

**Annual Report
2022–2023**



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Cover: *Humans*
Circa
Photo Credit: Pedro Creig
Page 2: *Airplay*
Adelaide Festival
Photo Credit: Florence Montmare

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 employer organisation under the *Fair Work (Registered Organisations) Act 2009*, LPA has close to 400 Members nationally.

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

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

LPA's membership remains strong and, importantly, reflective of the artistic and commercial diversity of the Australian live arts and entertainment 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 2023.

It has been a year of rebuilding and renewal for our industry.

Pleasingly, our Members have been able to present more performances, tours and festivals this year.

However, they have also been navigating a new set of challenges which have impacted their people, organisations and businesses, including skills shortages, soaring operating costs and changing audience preferences as our industry comes to terms with the dynamics of the post-pandemic world.

In 2022-23 AEIA undertook 15 major initiatives on behalf of Members. These include:

- negotiation on a new Performers' Collective Agreement (PCA)
- finalised Education and Accessibility Recording Agreement
- advocacy and submissions to government regarding fixed term contracts
- provided resources and advice to Members regarding IR reforms, changes to workplace laws and award amendments
- provision of immigration services
- negotiation on OneMusic licences
- consultation and submission to Federal Government's National Cultural Policy
- advocacy at federal and state level regarding skills and training gaps, following impact of Covid
- development of Safe Workplaces program
- industry advocacy for NSW state election
- 11 significant government submissions, including Federal Pre-Budget submission
- provided advice to governments on venue infrastructure, skills and training gaps and cultural policies
- provided updated advice on refunds and exchanges
- responded to ticketing complaints

- commenced biennial compliance review and triennial review on improvements of the Ticketing Code of Practice, and
- released the 2021 Ticket Attendance and Revenue Report, and commenced work on the 2022 Report.

There have been major shifts in the policy landscape at the federal and state levels during the year, presenting new opportunities and some challenges.

In January this year, the Albanese Government launched the new National Cultural Policy, *Revive*. The policy delivered on some key advocacy priorities for LPA, including the establishment of Creative Australia and the return of \$44 million in funding which had been lost in previous years budget cuts. LPA also supported industry advocacy for the establishment of Music Australia to support the development of contemporary music.

Creative Australia and its wider remit is still a work in progress, and we will continue to engage closely with its leadership to ensure the needs and interests of our Members are at the forefront as the new agency develops its strategic priorities and projects.

The National Cultural Policy has inspired similar approaches among state governments, including NSW which is preparing a new arts, culture and creative industries policy by the end of 2023. South Australia and Western Australia are also reviewing their policy approaches.

The new Federal Government has been actively reshaping the workplace relations framework which has impacted our Members, particularly in changes proposed for fixed term contracts. LPA has been actively advocating to Government on the impact of these changes. We are continuing to work towards a better outcome that reflects industry practice and requirements.

As noted, LPA has continued to advocate strongly on the need for more investment in industry-led and delivered training opportunities to help rebuild and reskill our workforce for the future. We have had discussions across all levels of government about our industry's needs, including through the new SkillsEquipped agency which has been established as part of the Federal Government's jobs and skills initiative.

The LPA team has devoted significant time and effort this year on negotiations on important agreements that underpin the business operations for many Members, including a new Performers' Collective Agreement (PCA), and music licensing through OneMusic. To date, we have held nine meetings with the Media, Entertainment and Arts Alliance (MEAA) to progress the PCA negotiation and secure a mutually beneficial outcome for our Members and their performers. LPA has been granted collective bargaining authorisation by the Australian Competition and Consumer Commission (ACCC) to represent Members in the OneMusic negotiations.

As our industry continues to re-emerge from the impacts of the pandemic, we have also been able to rebuild our capacity to support our Members, including strengthening our policy and public affairs activities, and restoring the organisation's financial health which this year has resulted in an operating surplus.

We are deeply grateful to our ongoing Members for their continued support, and also welcome those new Members who have joined LPA through the year.

We also 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.

Our role is to represent, protect and promote the interests of our industry in an ever-changing and often challenging environment. We look forward to continuing to represent our Members' best interests through every aspect of our work in the year ahead.

Yours sincerely



Richard Evans AM
President



Evelyn Richardson
Chief Executive



Dreams of a Lonely Planet
Performing Arts Centre Society Inc.
(The Blue Room)
Photo Credit: Minni Karamfiles

LPA's Leadership & Advocacy

National Cultural Policy

LPA provided input into the consultation process for the National Cultural Policy, *Revive*, which was launched in January 2023.

It delivered on several of our advocacy priorities, including the restoration of funding lost in earlier budget cuts, funding for works of scale, an expanded remit for the Australia Council which included stronger relationships with the commercial sector, and a new body focused on contemporary music (Music Australia).

Revive also established a new Creative Workplaces Council along with commitments to set up a dedicated First Nations-led body as well as Writers Australia to support the literature sector from 2025.

State Policy Initiatives

NSW and WA are developing new policy frameworks for their arts, cultural and creative industries. LPA has actively engaged in consultation processes and provided formal submissions reflecting industry priorities and concerns. In NSW, we also supported a pre-election policy platform to deliver greater investment in contemporary music which saw a \$106 million commitment delivered by the incoming Government following the March 2023 state election.

Skills and Training

LPA continued to advocate strongly for more investment by the Federal, State and Territory Governments in industry skills and training to help address the critical skills shortages across industry occupations. Specifically, LPA has been calling for investment in skills development through traineeships and industry-led initiatives.

Skills and training featured strongly in formal submissions such as the Employment White Paper and Pre-Budget consultation. We have also engaged several state and territory Ministers and government funding agencies on the need for industry-led skills initiatives.

We are also contributing to a scoping study, being led by Creative Australia, on skills needs in the creative industries as part of the newly-established Skills Equipped body under the Federal Government's Jobs and Skills Council program.

LPA also provided input into Jobs and Skills Australia's (formerly the National Skills Commission) consultation into the Skills Priority List. Few occupations related to the live arts and entertainment industry are recognised on the list as being 'in shortage', despite data from LPA Member surveys demonstrating otherwise.

Safe Workplaces

In 2018, LPA developed and released the *Australian Live Entertainment Industry Code of Practice to prevent workplace discrimination, harassment, sexual harassment and bullying*. LPA supplemented the release of the Code with training and resources on the topic.

Since then, respectful workplace behaviour has continued to be front and centre of public discourse. The Albanese Government committed to implement the recommendations from the *Respect@Work* Inquiry Report. This has included legislative changes that impose a positive duty on employers to take reasonable and proportionate steps to prevent sex discrimination and sexual harassment.

In addition, the Music Industry Review was conducted into the prevalence of sexual harm, sexual harassment and systemic discrimination in the Australian contemporary music industry. The review made 17 recommendations, including calling on industry leaders, artists, music organisations, industry bodies, and employers to drive cultural change and commit to safety, inclusion and respect.

In response to these recent developments, LPA will deliver a Safe Workplaces program. It encompasses several streams of work:

- reviewing and updating the *Australian Live Entertainment Industry Code of Practice to prevent workplace discrimination, harassment, sexual harassment and bullying* (and associated tools and resources) – this work has commenced and is expected to be completed by late 2023
- developing guidelines for managing psychosocial risks – this work is yet to commence
- reviewing and updating LPA's *WHS Guidelines* – this work has commenced and is expected to be completed by late 2023
- reviewing and updating LPA's *Guide to Child Safety* – this work has commenced and included focus groups with Members to understand their child safe practices. The revised guide is expected to be completed in September/October 2023
- scoping and delivering training – a training program has been scoped to educate Members (particularly those with managerial responsibility) on their obligations to provide a safe workplace. The program includes:
 - an update to previous training on discrimination, harassment and bullying including reference to recent developments
 - developing a new program, initially as a pilot, with a focus on actions that Members can take to support resolution and action relating to promoting respect at work, and dealing with issues that arise in the workplace
 - developing a new program, initially as a pilot, to support Members to understand diversity and inclusion at work, unconscious bias and inclusive leadership.

Following the two pilot programs, the roll out of the full national training program will be subject to confirming funding.



Bubbleshow for Adults Only
Artrage – Fringe World Perth
Photo: Jason Matz

Workplace Relations

Performers' Collective Agreement and Digital Recording Agreements

LPA continues to collectively represent Members on negotiations with the Media Entertainment and Arts Alliance (MEAA) for a new Performers' Collective Agreement (PCA). LPA and MEAA met nine times to discuss the PCA. While many matters have been agreed, LPA and MEAA are yet to reach an agreement on wages.

In December 2022, LPA finalised negotiations for the new Digital Education/Accessibility Recording Agreement. An agreed, in good faith, PCA wage increase of 4.6% took effect on 1 January 2023.

