and entities listed under 'payments to related parties' are the only related parties or declared persons or bodies that are required to be disclosed under s.293G, where none are listed this is because there were no disclosable payments;

Richard Evans

President

19 October 2022



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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 2022, the statement of profit or loss and other 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 and the officer declaration statement.

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 2022 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 (the RO Act).

I declare that management's use of the going concern basis in the preparation of the financial statements of the reporting unit is appropriate.

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.

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.



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 RO Act, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

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.

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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.

I declare that I am an auditor registered under the RO Act.

BDO Audit Pty Ltd

Elizabeth Blunt

Director

BDO

Melbourne, 19 October 2022

Registration number: AA2021/34



Executive Council Attendance

1 July 2021 until 30 June 2022

1 July 2021 until 30 June 2022	Total meetings eligible to attend	Meetings attended
Presidents	6	
Richard Evans Australian Chamber Orchestra	5	5
Vice Presidents		
John Kotzas AM Queensland Performing Arts Centre	5	5
Maria O'Connor Ticketmaster Australasia	5	4
Executive Councillors		
Fiona Allan Opera Australia (24/11/2021 – present)	2	2
Torben Brookman GWB Entertainment	5	5
Lisa Campbell Luckiest Productions (1/7/2021 – 24/11/2021)	3	2
Libby Christie AM The Australian Ballet	5	5
Alison Copley Tasdance (1/7/2021 - 24/11/2021)	3	2
Michael Coppel AM Live Nation Australasia	5	5
Sue Donnelly Belvoir	5	4
Liz Hawkins Adelaide Festival Centre (1/7/2021 - 24/9/2021)	1	1
Kath M Mainland CBE Adelaide Festival (24/11/2021 – present)	2	1
Shirley McGrath Gordon Frost Organisation (1/7/2021 - 24/11/2021)	3	2
Patrick McIntyre Sydney Theatre Company (1/7/2021 - 8/10/2021)	1	1
Paula McKinnon The Walt Disney Company (1/7/2021 - 24/11/2021)	3	3
Ali Murphy-Oates Moogahlin Performing Arts (24/11/2021 – present)	2	2
Virginia Lovett Melbourne Theatre Company (24/11/2021 - present)	2	2
Alex Sinclair Adelaide Festival Centre (24/11/2021 - present)	2	1
Melanie Smith Arts Centre Melbourne	5	4
Andrew Threlfall CDP Theatre Producers (24/11/2021 - present)	2	2
Lissa Twomey Bangarra Dance Theatre (24/11/2021 - present)	2	1
Judy Vince Crown Perth	5	3
Fiona Winning Sydney Opera House Trust	5	5
Louise Withers Louise Withers and Associates	5	5

Observer Dates

Tim McGregor (to 24/11/2021)

Ali Murphy-Oates (to 24/11/2021)

Executive Council

President



Richard Evans Australian Chamber Orchestra

Vice Presidents



John Kotzas AM Queensland Performing Arts Centre



Maria O'Connor Ticketmaster Australasia

Executive Councillors



Fiona Allan Opera Australia (24 November 2021 - present)



GWB

Entertainment

Lisa Campbell Luckiest Productions (1/7/2021-

24/11/2021)



Libby Christie AM The Australian Ballet



Alison Copley Tasdance (1/7/2021-24/11/2021)



Michael Coppel AM Live Nation Australasia



Sue Donnelly Belvoir



Liz Hawkins Adelaide festival Centre (1/7/2021-



Kath M Mainland CBE Adelaide Festival (24 November 2021 - present)



Shirley McGrath Gordon Frost Organisation (1/7/2021-24/11/2021)



Patrick McIntyre Sydney Theatre Company (1/7/2021-8/10/2021)



Paula McKinnon The Walt Disney Company (1/7/2021-24/11/2022)



Ali-Murphy Oates Moogahlin Performing Arts (24 November 2021 - present)



24/9/2021)

