

# Annual Report 2023–2024



LIVE  
PERFORMANCE  
AUSTRALIA

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# About

Live Performance Australia (LPA) is the peak body for Australia's live arts and entertainment industry. Established over 100 years ago in 1917, LPA is a registered employer organisation under the *Fair Work (Registered Organisations) Act 2009* and has over 400 members nationally.

We represent commercial and independent producers, music promoters, performing arts companies, venues (performing arts centres, commercial theatres, stadiums and arenas), arts festivals, music festivals and service providers (such as ticketing companies and technical suppliers). Our membership spans small-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

Cover: *Four Last Songs*  
Queensland Ballet  
Photo Credit: David Kelly

Page 2: *Notre Dame*  
Brandenburg Orchestra  
Photo Credit: Laura Manariti

# President and 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 2024.

The industry has continued to rebuild over the last twelve months with 2023 being the first year of full operation without any Covid-19 related disruptions or restrictions.

At the same time, our Members continue to adapt in real time to structural challenges and transitions affecting all parts of the live performance industry. These include significant increases in operating costs, changing audience behaviour and preferences, and changes to the workplace relations framework.

In 2023-24 AEIA undertook 15 major initiatives on behalf of Members. These include:

- development of a new Strategic Plan
- finalised negotiation on a new Performers Collective Agreement (PCA)
- secured a temporary live performance industry specific exception in the *Fair Work Regulations 2009*
- secured a permanent exception to the limitations on fixed term contracts in the *Live Performance Award 2020* through the Fair Work Commission
- advocated for Members on the Fair Work Commission's review of modern awards
- provided resources and advice to members regarding IR reforms, changes to workplace laws and award amendments
- provided immigration services, with 308 visa applications lodged and 1,718 individual visa approvals granted on behalf of Members
- negotiated OneMusic licences
- advocacy at federal and state level regarding skills and training gaps
- implementation of Safe Workplaces program
- 14 significant government submissions, including Federal Pre-Budget Submission and submission and testimony at the Live Music Inquiry
- provided advice to governments on venue infrastructure, skills and training gaps and cultural policies
- advocated for a new Live Theatre Tax Offsets scheme
- responded to ticketing complaints
- completed biennial and triennial compliance reviews of the Ticketing Code, and

- released 2022 Ticket Attendance and Revenue Report and commenced work on the 2023 report (released October 2024).

A substantial amount of time and resource has been devoted to completing complex negotiations for a new Performers Collective Agreement (PCA) and OneMusic licences. The Federal Government's focus on reshaping the industrial relations landscape has also seen LPA invest significant time to advance and protect the interests of Members. Our successful application to the Fair Work Commission to vary the Live Performance Award was a major win, as was securing the temporary exception regarding fixed term contracts in the Fair Work Regulations.

We have also strengthened our capacity to support Members through increased policy advocacy and public affairs activities. A renewed focus on advocating for a Live Theatre Tax Offset Scheme has been a top priority. Addressing the industry's skills and training shortages has continued with LPA's success in getting lighting and sound technicians recognised on the national Skills Priority List. LPA was also invited to become a member of the newly established Creative Skills Australia's Arts Strategic Workforce Advisory Group.

The delivery of our Safe Workplaces Program to support Members in understanding legislative changes and employer responsibilities has been a major project this year. The program which includes a revised Code of Practice, training webinars, guides and other practical resources has been very well received by Members. This program will continue through 2024-25.

We also continued to rebuild our financial stability which this year has again resulted in an operating surplus.

The policy and business environment continued to present some challenges. As noted, the changing industrial relations landscape saw us focus on mitigating any detrimental impacts on our Members. Implementation of the new National Cultural Policy, Revive, is well underway and we have proactively engaged with Creative Australia and the newly established Music Australia.

While there has been wide media coverage of current challenges in the live music industry, notably for music festivals and smaller venues, we have consistently argued that many of these challenges are being faced by other parts of the performing arts sector both here and internationally.

The urgent need for new investment, including a Live Theatre Tax Offsets Scheme, will continue to be a strong focus as we prepare for a federal election and future budget submissions.

Looking ahead, the challenge for LPA will be to ensure governments at all levels are focused on current and emerging priorities for our Members to ensure their continued growth and success. The release of arts and cultural policies by federal and state governments provide a welcome statement of commitment and policy framework, but they need to be backed up with real increases in investment and meaningful action to deliver on their intention.

We are deeply grateful to all of our Members for their continued support and we welcome our new Members who joined LPA throughout 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.