Changes to Workplace Laws

LPA provided resources and information to Members in respect of changes to the following workplace laws under the *Fair Work Amendment (Secure Jobs, Better Pay) Act 2022* (Secure Jobs, Better Pay Act) (commenced 6 December 2022), and the *Anti-Discrimination and Human Rights Legislation Amendment (Respect at Work) Act 2021* (Respect@Work Act) (commenced 12 December 2022), including:

- Series 1: Enterprise Bargaining and Enterprise Agreements – Secure Jobs, Better Pay Act 2022
- Series 2: Sexual Harassment and Discrimination – Secure Jobs, Better Pay Act 2022
- Series 3: Job Security Measure – Secure Jobs, Better Pay Act 2022

Representation of LPA Members

LPA represented Members at the Fair Work Commission in unfair dismissal and general protections proceedings.

LPA represented the Australian Live Performance Industry at the International Labour Organization technical meeting on the future of work in the arts and entertainment sector in Geneva.

Immigration Services

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

LPA lodged 311 visa applications for the Temporary Activity Visa (subclass 408) Entertainment stream and received 1863 individual visa approvals on behalf of Members. This is double the number on 2022/23 financial year (936 visa grants).

2024 Priorities

Finalise negotiations on a new PCA and Digital Recording Agreements

Advocate to secure exceptions to proposed limitations to fixed-term contracts

Advocate for LPA Members during the Fair Work Commission's review of modern award coverage in the arts and culture sector

Provide advice and support in respect of changes to the workplace laws, including employer responsibilities under the *Fair Work Act 2009*, *Secure Jobs Better Pay Act*, *Respect@Work laws* and the *Fair Work Legislations Amendment (Closing Loopholes) Bill 2023*

Review and update LPA workplace relations website and Member resources

Provide Member advice and support on industrial and workplace relations matters

Provide immigration services and support

Yuldea
Bangarra
Photo: Kate Longley

Policy & Regulatory

OneMusic Events Licensing Scheme

In December 2021, OneMusic Australia recommenced consultation on the Events licensing scheme, which was put on hold due to the pandemic. LPA has been negotiating with OneMusic on the proposed scheme since that time.

OneMusic Australia's new Events licensing scheme came into effect from 1 January 2023. This new scheme was introduced despite LPA's continued concerns about its fairness and workability.

To allow LPA to have open discussions with affected Members about the impact of the new licensing arrangements, in March 2023 LPA sought ACCC authorisation to collectively bargain on the Ticketed Music Events licence and Eligible Temporary Events licence on behalf of Members. The ACCC granted authorisation in June 2023.

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

Ticket Attendance and Revenue Report

- 2021 Ticket Attendance and Revenue Report released in May 2022. Issues relating to data quality caused delays with the public release of the 2021 Report
- Work commenced on the 2022 Ticket Attendance and Revenue Report. The Report will be released in late 2022.

Ticketing Code of Practice

- Commenced biennial compliance review, covering the period 1 January 2021 to 31 December 2022 – including surveying Members on their level of compliance with the Ticketing Code
- Commenced triennial review on improvements – including seeking feedback from Members and stakeholders on areas the Ticketing Code could be improved
- Consulted with ACCC regarding refunds and exchanges guidance.

Submissions

- A New National Cultural Policy (August 2022)
- OneMusic Special Purpose Licence (September 2022)
- Employment White Paper (December 2022)
- A Migration System for Australia's future (December 2022)
- 2023-24 Federal Pre-Budget (February 2023)
- Deductible Gift Recipient (DGR) Registers Reform (February 2023)
- Southeast Asian Economic Strategy to 2040 (March 2023)
- Senate Inquiry into the National Cultural Policy (March 2023)
- Changes to US Visas fees (March 2023)
- Consultation on workplace relations measures being considered for the second part of 2023 (April 2023)
- 'Employee-like' forms of work and stronger protections for independent contractors (May 2023)
- Proposed limitations on fixed-term contracts in the *Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022* (June 2023).

2024 Priorities

Advocate for targeted industry-led skills and training programs

Finalise negotiations on OneMusic Event licences with APRA AMCOS and PPCA

Advocate to secure tax incentives for the live performance industry

Implement Safe Workplaces Program

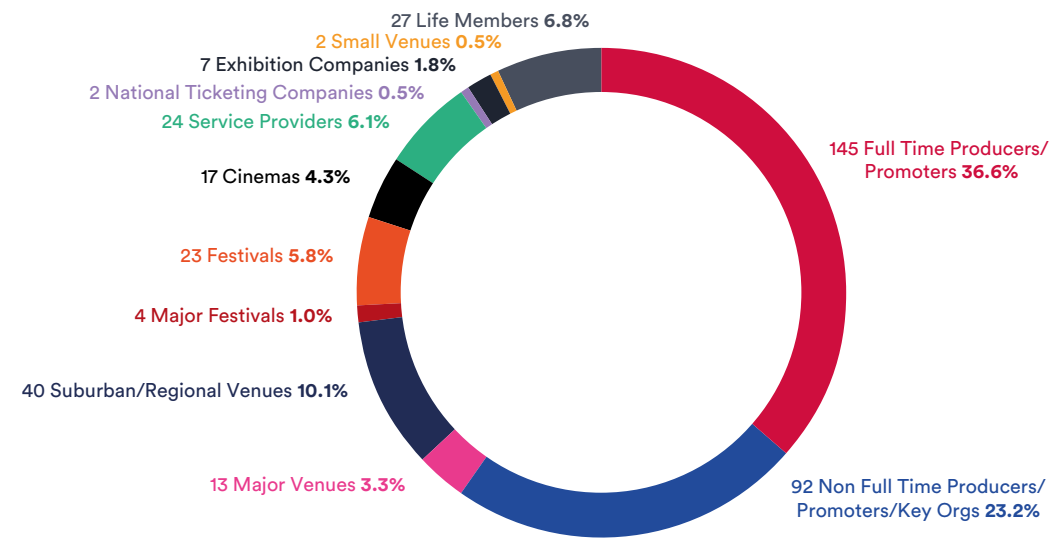
Finalise Ticketing Code of Practice Reviews and implement recommendations

Commence work on the 2023 Ticket Attendance and Revenue Report

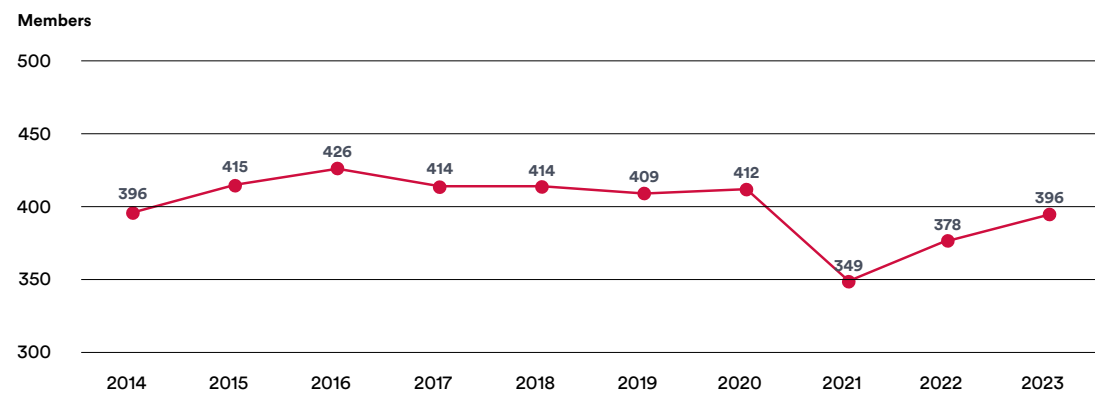
The Veronicas, Sydney
Live Nation
Photo: Brayden Smith