Virginia Lovett Melbourne Theatre Company (24 November 2021 - present) 2021 - present)



Alex Sinclair Adelaide Festival Centre (24 November



Melanie Smith Arts Centre Melbourne



Andrew Threlfall



CDP Theatre Producers (24 November 2021 - present)

Observers



TEG Live

2021 - present)

Lissa Twomey Bangarra Dance Theatre (24 November



Judy Vince Crown Perth



Fiona Winning Sydney Opera House Trust

Louise Withers

Louise Withers and Associates

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Members

Belconnen Arts Centre

Bendigo Cinemas Pty Ltd

BLAKDANCE AUSTRALIA Ltd

Blake Entertainment Pty Ltd

Blue Mountains City Council

Bluesfest Byron Bay Pty Ltd

(Trading as Colac Cinemas)

Brisbane Powerhouse Ptv I td

Brunswick Street Venue Pty Ltd

Bunbury Regional Entertainment

Camerata - Queensland's Chamber

Canberra International Music

Canberra Symphony Orchestra

Capitol Theatre Management

CDP Theatre Producers Pty Limited

Central Australian Singing Inc

Century Entertainment Pty Ltd

Chinatown Cinema Corporation

Christine Dunstan Productions

Circa Contemporary Circus Ltd

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Crossroads Live Australia Pty Ltd

Performance Incorporated

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Melbourne Symphony Orchestra

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Sydney International Piano

Sydney Improvised Music Assoc

Sydney Festival (The)

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Ticketmaster Australasia

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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. 1992)

Noel Blackburn 1988 (Decd. 2013) George J. Fairfax AM 1988 (Decd. 1996) Arthur William Parlour 1988 (Decd. 2008) Frederick J. Gibson 1989 (Decd. 2013) Llovd Martin AM 1992 (Decd. 2005) John Ernest Graham 1993

Greg Innes 2003

Tim McFarlane AM 2003 Sue Nattrass AO 2003 (Decd. 2022) 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

Patrick McIntyre 2021 Liza McLean 2021

Representation on Committees and Boards

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

- ACCI Employment and Workplace Relations Committee
- ACCI Employment Education and Training Working Group
- ACCI Work Health and Safety Committee
- 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
- Music Festival Roundtable (New South Wales)

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 (AFA)
- Australian Music Industry Network
- Australian Recording Industry Association (ARIA)
- BlakDance
- Live Music Office
- Music NSW
- Music Victoria
- PEARLE*, the Performing Arts Employers Associations League Europe, Brussels
- Performing Arts Connections Australia (PAC Australia)
- Regional Arts Australia (RAA)
- 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)

Australian Chamber Orchestra

John Kotzas AM

Queensland Performing Arts Centre (QPAC)

Maria O'Connor

Ticketmaster Australasia **Evelvn Richardson**

LPA Chief Executive

Richard Evans (Chair)

Australian Chamber Orchestra

Workplace Relations Committee

Torben Brookman

GWB Entertainment

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Circa

Alicia Dodds

Queensland Performance Arts Centre (QPAC)

Sue Donnelly

Belvoir

Judy Fuccilli

Global Creatures

Phillipa Gowan Louise Withers and Associates

David Hamilton

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Bernadette Hayes Gordon Frost Organisation

Kate Larkins

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Paula McKinnon The Walt Disney Company

Liza McLean

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LPA Workplace Relations Advisor

Teena Munn Patch Theatre

Gill Perkins

Bell Shakespeare

Jessica Platts Opera Australia

Evelyn Richardson

LPA Chief Executive

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Louise Withers Louise Withers and Associates

Digital Working Group

Sue Donnelly (Chair)

Belvoir

Anne Dunn

Sydney Theatre Company

Judy Fuccilli

Global Creatures

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Kay & Hughes Entertainment Lawyers

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Virginia Lovett Melbourne Theatre Company

Shay Minster (Secretariat)