The coming year will see us farewell our Chief Executive after her exceptional 18-year tenure leading the organisation. While we manage this transition, we will continue to represent, protect and promote the interests of our Members in every aspect of our work. As always, we remain committed to delivering positive industry outcomes and look forward to working with our Members in the year ahead.

Yours sincerely



**Richard Evans AM**  
President



**Evelyn Richardson**  
Chief Executive



Stunt Double by The Farm  
Darwin Entertainment Centre  
Photo Credit: Jade Ferguson

# LPA | Evelyn Richardson – A Tribute

On behalf of our Executive Council, and those which have gone before, I acknowledge the extraordinary 18-year contribution of our outgoing Chief Executive, Evelyn Richardson.

Since taking the helm at LPA in 2007, Evelyn has provided strong, steady and influential leadership for our Members and the broader industry. She has been a source of wise counsel, support and friendship for many during her tenure.

The job of the chief advocate for an industry as diverse and large as ours - from our sole traders and small to medium not for profit organisations through to our largest performing arts organisations and commercial producers and promoters - is never an easy one. There are always differing interests and competing demands to be considered, and that is before you begin to grapple with the constantly shifting moods and priorities of decision makers and policy advisers in the various layers of government to which we are subject.

Evelyn has been a tenacious champion and leader for our Members and industry. Whether negotiating the fine and often excruciating detail of industrial agreements or licensing deals; developing best practice frameworks for our workplaces and people; navigating the swings and roundabouts of Canberra (including eight changes of Prime Minister) and

working with different state and territory governments; delivering 13 Helpmann Awards before COVID intervened; and, taking up the fight for our industry during the trials of the pandemic.

Evelyn has always striven for the best outcome for our Members and their contribution to our national economic, social and cultural well-being. She has seen our organisation through evolving social change and workplace expectations, and has led and supported the industry in these important social inflections.

Importantly, Evelyn has built an extraordinarily capable team, significantly grown our membership and firmed up LPA's financial position which will continue to serve our Members into the future.

Along the way, she's also managed to enjoy the occasional show or two and we hope to continue to see her at many more in the future.

Tireless, selfless, courageous and steadfast, we extend our thanks for nearly two decades' service and wish her well for her future adventures.

**Richard Evans AM**  
President



1.



2.



3.



4.



5.



6.



*Evelyn Richardson and Richard Evans AM  
Industry Achievement Awards 2021  
Photo Credit: Jim Lee*

1. Evelyn Richardson and Clara Miles, *Helpmann Awards 2019*
2. Andrew Kay AM and Evelyn Richardson, *Dinner for Outgoing President 2018*, Photo Credit: Jim Lee
3. Evelyn Richardson and Lord Mayor Sally Capp AO, *Helpmann Awards 2019*
4. Evelyn Richardson, Frank van Straten AM, Sue Natrass AO, Andrew Kay AM, *LPA Centenary Awards 2017*, Photo Credit: Jim Lee
5. Evelyn Richardson, Debroah Cheetham Fraillon AO, Jill Smith AM, David McAllister AC, Ann Tonks AM, Richard Evans AM, *Industry Achievement Awards 2021*, Photo Credit: Jim Lee
6. Evelyn Richardson, *Palais Theatre 2010*

# LPA's Leadership & Advocacy

## Live Theatre Tax Offsets

Investment in live theatre is increasingly difficult to attract, principally because Australia is unattractive for investors relative to other international markets (e.g. UK and USA) and other sectors (screen and digital games) where tax incentives exist.

In 2023-24, LPA renewed its focus on lobbying government for the introduction of a live theatre tax offset scheme. To support our case, LPA engaged EY to undertake modelling of the economic impact of a live theatre tax offset scheme. The modelling found that a 40 – 50% tax incentive would result in:

- a positive tax position of \$24 – \$29m for government
- up to 5,200 jobs for Australian performers, creatives, technical and production staff
- up to 210 new productions
- between \$1.5 – \$1.9b in economic output produced by the live theatre industry.

LPA led a delegation of Members to Canberra in August 2024 to meet with all sides of politics to gain support for the proposal.

This initiative remains a key priority for LPA in 2024-25, particularly in the lead up to the next federal election.

## OneMusic Events Licensing

Throughout 2023-24, LPA continued to negotiate with Australasian Performing Right Association and Australasian Mechanical Copyright Owners Society (APRA AMCOS) and Phonographic Performance Company of Australia (PPCA) on a OneMusic licence for Ticketed Music Events and Eligible Temporary Music Events. This followed LPA being granted authorisation in June 2023 from the Australian Competition and Consumer Commission (ACCC) to collectively bargain on these licences on behalf of Members.