Membership & Finance

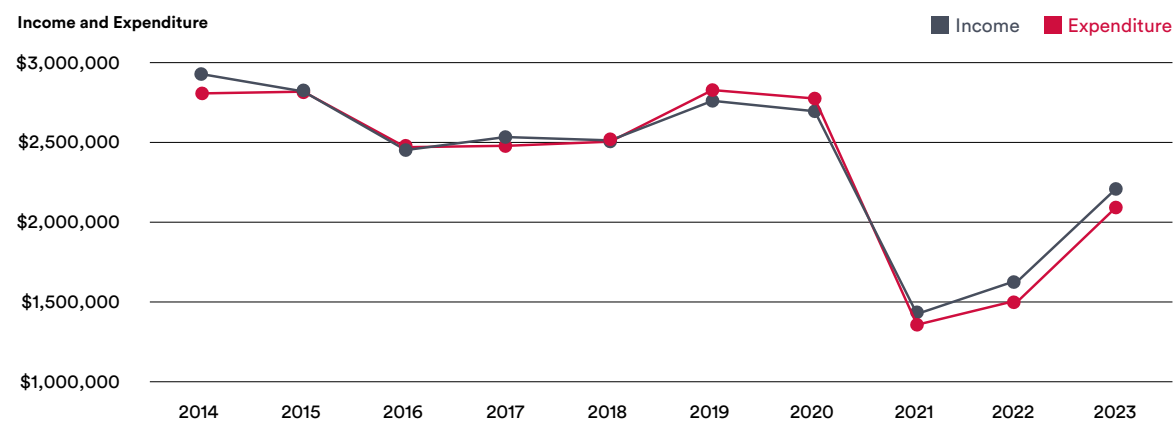
Membership Coverage



Membership



Governance, Compliance and Finance



LPA Staff



Evelyn Richardson
Chief Executive



Shay Minster
Director, Workplace Relations



Kim Tran
Director, Policy and Governance



Matt Francis
Head of Public Affairs
(from November 2022)



Lynda Whiteley
Finance and Membership Manager



Eloise Gandolfo
Immigration Services Manager



Anna Grogan
Workplace Relations Advisor
(from November 2022)



Sophie King
Senior Policy Advisor
(from July 2023)



Alyce Patterson
Office Manager
(from June 2023)



Ryan Burns
Office Manager
(July 2022 - March 2023)



Tez Gümüş
Policy Advisor
(August 2022 - May 2023)

Financial Report

for the Year Ended 30 June 2023

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 2023

The Executive Council presents the expenditure report as required under subsection 255(2A) on Australian Entertainment Industry Association for the year ended 30 June 2023.

Categories of expenditures	2023 \$	2022 \$
Remuneration and other employment-related costs and expenses - employees	1,273,825	993,595
Advertising	-	-
Operating costs	251,092	144,064
Donations to political parties	2,472	-
Legal costs	156,200	26,445

Signed in accordance with a resolution of the Councillors.

Richard Evans AM
President

John Kotzas AM
Vice President

18 October 2023

Councillors' Operating Report for the Year Ended 30 June 2023

Your Councillors submit the financial report of the Australian Entertainment Industry Association for the year ended 30 June 2023.

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, regulatory and a broad range of other industry related issues.
- In 2022-23 AEIA undertook 15 major initiatives. These include: negotiation on a new Performers' Collective Agreement (PCA); finalised Education and Accessibility Recording Agreement; advocacy and submissions to Government regarding fixed-term contracts; provided resources and advice to members regarding IR reforms, changes to workplace laws and award amendments; provision of immigration services; negotiation on OneMusic licences; consultation and submission to Federal Government's National Cultural Policy; advocacy at federal and state level regarding skills and training gaps, following impact of Covid; development of Safe Workplaces program; industry advocacy for NSW State election; 11 significant government submissions, including Federal Pre-Budget submission; provided advice to governments on venue infrastructure, skills and training gaps and cultural policies; provided updated advice on refunds and exchanges; responded to ticketing complaints; commenced biennial and triennial compliance reviews of Ticketing Code; and commenced work on the 2022 Ticket Attendance and Revenue Report.

- These major initiatives have resulted in:
 - membership base remains strong, diverse and national
 - Federal Government's launch of National Cultural Policy, *Revive*, and establishment of Music Australia and Creative Workplaces
 - NSW Government new investment in live music industry and establishment of Sounds NSW
 - new digital agreement
 - Government recognition that skills and training are a major industry priority
 - other state and territory funding support announcements for live performance
 - received 1863 visa approvals on behalf of members
 - 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 \$182,319 (2022: profit \$126,722).

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 2023, the Association had 396 members (2022: 378 members).

Number Of Employees

Number of Employees 8 (2022: 6).

Committee Of Management - Executive Councillors

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

F Allan *
T Brookman *
L Christie AM (term ended 23/12/2022)
M Coppel AM *
S Donnelly (term ended 31/12/2022)
R Evans AM *
J Kotzas AM *
V Lovett *
K Mainland CBE *
A Murphy-Oates *
M O'Connor *
A Sinclair *
M Smith *
A Threlfall *
L Twomey *
J Vince *
F Winning *
L Withers *

*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 \$14,930 (2022: \$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 AM
President

John Kotzas AM
Vice President

18 October 2023

Executive Council Statement for the Year Ended 30 June 2023

On 18 October 2023 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 2023.

The Executive Council declares that in its opinion:

- the financial statements and notes comply with the Australian Accounting Standards;
- 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);
- 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;
- 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
- during the financial year to which the GPFR relates and since the end of that year:
 - meetings of the Executive Council were held in accordance with the rules of the Association; and
 - the financial affairs of AEIA have been managed in accordance with the rules of the Association; and
 - the financial records of AEIA have been kept and maintained in accordance with the RO Act; and
 - 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
 - where any order for inspection of financial records has been made by the Fair Work Commission under Section 273 of the RO Act, there has been compliance.

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

Richard Evans AM
President

John Kotzas AM
Vice President

18 October 2023

Statement of Profit or Loss and Other Comprehensive Income for the Year Ended 30 June 2023

	Notes	2023 \$	2022 \$
Revenue from contracts with customers	3		
Membership subscriptions *		520,423	467,490
Levies *	3A	50,891	176,337
Interest		11,441	287
Other revenue	3B	1,755,776	949,930
Total revenue from contracts with customers		2,338,531	1,594,044
Other Income			
Grants and/or donations *	3C	-	45,000
Other income	3D	95,732	-
Total other income		95,732	45,000
Total income		2,434,263	1,639,044
Expenses			
Employee expenses	4A	1,311,361	1,009,044
Administration expenses	4B	572,073	282,047
Depreciation and amortisation	4C	149,732	145,471
Legal costs	4D	156,200	26,445
Audit fees	15	24,027	19,000
Grants and/or donations *	4E	2,472	-
Finance costs	4F	31,715	30,315
Net losses from disposal of assets	4G	4,364	-
Other expenses *	4H	-	-
Total expenses		2,251,944	1,512,322
Surplus for the year		182,319	126,722
Income tax expense		-	-
Surplus after Income Tax Expense		182,319	126,722
Other Comprehensive Income, net of tax		-	-
Total Comprehensive Income for the Year		182,319	126,722

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

Statement of Financial Position as at 30 June 2023

	Notes	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	5A	1,665,821	1,570,407
Trade and other receivables *	5B	102,229	73,859
Other current assets	5C	35,162	21,858
TOTAL CURRENT ASSETS		1,803,212	1,666,124
NON-CURRENT ASSETS			
Property, plant and equipment	6A	70,628	9,451
Intangibles	6B	19,548	27,921
Right of use assets	6C	247,308	370,455
Other non-current assets	6D	57,400	57,400
TOTAL NON-CURRENT ASSETS		394,884	465,227
TOTAL ASSETS		2,198,096	2,131,351
CURRENT LIABILITIES			
Trade payables *	7A	325,541	179,800
Other payables *	7B	60,248	90,094
Deferred Revenue	7C	378,001	403,824
Employee provisions	8A	191,456	214,010
Lease liabilities	6C	130,096	123,732
Borrowings	10A	35,756	42,416
TOTAL CURRENT LIABILITIES		1,121,098	1,053,876
NON-CURRENT LIABILITIES			
Other payables *	7B	-	-
Employee provisions	8A	7,142	25,032
Other non-current liabilities *	9A	-	-
Lease liabilities	6C	143,549	273,645
Borrowings	10A	181,203	216,013
TOTAL NON-CURRENT LIABILITIES		331,894	514,690
TOTAL LIABILITIES		1,452,992	1,568,566
NET ASSETS		745,104	562,785
MEMBERS' EQUITY			
General funds	11A	120,000	120,000
Retained earnings		625,104	442,785
TOTAL MEMBERS' EQUITY		745,104	562,785

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

Statement of Changes in Equity for the Year Ended 30 June 2023

	General Funds \$	Retained Earnings \$	Total Equity \$
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	-	-	-
Closing balance as at 30 June 2022	120,000	442,785	562,785
Balance as at 1 July 2022	120,000	442,785	562,785
Surplus for the year	-	182,319	182,319
Other comprehensive income for the year	-	-	-
Closing balance as at 30 June 2023	11A 120,000	625,104	745,104

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

Statement of Cash Flows for the Year Ended 30 June 2023

	Notes	2023 \$	2022 \$
Operating Activities			
Cash received			
Receipts from other reporting units/ controlled entity(s) *		-	-
Receipts from members and non-members		2,630,126	1,789,620
Donations and Grants		-	45,000
Interest received		10,964	282
Cash Used			
Payment to other reporting units/ controlled entity(s) *		-	-
Payments to suppliers and employees		(2,248,431)	(1,437,113)
Interest payments and other finance costs	6C	(16,574)	(21,886)
Net Cash from (used by) Operating Activities	12A	376,085	375,903
Investing Activities			
Cash Used			
Purchase of Property, Plant and Equipment	6A	(83,753)	(3,934)
Purchase of Website	6B	-	(13,600)
Net Cash from (used by) Investing Activities		(83,753)	(17,534)
Financing Activities			
Cash Used			
Proceeds from borrowing activities		-	250,000
Repayment of Lease Liabilities	6C	(140,306)	(119,035)
Repayment of Borrowings		(56,612)	-
Net Cash from (used by) Financing Activities		(196,918)	130,965
Net Increase in Cash Held		95,414	489,335
Cash & cash equivalents the beginning of the financial year		1,570,407	1,081,072
Cash & cash equivalents at the end of the Financial Year	5A	1,665,821	1,570,407

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

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Note 1. Summary of Significant Accounting Policies

1.1 Basis of Preparation of the Financial Statements

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

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

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

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, including Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board, Associations Incorporation Reform Act 2012 and the *Fair Work (Registered Organisations) Act 2009*.