LPA Deputy Director, Workplace Relations

Gill Perkins

Bell Shakespeare

Evelyn Richardson

LPA Chief Executive Andrew Threlfall

CDP Theatre Producers **Industry Achievement Awards**

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Ross Cunningham AM

LPA Life Member

Andrew Kay AM

Andrew Kay & Associates John Kotzas AM

Queensland Performing Arts Centre

(QPAC) Michael Lynch CBE AO

Independent

Wendy Martin

Perth International Arts Festival

Tim McFarlane AM

LPA Life Member Ian McRae AO

LPA Life Member

Teena Munn Patch Theatre

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

Richard Evans

Australian Chamber Orchestra

Tim McFarlane AM

LPA Life Member

Ann Tonks AM LPA Life Member

Kim Tran (Secretariat)

Live Performance Australia

Jennifer Huby

HWL Ebsworth Lawyers

Kay & Hughes Entertainment Lawyers

John Fairbairn and Korina Hui MinterEllison

Insurance Mark Christoffelsz

MCA Insurance Brokers

Auditor

Elizabeth Blunt

BDO Australia Limited

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NetService

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Susan Fitzpatrick-Napier Digital Mantra Group

Graphic Design

Paoli Smith

Sean Leonard Research

Ernst and Young (EY) Economic Advisory Group

- Sports, Events and Venues



Barking Gecko Theatre Photo Credit: Daniel James Grant

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Member Resources

Agreements

- Casual Crew Collective Agreement
- Code of Practice Auditions in Australia
- Crew Archival Recording Consent Form
- · Fair Work Information Statement
- · 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

- COVID-19 Density and Border Restrictions: Summary Matrix
- 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 Ticket scaling laws in Australia
- LPA Factsheet Unpaid Work and Volunteers
- LPA Factsheet What is Child Abuse?
- LPA Factsheet Workers Compensation
- Requirements for Asymptomatic Close Contacts: LPA Summary Matrix
- Workplace Relations Brief: Live Performance Award vs PCA
- · COVID-19 Workplace Vaccination Matrix

Guides

- COVID-19 Safety Plan Summary
- 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 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 (removed December 2021)
- 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
- Safe Tix Video

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

- MEAA LPA Template Recording Agreement (COVID-19) 2020
- LPA Template COVID-19 Vaccination Contract Clause
- LPA Template Employee Vaccination Survey Template
- LPA Template COVID-19 Safety Plan
- LPA Template Code of Conduct Employees
- LPA Template Stand Down Direction
- LPA Template Code of Conduct Supervising Children
- LPA Template Employment Contracts
- LPA Template Deal Memo for a Performer
- LPA Template Letter of Invitation
- LPA Template 956A Form Appointment or withdrawal of authorised recipient
- LPA Template Social Media
- LPA Template Standard Letter of Employment
- LPA Template Temporary Activity Visa (subclass 408) Entertainment Activities NEB Statement
- LPA Template Offer of permanent employment (Casual Conversion)
- LPA Template Not offering permanent employment (Casual Conversion)
- LPA Template Refusal of a Request for casual employment (Casual Conversion)
- LPA Template Acceptance of request for casual conversion (Casual Conversion)
- LPA Template Shortform Whistleblower template policy

Wages & Allowances

- Amusement, Events and Recreation Award 2020
- Award 2020 Wage and Allowance Summary Tables July 2021
- Broadcasting, Recorded Entertainment and Cinemas Award 2020
- Broadcasting, Recorded Entertainment and Cinemas Award 202 - Wage and Allowance Summary Tables July 2021
- Casual Crew Collective Agreement Wage Rates 2019-2021
- Clerks Private Sector Award 2020 Wages and Allowance Tables July 2021
- Clerks Private Sector Award 2020
- Live Performance Award 2020 Wage and Allowance Summary Tables July 2021
- Live Performance Award 2020
- Performers' Collective Agreement -Allowances Tables 2021