LPA continued to prosecute our concerns related to the fairness and workability of the OneMusic Events licensing scheme introduced on 1 January 2023. This resulted in APRA AMCOS and PPCA proposing an alternative scheme. With the assistance of a working group, LPA provided feedback and reviewed numerous rounds of the alternative scheme including rates, definitions and licence scheme structure to ensure that Members concerns were addressed.

This complex negotiation is drawing to a close, with a new scheme for Ticketed Music Events and Eligible Temporary Music Events expected to commence from 1 January 2025.

## Fixed Term Contracts

As the federal government's workplace reforms continued to roll out over the course of 2023-2024, LPA worked to ensure an ongoing exception to the limitations on fixed term contracts for performers and company dancers. After consultation and negotiation with the Department of Employment Workplace Relation (DEWR), the Office of the Minister for Employment and Workplace Relations (Minister's Office) and the Media, Entertainment and Arts Alliance (MEAA), LPA secured a temporary live performance industry specific exception in the *Fair Work Regulations 2009* that extended the application of the exception from 6 December 2023 to 30 June 2024.

LPA continued to advocate to secure a permanent exception by filing an application in the Fair Work Commission (FWC) to vary the *Live Performance Award 2020* (Award). LPA filed written submissions and appeared in the FWC before the FWC President Justice Hatcher on four occasions. This resulted in a Recommendation from the President which included changes to the Award. The changes provided a permanent exception to the limitations on fixed term contracts for certain performers and certain company dancers who are covered by the Award. This is in addition to a pre-existing exception for seasonal production and support employees.

At the same time, the Minister for Employment and Workplace Relations extended the live performance industry specific exception in the *Fair Work Regulations 2009* to 1 November 2025. At the time of writing the industry-wide exception is under review.

## Safe Workplaces Program

Following the change in government in 2022, the Albanese government introduced wide-ranging workplace reforms. This included implementing recommendations from the Respect@Work inquiry to address sexual harassment and create safer, respectful and more equitable workplaces.

LPA developed the Safe Workplaces Program to support Members' understanding of legislative changes (particularly the positive duty requirement) and their responsibilities to provide a safe workplace.

LPA's Safe Workplaces Program comprises several components:

- *Code of Practice to prevent workplace discrimination, harassment, sexual harassment, bullying and victimisation* – this Code of practice was originally released in 2018. LPA reviewed and updated the

Code and associated templates and resources to reflect the new legislative requirements. LPA also produced new resources. The revised Code was released in April 2024

- Training – throughout 2023-24, LPA hosted a series of webinars on a range to topics including:
  - Respect@Work and the positive duty
  - Diversity, equity and inclusion
  - Unconscious bias
  - Cultural sensitivity and awareness
  - Disability confidence
  - Accessible events and festivals
- *Guide to Child Safety* – this guide was updated to reflect the National Principles for Child Safe Organisations (National Principles). This included updates to the example template policies and codes of conduct, so that they are consistent with the National Principles. Originally released in 2017 the updated guide was re-released in November 2023
- *Work Health and Safety (WHS) Guides* – The full suite of WHS Guides comprises 14 guides and was first released in 2018. The guides were reviewed and updated and re-released in September 2024
- *Guidelines for managing psychosocial risks* – LPA has identified the need for guidelines for managing psychosocial risks. Work will commence on this guide in 2024-25.

LPA will continue the Safe Workplaces Program in 2024-2025 and is currently scoping core activities that will be delivered.

## Modern Awards Review: Arts and Culture Sector 2023-2024

As part of the *Revive – National Cultural Policy*, the federal government made a commitment under Pillar 3 Centrality of the Artist to include the arts sector and minimum standards of employment as part of the Modern Award Review 2023-2024 (Review). LPA made three written submissions and appeared in person in the FWC as part of the Review conducted by Deputy President Millhouse.

The Review focussed on existing award coverage and minimum standards of employment in the arts and culture sector, including potential coverage gaps. With the support of MEAA and Theatre Network Australia, LPA proposed variations to the classifications set out in the Award for the purpose of clarifying coverage, updating the language and correcting drafting errors.

The FWC published a report in 2024 and may make permanent variations to the *Live Performance Award 2020* in 2025 as a result of the Review.



Yuldea  
Bangarra Dance Theatre  
Photo Credit: Kate Longley

# Workplace Relations

## Performers' Collective Agreement

LPA continued to collectively represent Members on negotiations with MEAA for a new Performers' Collective Agreement (PCA). LPA and MEAA reached agreement on wage increases and conditions of employment which finalised the PCA negotiations.

The new PCA will be drafted in the 2024-2025 financial year along with other matters arising from the negotiations. These include digital recording and distribution agreements, intimacy guidelines and self-tape guidelines.