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

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

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

1.2 Comparative Figures

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

1.3 Critical Accounting, Judgements, Estimates and Assumptions

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies.

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

Lease Term

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the company's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The company reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

Incremental Borrowing Rate

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the company estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

Employee Benefits Provision

As discussed in Note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

1.4 New Australian Accounting Standards

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

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

1.5 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 exchanged 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.

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

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

Industry Service Fee revenue is paid by Members and Non-Members dependant on the shows/ events held during the financial year.

A surcharge fee is charged for each show held. It is either collected through the venues and passed to LPA or paid directly by the Members to LPA.

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

1.7 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 must 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 and Losses from Disposal of Assets

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 Property, plant and Equipment

Property, 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:

	2023	2022
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:

	2023	2022
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.

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

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 \$1,665,821 as at 30 June 2023 and receipted \$366,960 of their 2023-24 Financial Membership fees to date;
- Headcount and operational expenditure have been scaled back; and
- The budgets and forecasts prepared by AEIA for a period of twelve 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.

Note 3. Income

Disaggregation of Revenue from Contracts with Customers

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

Type of customer	2023 \$	2022 \$
Members	2,327,090	1,593,757
Other parties	11,441	287
Total revenue from contracts with customers	2,338,531	1,594,044

Disaggregation of Income for Furthering Activities

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

Other Income	2023 \$	2022 \$
Members	82,323	-
Government	-	45,000
Other parties	13,409	-
Total income for furthering activities	95,732	45,000

3A. Levies

	2023 \$	2022 \$
Voluntary Member Rebuild Levy	50,891	176,337
Total Levies	50,891	176,337

3B. Other Revenue

	2023 \$	2022 \$
Industry Service Fee	1,724,478	920,122
Other	31,298	29,808
Total Other Revenue	1,755,776	949,930

3C. Grants and/or Donations

	2023 \$	2022 \$
Victorian Government – Small Business Grant	-	20,000
Australia Council for the Arts – Project Funding	-	25,000
Total Grants and/or donations	-	45,000

3D. Other Income

	2023 \$	2022 \$
Members	82,322	-
Insurance Recoveries	7,441	-
Other	5,969	-
Total Other Income	95,732	-

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

Note 4. Expenses

4A. Employee Expenses *

	2023 \$	2022 \$
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	1,189,908	863,632
Superannuation	115,074	82,557
Leave and other entitlements	(40,444)	30,371
Separation and redundancies	-	-
Other employee expenses	46,823	32,484
Subtotal employee expenses employees other than office holders	1,311,361	1,009,044
Total Employee Expenses	1,311,361	1,009,044

4B. Administration Expenses

	2023 \$	2022 \$
Fees/allowances - meeting and conferences*	-	-
Conferences and meeting Expenses	6,825	3,524
Meeting Expenses - Executive Council	8,581	1,198
Meeting Expenses - Annual General Meeting	2,436	-
Other Expenses	554,231	277,325
Total Administration Expenses	572,073	282,047

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

Note 4. Expenses (Cont'd)

4C. Depreciation and Amortisation

	2023 \$	2022 \$
Depreciation		
Office equipment	11,788	8,222
Furniture & Fittings	6,424	1,080
Right of use assets	123,147	123,865
Total Depreciation	141,359	133,167

Amortisation

Intangibles	8,373	12,304
Total Amortisation	8,373	12,304
Total Depreciation and Amortisation	149,732	145,471

4D. Legal Costs *

	2023 \$	2022 \$
Litigation	-	-
Other legal general matters	156,200	26,445
Total Legal Costs	156,200	26,445

4E. Grants or Donations*

	2023 \$	2022 \$
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 Record Industry Association)	2,472	-
Total Grants or Donations	2,472	-

4F. Finance Expenses

	2023 \$	2022 \$
Interest on bank loan	15,141	8,429
Interest expense on lease liabilities	16,574	21,886
Total Finance Expenses	31,715	30,315

4G. Net losses from Disposal of Assets

	2023 \$	2022 \$
Office Equipment	2,478	-
Furniture and Fittings	1,886	-
Total Finance Expenses	4,364	-

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

Note 4. Expenses (Cont'd)

4H. Other Expenses

	2023	2022
	\$	\$
Penalties – via RO Act or the <i>Fair Work Act 2009</i> *	-	-
Total Other Expenses	-	-

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

Note 5. Current Assets

5A. Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash at Bank	1,665,441	1,570,027
Cash on Hand	380	380
Short-term Deposit	-	-
Total Cash and Cash Equivalents	1,665,821	1,570,407

5B. Trade and Other Receivables (Current)

	2023	2022
	\$	\$
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	107,229	78,859
Allowance for expected credit losses	(5,000)	(5,000)
Net Total Other Receivables	102,229	73,859
Total Trade and Other Receivables	102,229	73,859

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

	2023	2022
	\$	\$
At 1 July	5,000	5,000
Provision not required	-	-
Amounts Written off	-	-
Amounts Recovered	-	-
At 30 June	5,000	5,000

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

Note 5. Current Assets (Cont'd)

5C. Other Current Assets

	2023	2022
	\$	\$
Helpmann Awards prepaid expenses	-	-
Other prepaid expenses	35,162	21,858
Total Other Current Assets	35,162	21,858

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

Note 6. Non-Current Assets

6A. Property, Plant and Equipment

	2023	2022
	\$	\$
Office Equipment - At Cost	105,368	98,158
Less: Accumulated Depreciation	(34,740)	(87,627)
Total Office Equipment	70,628	10,531

Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment

	Office Equipment	Furniture and Fittings	Total
	\$	\$	\$
As at 1 July 2022	8,215	1,236	9,451
Additions	38,414	45,339	83,753
Depreciation expense	(11,788)	(6,424)	(18,212)
Disposals	(2,478)	(1,886)	(4,364)
As at 30 June 2023	32,363	38,265	70,628

Net book value as of 30 June 2023 represented by:

Gross book value	45,305	60,063	105,368
Accumulated depreciation	(12,942)	(21,798)	(34,740)
Net book value 30 June 2023	32,363	38,265	70,628

6B. Intangibles

	2023	2022
	\$	\$
Trademarks – At Cost	4,630	4,630
Website		
Website – At Cost	141,738	141,738
Less: Accumulated Amortisation - Website	(126,820)	(118,447)
Total Website	14,918	23,291
Total Intangibles	19,548	27,921

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

Reconciliation of the Opening and Closing Balances of Intangibles

	Trademarks	Website	Total
	\$	\$	\$
As at 1 July 2022	4,630	23,291	27,921
Additions	-	-	-
Amortisation expense	-	(8,373)	(8,373)
Disposals	-	-	-
As at 30 June 2023	4,630	14,918	19,548
Net book value as of 30 June 2023 represented by:			
Gross book value	4,630	141,738	146,368
Accumulated amortisation	-	(126,820)	(126,820)
Net book value 30 June 2023	4,630	14,918	19,548

6C. 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 2022	360,300	10,155	370,455
Additions	-	-	-
Depreciation expense	(120,100)	(3,047)	(123,147)
Impairment	-	-	-
Disposal	-	-	-
As at 30 June 2023	240,200	7,108	247,308

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

	2023	2022
	\$	\$
Lease Liabilities		
As at 1 July 2022	397,377	482,340
Additions	-	12,186
Accretion of interest	16,574	21,886
Payments	(140,306)	(119,035)
As at 30 June 2023	273,645	397,377
Current	130,096	123,732
Non-current	143,549	273,645
Total Lease Liabilities	273,645	397,377

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

The following are the amounts recognised in profit or loss:

	2023	2022
	\$	\$
Depreciation expense of right-of-use assets	123,146	123,865
Interest expense on lease liabilities	16,574	21,886
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	139,720	145,751

6D. Other Non-Current Assets

	2023	2022
	\$	\$
Rental Guarantee Term Deposit	57,400	57,400
Total Other Current Assets	57,400	57,400

Note 7. Current Liabilities

7A. Trade Payables

	2023	2022
	\$	\$
Non-Interest Bearing		
Trade creditors	106,603	86,040
Accruals	218,938	93,760
Subtotal Trade Creditors and Accruals	325,541	179,800
Payables to Other Reporting Unit(s) *		
	-	-
Subtotal Payables to Other Reporting Unit(s)	-	-
Total Trade Payables	325,541	179,800

Settlement is usually made within 30 days.

7B. Other Payables

	2023	2022
	\$	\$
Wages and Salaries	-	-
Superannuation	-	-
Payable to employers for making payroll deductions of membership subscriptions *	-	-
Legal costs - Litigation*	-	-
Legal costs – Other legal costs *	-	-
GST payable	60,791	90,523
Other	(543)	(429)
Total Other Payables	60,248	90,094

Total other payables are expected to be settled in:

No more than 12 months	60,248	90,094
More than 12 months	-	-
Total Other Payables	60,248	90,094

7C. Deferred Revenue

	2023	2022
	\$	\$
Prepayments received/ unearned revenue	378,001	403,824
Total Deferred Revenue	378,001	403,824

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

Note 8. Provisions

8A. Employee Provisions*

	2023	2022
	\$	\$
Office holders *		
Annual Leave	-	-
Long Service Leave	-	-
Separation and Redundancies	-	-
Superannuation	-	-
Other Employee Provisions	-	-
Subtotal Employee Provisions – Office holders *	-	-
Employees other than Office holders		
Annual Leave	62,977	73,908
Long Service Leave	135,621	165,134
Separation and Redundancies	-	-
Superannuation	-	-
Other Employee Provisions	-	-
Subtotal Employee Provisions – Employees other than Office holders	198,598	239,042
Total Employee Provisions	198,598	239,042
Current	191,456	214,010
Non-current	7,142	25,032
Total Employee Provisions	198,598	239,042

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

Note 9. Non-Current Liabilities

9A. Other Non-Current Liabilities *

	2023	2022
	\$	\$
Other Non-Current Liabilities	-	-
Total Other Non-Current Liabilities	-	-

Note 10. Borrowings

10A. Bank Loan

	2023	2022
	\$	\$
Bank Loan	216,959	258,429

Total secured liabilities

The total secured liabilities (current and non-current) are as follows:

	2023	2022
	\$	\$
Bank Loan	250,000	250,000
	250,000	250,000

Assets pledged as security

No assets are pledged as security on the bank loan.

Financing arrangements

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

	2023	2022
	\$	\$
Total Facilities		
Bank Loan	250,000	250,000
Total Facilities	250,000	250,000

Used at the reporting date

	2023	2022
	\$	\$
Bank Loan	216,959	250,000
Total used at reporting date	216,959	250,000

Unused at the reporting date

	2023	2022
	\$	\$
Bank Loan	33,041	-
Total unused at reporting date	33,041	-

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 7.95% (2022: 4.70%).

Note 11. Members Equity

11A. General Funds

	2023	2022
	\$	\$
Legal Expense Reserve		
Balance at start of year	120,000	120,000
Transferred to reserve	-	-
Transferred from Reserve	-	-
Balance as at end of year	120,000	120,000

The legal expense reserve is to ensure there is money set aside in reserves to cover any legal and regulatory issues that may arise in the industry.

Note 12. Statement Of Cash Flows

12A. Cash Flow Reconciliation

Reconciliation of Cash and Cash Equivalents as per Statement of Financial Position to Cash Flow Statement:	2023	2022
	\$	\$
Cash and Cash Equivalents as per:		
Statement of Cash Flows	1,665,821	1,570,407
Statement of Financial Position	1,665,821	1,570,407
Difference	-	-

Reconciliation of deficit to net cash from operating activities:

	2023	2022
	\$	\$
Surplus/ (Deficit) for the year	182,319	126,722

Adjustments for non-cash items

Depreciation of Property, Plant & Equipment	18,212	9,302
Amortisation of Intangibles	8,373	12,304
Depreciation of Right of Use Assets	123,146	123,865
Interest on Lease Liabilities	16,574	21,886
Interest on Borrowings	15,141	8,429
Loss on Disposal of Assets	4,364	-

Changes in Assets and Liabilities

(Increase)/ Decrease in trade and other receivables	(28,370)	87,879
(Increase) in other assets	(13,304)	(28,176)
Increase/ (Decrease) in trade and other payables	90,188	(15,895)
(Decrease)/ Increase in employee provisions	(40,558)	29,587

Net Cash Provided/ (used in) by Operating Activities	376,085	375,903
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* As required by the reporting Guidelines. Item to remain even if 'nil'.

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

The following related party transactions occurred during the financial year:

Revenue received from:

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

Expense paid to:

	2023 \$	2022 \$
A Sinclair – Head of Programming - Commercial, Adelaide Festival Centre Trust - for Venue Hire/ Catering.	905	-

Terms and conditions of transactions with related parties

The sales to and purchases from related parties are made on terms to those that prevail in arm's length transactions. Outstanding balances for sales and purchases at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. For the year ended 30 June 2023, the Australian Entertainment Industry Association has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body (2022: \$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)

14B. Key Management Personnel Remuneration

	2023 \$	2022 \$
Short-term employee benefits		
Salary (including annual leave taken)	281,255	266,052
Annual leave accrued	24,945	26,184
Performance Bonus	-	-
Total Short-term employee benefits	306,200	292,236
Post-employment benefits		
Superannuation	26,422	23,536
Total post-employment benefits	26,422	23,536
Other long-term benefits		
Long service leave	94,634	80,461
Total Other long-term benefits	94,634	80,461
Total Key Management Personnel Remuneration	427,256	396,233

Note 15. Remuneration of Auditors

	2023 \$	2022 \$
Financial statement audit services	24,027	19,000
Other services	-	-
Total Remuneration of Auditors	24,027	19,000

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:

	2023 \$	2022 \$
Financial Assets		
Cash and cash equivalents	1,665,821	1,570,407
Trade and other receivables	102,229	73,859
Total Financial Assets	1,768,050	1,644,266

	2023 \$	2022 \$
Financial Liabilities		
Trade and other payables	763,791	673,718
Lease Liabilities	273,645	397,377
Bank Loan	216,959	258,429
Total Financial Liabilities	1,254,395	1,329,524
Net exposure	513,655	314,742

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.

Year ended 30 June 2023	< 6 months \$	6 – 12 months \$	1 – 5 years \$	> 5 years \$	Total \$
Financial assets					
Bank	1,665,821	-	-	-	1,665,821
Trade and other receivables	102,229	-	-	-	102,229
Total Financial assets	1,768,050	-	-	-	1,768,050
Financial liabilities					
Trade and other payables	564,769	187,980	-	-	752,749
Deferred revenue	5,521	5,521	-	-	11,042
Lease Liabilities	65,048	65,048	143,549	-	273,645
Bank Loan	17,762	17,994	80,535	100,668	216,959
Total Financial liabilities	653,100	276,543	224,084	100,668	1,254,395
Net maturity	1,114,950	(276,543)	(224,084)	(100,668)	513,655

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 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 the General Manager:

- (1) A member of a reporting unit, or the General Manager, 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 2023.

Australian Entertainment Industry Association did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive capitation fees or any other revenue amount from another reporting unit
- receive revenue via compulsory levies
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay capitation fees or any other expense to another reporting unit
- pay affiliation fees to other entity
- pay compulsory levies
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have another entity administer the financial affairs of the reporting unit
- make a payment to a former related party of the reporting unit.



Richard Evans AM
President

18 October 2023

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 2022	Financial year end date:	30 June 2023

Top Five Officers – Relevant remuneration and non-cash benefits

How many officers do you have who receive remuneration? Please circle 0 1 2 3 4 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:

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

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

Payments to related parties and declared persons or bodies

During the financial year, the following payments were made to related parties or declared persons or bodies. The details of these payments are included below. (This list does not include payments that are exempted from disclosure under section 293G).

Date	Name	Nature of relationship	Purpose of payment	Amount	Other relevant details
01/07/2022 – 30/06/2023	Adelaide Festival Centre Trust	Officer, A Sinclair, is Head of Programming - Commercial	for Venue Hire / Catering	\$905	
	Nil				
	Nil				

I declare that:

- 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 section 293G, where none are listed this is because there were no disclosable payments;



Richard Evans AM
President

18 October 2023



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Australia

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 2023, 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 2023 and of its financial performance and its cash flows for the year then ended in accordance with:

- a. the Australian Accounting Standards; and
- b. 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).

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.

Information Other than the Financial Report and Auditor's Report Thereon

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 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 reporting unit'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 committee of management either intend to liquidate the reporting unit or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the reporting unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee of management.
- Conclude on the appropriateness of the committee of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the reporting unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the reporting unit to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the reporting unit audit. We remain solely responsible for our audit opinion.

We communicate with the Divisional Branch Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during our audit.

This description forms part of our auditor's report.

Declaration by the auditor

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

BDO Audit Pty Ltd

BDO


Elizabeth Blunt

Director

Melbourne

18 October 2023

Registration number (as registered under the RO Act): AA2021/34

Executive Council Attendance

1 July 2022 until 30 June 2023

Presidents

Richard Evans AM Australian Chamber Orchestra

Total meetings eligible to attend

Meetings attended

5

4

Vice Presidents

John Kotzas AM Queensland Performing Arts Centre

5

4

Maria O'Connor Ticketmaster Australasia

5

4

Executive Councillors

Fiona Allan Opera Australia

5

5

Torben Brookman GWB Entertainment

5

4

Libby Christie AM The Australian Ballet (until 23 December 2022)

3

3

Michael Coppel AM Live Nation Australasia

5

4

Sue Donnelly Belvoir (until 31 December 2022)

3

1

Kath M Mainland CBE Adelaide Festival

5

4

Ali Murphy-Oates Moogahlin Performing Arts

5

3

Virginia Lovett Melbourne Theatre Company / University of Melbourne

5

5

Alex Sinclair Adelaide Festival Centre

5

5

Melanie Smith Arts Centre Melbourne

5

5

Andrew Threlfall CDP Theatre Producers

5

5

Lissa Twomey Bangarra Dance Theatre / The Australian Ballet

5

5

Judy Vince Crown Perth

5

4

Fiona Winning Sydney Opera House Trust

5

4

Louise Withers Louise Withers and Associates

5

2

Observer Dates

Tim McGregor TEG Live (from March 2023)

Executive Council

President



Richard Evans AM
Australian Chamber
Orchestra

Vice Presidents



John Kotzas AM
Queensland
Performing Arts Centre



Maria O'Connor
Ticketmaster
Australasia

Executive Councillors



Fiona Allan
Opera Australia



Torben Brookman
GWB Entertainment



Libby Christie AM
The Australian Ballet
(until December 2022)



Michael Coppel AM
Live Nation
Australasia



Sue Donnelly
Belvoir
(until December 2022)



Kath M Mainland CBE
Adelaide Festival



Ali Murphy-Oates
Moogahlin
Performing Arts



Virginia Lovett
Melbourne Theatre
Company / University
of Melbourne



Alex Sinclair
Adelaide Festival
Centre



Melanie Smith
Arts Centre
Melbourne



Andrew Threlfall
CDP Theatre
Producers



Lissa Twomey
Bangarra Dance
Theatre / The
Australian Ballet



Judy Vince
Crown Perth



Fiona Winning
Sydney Opera
House Trust



Louise Withers
Louise Withers
and Associates

Observers



Tim McGregor
TEG Live

Members

A-List Entertainment	Backstage Productions Pty Ltd	Clearlight Shows Pty Ltd	H-Line Structures Australia	Meerkat Prod (Trustee for McKay and Whiteside FT)	Performance Space	Spare Parts Puppet Theatre	The Trustee for MR Production Australia (MR)
Above and Beyond Productions Pty Ltd	Balletlab Association Inc	Cole Bishop Trustee for The Bishop Family Trust	Hayden Attractions Pty Ltd	Melbourne & Olympic Parks Trust	Performing Arts Centre Society Inc (The Blue Room)	Spiritworks Pty Ltd	The Walt Disney Company (Australia) Pty Ltd
Abstract Touring Pty Ltd	Bangarra Dance Theatre	Comedy Lounge Pty Ltd	Hayden Theatres Pty Ltd	Melbourne Cabaret Ltd	Performing Arts Connections Australia (PAC)	Splendour in the Grass Pty Ltd	The Works Entertainment Pty Ltd
ACMN Pty Ltd	Barking Gecko Theatre Company	Contemporary Asian Australian Performance Incorporated	HOTA Gold Coast Pty Ltd	Melbourne Fringe	Performing Lines Ltd	SSE Entertainment Group Pty Ltd	Theatre North Inc
Adelaide Festival	BBC STUDIOS AUSTRALIA PTY LTD	Country Arts SA	Hothouse Theatre	Melbourne International Comedy Festival Ltd	Perth Expo Hire & Furniture Group	St Martins Youth Arts Centre	Theatre Royal Management Board
Adelaide Festival Centre Trust	Belconnen Arts Centre Incorporated	Cre8ion Pty Ltd	ICC Sydney P/L (International Convention Centre)	Melbourne International Festival of the Arts	Perth International Arts Festival	Stalker Theatre Inc	Theatre Tours International Pty Ltd
Adelaide Fringe Incorporated	Bell Shakespeare Company (The)	Critical Stages	Ilbijerri Theatre Company	Melbourne Jazz Ltd	Phunktional Ltd	State Opera of South Australia (The)	Theatre Works Limited
Adelaide Symphony Orchestra	Belvoir	Crossroads Live Australia Pty Ltd	Illawarra PAC Ltd - Merrigong Theatre Co	Melbourne Recital Centre	Piano Plus Australia	State Theatre Company of South Australia	Thirroul Theatre Management Pty Ltd
AEG Ogden (Newcastle) P/L - Newcastle Ent Centre	Ben Maiorana	Crown Limited	Impresario Productions Pty Ltd	Melbourne Symphony Orchestra	Pinchgut Opera Ltd	Storey Board Entertainment Pty Ltd	Ticketek Pty Ltd
AEG Ogden Pty Ltd - Suncorp Stadium	Bendigo Cinemas Pty Ltd	Crown Perth	In The Dark Presents Pty Ltd	Melbourne Theatre Company	Pinewood Cinema Pty Ltd	Strange Duck Productions Pty Ltd	Ticketmaster Australasia
African Beat Pty Ltd	Big hART	Cultural Infusion (Int) Pty Ltd	In The Pipeline (Arts) Ltd t/a Hayes Theatre Co	Mellen Promotions Pty Ltd	Playbill Pty Ltd	STRUT dance	Tickets Pty Ltd
Albury Entertainment Centre	Billions Australia	DANCENORTH AUSTRALIA LTD	Insite Arts	Metro Arts	Playlab Theatre	Sydney Coliseum Theatre, West HQ	Tickets.com Pty Ltd
Albury Regent Cinemas Partnership	Black Swan State Theatre Company	Darklab Pty Ltd t/a Dark Mofo	Interactive Theatre Intl	Metro Cinemas	Poetry In Action	Sydney Dance Company	TML Enterprises Pty Ltd
ALG Management Pty Ltd	BLAKDANCE AUSTRALIA Ltd	Darlinghurst Theatre Ltd	Interstar Pty Ltd (Regal Theatre)	Metropolis Touring P/L	Polyglot Theatre	Sydney Festival (The)	TodayTix Australia Pty Ltd
Aligned Leisure Pty Ltd	Blake Entertainment Pty Ltd	Darwin Entertainment Centre	Intimate Spectacle Pty Ltd	Midsumma Festival Inc	Port Fairy Spring Music Festival	Sydney Improvised Music Assoc Inc (SIMA)	Token Events Pty Ltd
Andrew Kay and Associates Pty Ltd	Blue Mountains City Council	David Atkins Enterprises Pty Ltd	John X Present Pty Ltd	Millmaine Entertainment Marketing	Powerhouse Youth Theatre Inc	Sydney Opera House Trust	Top Shelf Productions Pty Ltd
Andrew McKinnon Presentations Pty Ltd	Bluesfest Byron Bay Pty Ltd	David Roy Williams Entertainment	Jones Theatrical Group Pty Ltd	Mistletone Enterprises	Prospero Arts Production Company Pty Ltd	Sydney Symphony Orchestra	TP Events Pty Ltd
Anthem Co Pty. Ltd.	Bonnie Lythgoe Productions Pty Ltd	David Shallue & Assoc	JRJ Audio Pty Ltd	Monkey Baa Theatre For Young People Ltd	Qudos Bank Arena (ASM Global)	Sydney Theatre Company Ltd	Trafalgar Entertainment Asia-Pacific Pty Ltd
Anyway Promotions Pty Ltd	Bonniemike Pty Ltd (Trading as Colac Cinemas)	David Venn Enterprises Pty Ltd	Kay & McLean Productions Pty Ltd	Moogahlin Performing Arts Inc	Queen of Tickets	Synthesis Design & Display Pty Ltd	Trustee for Persian Cats and Carpets Trust
Art and Business (Dale Hollingsworth)	Brink Productions Limited	Dead Puppet Society Limited	Kermond Creative Pty Ltd	Moorilla Estate Pty Ltd - Mona Foma	Queensland Ballet (The)	Tasdance Ltd	University of Melbourne
Artback NT Incorporated	Brisbane Powerhouse Pty Ltd	Dendy Cinemas Pty Ltd	Kids Promotions Pty Ltd	Moshnix Pty Ltd	Queensland Conservatorium (Griffith University)	TEG Dainty Pty Ltd	Van Den Berg Design Team Pty Ltd
Artrage Inc	Brown's Mart	Destination NSW (Vivid)	La Boite Theatre Inc	Moving Story Entertainment Pty Ltd	Queensland Music Festival	TEG Live Pty Ltd	Victorian Opera Company Ltd
Arts and Culture Trust	Brunswick Street Venue Pty Ltd	Destroy All Lines	La Mama Inc	Musica Viva Australia	Queensland Performing Arts Centre (QPAC)	Ten Days on the Island Ltd	Vision Hound Pty Ltd
Arts Centre Melbourne	Bunbury Regional Entertainment Centre	Down Under Promotions	Lateral Marketing & Management Pty Ltd	National Institute of Circus Arts (NICA)	Queensland Symphony Orchestra	Terrapin Puppet Theatre Ltd	Vitalstatistix Inc
Arts on Tour - NSW	Camerata - Queensland's Chamber Orchestra Inc	Duet Entertainment and Sports Pty Ltd	Lee Academy Youth Enterprises Ltd	National Institute of Dramatic Art (NIDA)	Queensland Theatre Company	The Australian Festival of Chamber Music	Vivaticket Pty Ltd
Arts Projects Australia	Canberra International Music Festival Ltd	Dumaresq Street Twin Cinema	Legs on the Wall Inc.	Neil Gooding Productions Pty Ltd	Quiet RIOT Creative Pty Ltd	The Australian Haydn Ensemble Inc	WA Venues & Events Ltd (WASO)
ASM Global (Cairns) Pty Ltd	Canberra Symphony Orchestra	Dynamic Management Pty Ltd	Lennard Promotions Pty Ltd	Newtheatricals Pty Ltd	Randall Arts Management P/L	The Contemporary Dance Company of WA Ltd t/a Co3	Wangaratta Festival of Jazz
ASM Global (Conv) P/L - Brisbane Conv & Exhib Ctr	Canberra Theatre Centre	Echelon Productions Pty Ltd	Life Like Touring (Australia) Pty Ltd (TEG)	Niche Productions & Touring Pty Ltd	Realscape Productions Pty Ltd	The Coterie Company Pty Ltd	Warner Music Australia Pty Ltd
ASM Global (Perth Arena) P/L	Capitol Theatre Management Pty Limited	Enda Markey Presents	Live Nation Australasia	Northern Rivers Performing Arts Inc	Red Line Productions Limited	The Darwin Festival Ltd	WASO Holdings Ltd
ASM Global Pty Ltd - Brisbane Entertainment Centre	CarriageWorks	Ensemble Limited	Live Nation Australia Venues Pty Ltd	Northern Territory Major Events Company Pty Ltd	Release Creative Pty Ltd	The Ethics Centre Limited	West Australian Ballet Inc
Aspect Entertainment Pty Ltd	Cartell Music	Erth Visual & Physical Inc	Louise Withers and Associates Pty Ltd	Nova Cinema Pty Ltd	Restless Dance Theatre Inc	The Frontier Touring Co Pty Ltd	West Australian Opera (The)
Auspicious Arts Projects Inc	CCT Productions	Exhibit Systems Pty Ltd	LPD Productions Pty Ltd	Nova Cinemas (S.A.) Pty Ltd & Palace Cinema Nominees Pty Ltd	Reyale Pty Ltd (Sale Twin Cinema)	The Last Great Hunt Inc	Windmill Theatre
Australasian Dance Collective Limited	CDP Theatre Producers Pty Limited	ExpoNet Pty Ltd	Luckiest Productions	Omega Ensemble	Rocksoup	The Roots Music Agency	Yirra Yaakin Aboriginal Corporation
Australian Art Orchestra Pty Ltd	Central Australian Singing Inc	Fane Productions Australia Pty Ltd	Lucky Ent Pty Ltd	On Site Labour Hire Sydney Pty Ltd	Rokitiz Entertainment Pty Ltd	The Stagemaster Inc t/a The Street Theatre	Zaccaria Concerts and Touring Pty Ltd
Australian Ballet (The)	Central Coast Arts Limited	Feel Presents Pty Ltd	Lucy Guerin Association Incorporated	Opera Australia	Rosebud Cinema Pty Ltd	The Star	
Australian Baroque Ltd	Century Entertainment Pty Ltd	Feld Entertainment (Australia) Pty Ltd	Luna Palace Cinemas	Opera Queensland	Royal Agricultural Society of NSW	The Star Gold Coast	
Australian Brandenburg Orchestra	Chamber Made Inc.	Festival of Voices	Lunar Drive-in Theatre Dandenong	Outback Theatre for Young People	Ruchi Sanghi Enterprize Pty Ltd	The Sydney Writers Festival Ltd	
Australian Chamber Orchestra	Chinatown Cinema Corporation	Festival Services Pty Ltd	Mackay Entertainment & Convention Centre	Pace Entertainment Group	Secret Sounds Pty Ltd	The Trustee for Bahoudian Family Trust	
Australian Dance Theatre	Christine Dunstan Productions Pty Ltd	Fibra Entertainment Pty Ltd	Major Brisbane Festivals	PACT Centre for Emerging Artists Incorporated	Shake & Stir Theatre Co Pty Ltd	The Trustee for BT Corporate Family Trust	
Australian Plays Transforms	Christine Walsh Ent (Aust Conservatoire of Ballet)	Finucane & Smith	Malcolm C Cooke & Associates Pty Ltd	Parramatta City Council	Shaun Parker & Company Limited	The Trustee for Clarendon Investment Trust	
Australian Shakespeare Company	Chugg Entertainment	Flying Fruit Fly Found t/a Flying Fruit Fly Circus	Malthouse Theatre	Patch Theatre Company Inc	Shopfront Arts Co. Op. Ltd	The Trustee for Dadon No. 37 FT (Birds Basement)	
Australian Theatre for Young People	Chunky Move	Force Majeure Ltd	Mamma Mia Joint Venture	Paul Marrollo (t/a The Marrollo Project)	Showbiz Group Pty Ltd	The Trustee for Global Creatures Unit Trust	
Australian World Orchestra Ltd	Circa Contemporary Circus Ltd	fortyfive downstairs	Marriner Group - Princess/Comedy/Regent Theatre	Paul Scott Hayman	Showcall Crewing Pty Ltd	The Trustee for Gumball Productions Unit Trust	
AV1 Pty Ltd	Circus Oz	Fuzzy Operations Pty Ltd	Marrugeku Inc	Penrith Perf&Visual Arts Ltd (Joan Sutherland PAC)	Showwork Pty Ltd	The Trustee for HP Australia Unit Trust	
Awesome Arts Australia Ltd	Circus Royale Australia Unit Trust	GAYM Entertainment Pty Ltd	Martin Production Pty Ltd		Six Australia Pty Ltd		
BABBA Pty Ltd	City of Greater Bendigo (Bendigo Venues & Events)	Geelong Performing Arts Centre Trust	Mature Artists Dance Experience Inc		Sketch Evolution Pty Ltd		
Bach Akademie Australia Ltd	City of Karratha	GMG Productions Pty Ltd	MCA Insurance Brokers		Slingsby Theatre Company Limited		
Back to Back Theatre Inc	City Recital Hall Ltd	Grand Theatre Co			Slingshot Entertainment Group Pty Ltd		
Backrow Productions (Aust) Pty Ltd	Civic Precinct Newcastle Civic Theatre	Grayboy Pty Ltd			Snuff Puppets Inc		
		Griffin Theatre Company Ltd					
		GWB Entertainment Pty Ltd					

Acknowledgements

Life Members

Kenn Brodziak OBE 1979 (Decd. 1999)
 Paul Riomfalvy AM 1985 (Decd. 2000)
 Frank Baden-Powell OAM 1988 (Decd. 1992)
 Noel Blackburn 1988 (Decd. 2013)
 George J. Fairfax AM 1988 (Decd. 1996)
 Arthur William Parlour 1988 (Decd. 2008)
 Frederick J. Gibson 1989 (Decd. 2013)
 Lloyd Martin AM 1992 (Decd. 2005)
 John Ernest Graham 1993
 Greg Innes 2003
 Tim McFarlane AM 2003
 Sue Natrass 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 AM 2011
 Ann Tonks AM 2011
 Adrian Collette AM 2012
 Richard Evans AM 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
 Susan Donnelly 2022
 Libby Christie AM (Decd. 2023)

Representation on Committees and Boards

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

- ACCI Workplace Relations Policy 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/ Creative Australia
- Australian Chamber of Commerce and Industry (ACCI)
- Australian Festival Association (AFA)
- Australian Music Industry Network (AMIN)
- Australian Recording Industry Association (ARIA)
- BlakDance
- Live Music Office
- Music NSW
- Music Victoria
- NT Music
- 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 AM (Chair)
 Australian Chamber Orchestra

John Kotzas AM
 Queensland Performing Arts Centre (QPAC)

Maria O'Connor
 Ticketmaster Australasia

Evelyn Richardson
 LPA Chief Executive

Workplace Relations Committee

Richard Evans AM (Chair)
 Australian Chamber Orchestra

Torben Brookman
 GWB Entertainment

Shaun Comerford
 Circa

Alicia Dodds
 Queensland Performance Arts Centre (QPAC)

Anne Dunn
 Sydney Theatre Company

Sue Donnelly
 Belvoir

Rebecca Doyle
 Opera Australia

Judy Fuccilli
 Global Creatures

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 LPA Workplace Relations Advisor

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Gill Perkins
 Bell Shakespeare

Greg Moses
 Opera Australia

Evelyn Richardson
 LPA Chief Executive

Rodney Rigby
 Newtheatricals

Meg Thomas
 The Walt Disney Company

Andrew Threlfall
 CDP Theatre Producers

Louise Withers
 Louise Withers and Associates

Marline Zaibak
 Malthouse Theatre

Digital Working Group

Sue Donnelly (Chair)
 Belvoir

Anne Dunn
 Sydney Theatre Company

Judy Fuccilli
 Global Creatures

Ben Kay
 Kay & Hughes Entertainment Lawyers

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 Melbourne Theatre Company

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 LPA Director, Workplace Relations

Gill Perkins
 Bell Shakespeare

Evelyn Richardson
 LPA Chief Executive

Alex Sinclair
 Adelaide Festival Centre

Andrew Threlfall
 CDP Theatre Producers

Lissa Twomey
 Bangarra Dance Theatre/
 The Australian Ballet

Honours Committee

Evelyn Richardson (Acting Chair)
 LPA, Chief Executive

Richard Evans AM
 Australian Chamber Orchestra

Tim McFarlane AM
 LPA Life Member

Ann Tonks AM
 LPA Life Member

Kim Tran (Secretariat)
 Live Performance Australia

Legal

Luis Izzo and Julian Arndt
 Australian Business Lawyers & Advisors

Jennifer Huby
 HWL Ebsworth Lawyers

Ben Kay
 Kay & Hughes Entertainment Lawyers

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 Moores

Insurance

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 MCA Insurance Brokers

Auditor

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 BDO Australia Limited

Information Technology

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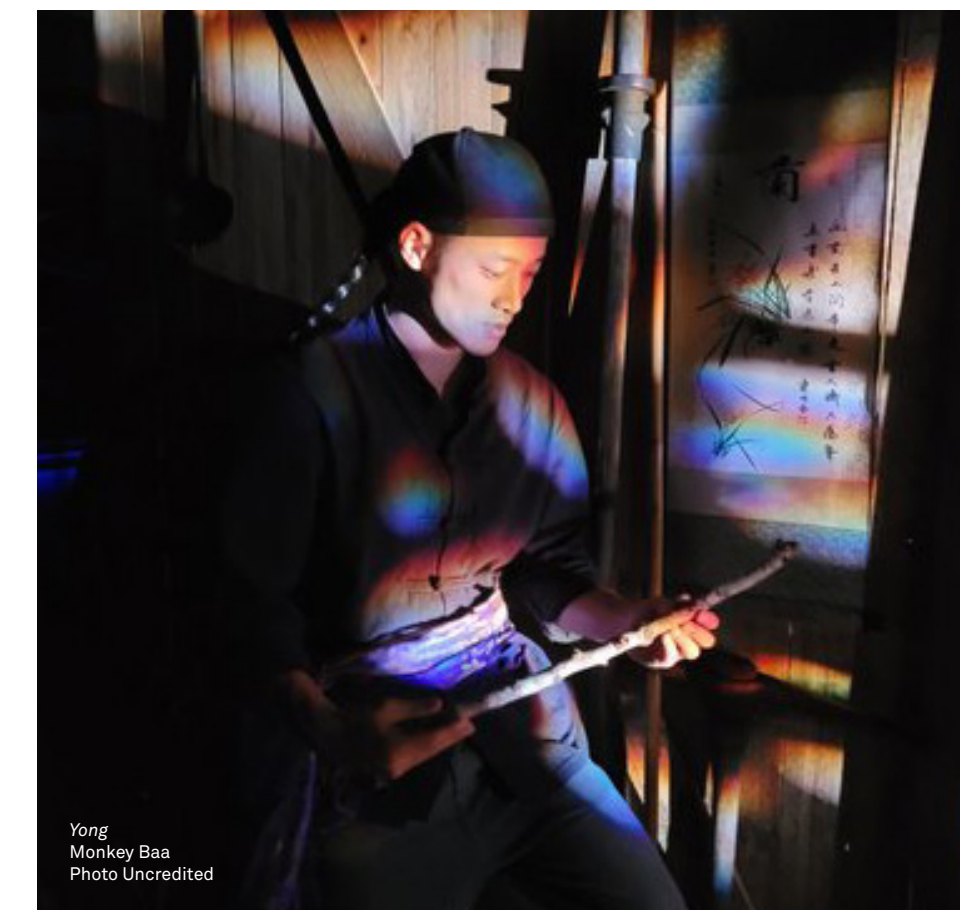
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 Events and Venues



Yong
 Monkey Baa
 Photo Uncredited

Member Resources

Agreements

- Casual Crew Collective Agreement
- MEAA – LPA Template Recording Agreement (COVID-19) 2020
- MEAA and LPA Education and Recording Accessibility Agreement
- Performers' Collective Agreement 2017
- Fair Work Information Statement
- Casual Employment Information Statement

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
- Code of Practice – Auditions in Australia

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 – Rostering on Public Holidays (ACCI and LPA)
- 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

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 – Sponsorship Application Guide for Temporary Activities Visa
- LPA Guide – Series 1: Enterprise Bargaining and Enterprise Agreements – Secure Jobs, Better Pay Act 2022
- LPA Guide – Series 2: Sexual Harassment and Discrimination – Secure Jobs, Better Pay Act 2022
- LPA Guide – Series 3: Job Security Measure – Secure Jobs, Better Pay Act 2022
- LPA/ACCI Guide – Employer Guide to non-bargaining changes to the Fair Work Act
- 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 – 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
- LPA Guide - Voice Referendum Member Guide
- 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 – 2021)

Templates

- MEAA – LPA Template Recording Agreement (COVID-19) 2020
- LPA Template – Performer Digital Education and Accessibility Recording Contract Clause
- LPA Template – Performer Digital Education and Accessibility Recording Agreement
- LPA Template – MEAA and LPA Digital Education and Accessibility Recording Agreement
- 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 – Temporary Activity Visa (subclass 408) Entertainment Activities NEB Statement
- LPA Template – Offer of permanent employment
- LPA Template – Not offering permanent employment
- LPA Template – Refusal of a request for casual employment
- LPA Template – Acceptance of request for casual conversion
- LPA Template – Shortform Whistleblower template policy
- LPA Template - Crew Archival Recording Consent Form
- LPA Template - Performer's Archival Recording Consent Form

Wages & Allowances

- Amusement, Events and Recreation Award 2020
- Amusement, Events and Recreation Award 2020 – Wage and Allowance Summary Tables July 2022
- Broadcasting, Recorded Entertainment and Cinemas Award 2020
- Broadcasting, Recorded Entertainment and Cinemas Award 2020 – Wage and Allowance Summary Tables July 2022
- Casual Crew Collective Agreement Wage Rates 2023
- Clerks – Private Sector Award 2020
- Clerks – Private Sector Award 2020 Wages and Allowance Tables July 2022
- Live Performance Award 2020
- Live Performance Award 2020 Wage and Allowance Summary Tables July 2022
- Performers' Collective Agreement – Wages and Allowances Tables 1 January 2023



Anna Voshege performs as soloist in 'Last Night of the Proms' Western Australia Symphony Orchestra
Photo: Linda Dunjey

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Sebastian and Odile in Swan Lake
WA Ballet
Photo: Bradbury Photography