## Changes to Workplace Laws

LPA provided resources and information to Members in respect of changes to the *Fair Work Legislation Amendment (Closing Loopholes) Act 2023* (Closing Loopholes No.1) (commenced 15 December 2023), and *Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024* (Closing Loopholes No.2) (commenced February 2024), including for:

- Changes to the paid parental leave scheme
- Commentary for the *Live Performance Award 2020*
- Timeline – Closing Loopholes changes
- Fact Sheet – Casual employment
- Fact Sheet – Right to Disconnect
- Fact Sheet – Right of Entry
- Fact Sheet – Delegates' Rights
- Victorian Sick Pay Guarantee for arts and creative industries

LPA conducted Member presentations in respect of the Closing Loopholes changes and fixed term contracts in the live performance industry.

## Representation of LPA Members

LPA represented Members in the Fair Work Commission in:

- Modern Awards Review 2023-2024 – Arts and Culture Sector
- Application to vary the *Live Performance Award 2020* to allow for certain exceptions to the limitations on fixed term contracts, and
- Unfair dismissal and general protections conferences and proceedings.

LPA participated in consultations with Department of Employment and Workplace Relations and the Minister for Employment and Workplace Relations on proposed Fair Work Regulations in respect of the fixed term contract exception for the live performance industry.

## 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 308 visa applications for the Temporary Activity Visa (subclass 408) Entertainment stream and received 1718 individual visa approvals on behalf of Members.

## Submissions

- Proposed Limitations on fixed-term contracts in the *Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022* (July 2023)
- Modern Awards Review 2023-24 Arts and Culture Sector (AM2023/21) – LPA Submission (December 2023)
- Modern Awards Review 2023-24 Arts and Culture Sector (AM2023/21) – LPA Reply Submission (January 2024)
- Modern Awards Review 2023-24 Arts and Culture Sector (AM2023/21) – LPA Second Reply Submission (January 2024)
- Application to make, vary or revoke a modern Award (February 2024)
- Submission in support of Award Variations (May 2024)
- Submission in reply to MEAA's proposed Award Variations (May 2024)

## 2025 Priorities

Finalise drafting of a new PCA

Finalise negotiations and draft Digital Recording Agreements; intimacy guidelines; self-tape guidelines; and performance management guidelines for company dancers

Continue to advocate for exceptions to limitations to fixed term contracts

Provide advice and support in respect of changes to workplace laws, including employer responsibilities under the *Fair Work Act 2009*, *Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022*, *Respect@Work* laws and the *Fair Work Legislations Amendment (Closing Loopholes) Bill 2023*, and the *Fair Work Regulations 2009*

Finalise LPA Safety Guidelines for the *Live Entertainment and Event Industries*, and prepare *Guidelines for Psychosocial Risks*

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

Somos  
Sydney Dance Company  
Photo Credit: Pedro Greig

# Policy & Regulatory

## Ticket Attendance and Revenue Report

- 2022 Ticket Attendance and Revenue Report released in December 2023
- In 2023-24, work commenced on the 2023 Ticket Attendance and Revenue Report and it was subsequently released in October 2024.

## Ticketing Code of Practice

- Biennial compliance review, covering the period 1 January 2021 to 31 December 2022, was finalised in March 2024. The process included surveying Members on their level of compliance with the Ticketing Code. The Code Reviewer found a high level of overall compliance with the Ticketing Code, with an increase in the number of consumer complaints received by Members and LPA
- Triennial review on improvements was finalised in May 2024. The process included seeking feedback from Members and stakeholders on areas where the Ticketing Code could be improved. The Code Reviewer recommended additional guidance material and/or training on a range of matters including what constitutes a 'major failure' and the meaning of 'intervening circumstances'
- Ongoing engagement with the ACCC on ticketing and consumer related matters.

## Skills and Training

Skills shortages continue to be a critical issue affecting the industry. Results of LPA's Member survey confirm that technical and production roles are hard to fill. Members also report challenges recruiting for niche roles (e.g. scenic artists, prop makers and piano tuners) and business development staff (e.g. marketing, philanthropy and finance). A common trend is that roles are being filled with less experienced workers, as companies cannot afford to have roles remain unfilled.

Following years of advocacy by LPA, Jobs and Skills Australia formally recognised lighting and sound technicians as skills in national shortage in the 2023 Skills Priority List. This is a significant outcome, as government decisions about where it prioritises investment in vocational education and training are based on the Skills Priority List.

At the time of writing, the 2024 Skills Priority List had not been released, therefore it is unknown whether additional occupations in the live performance industry will be categorised as in shortage.

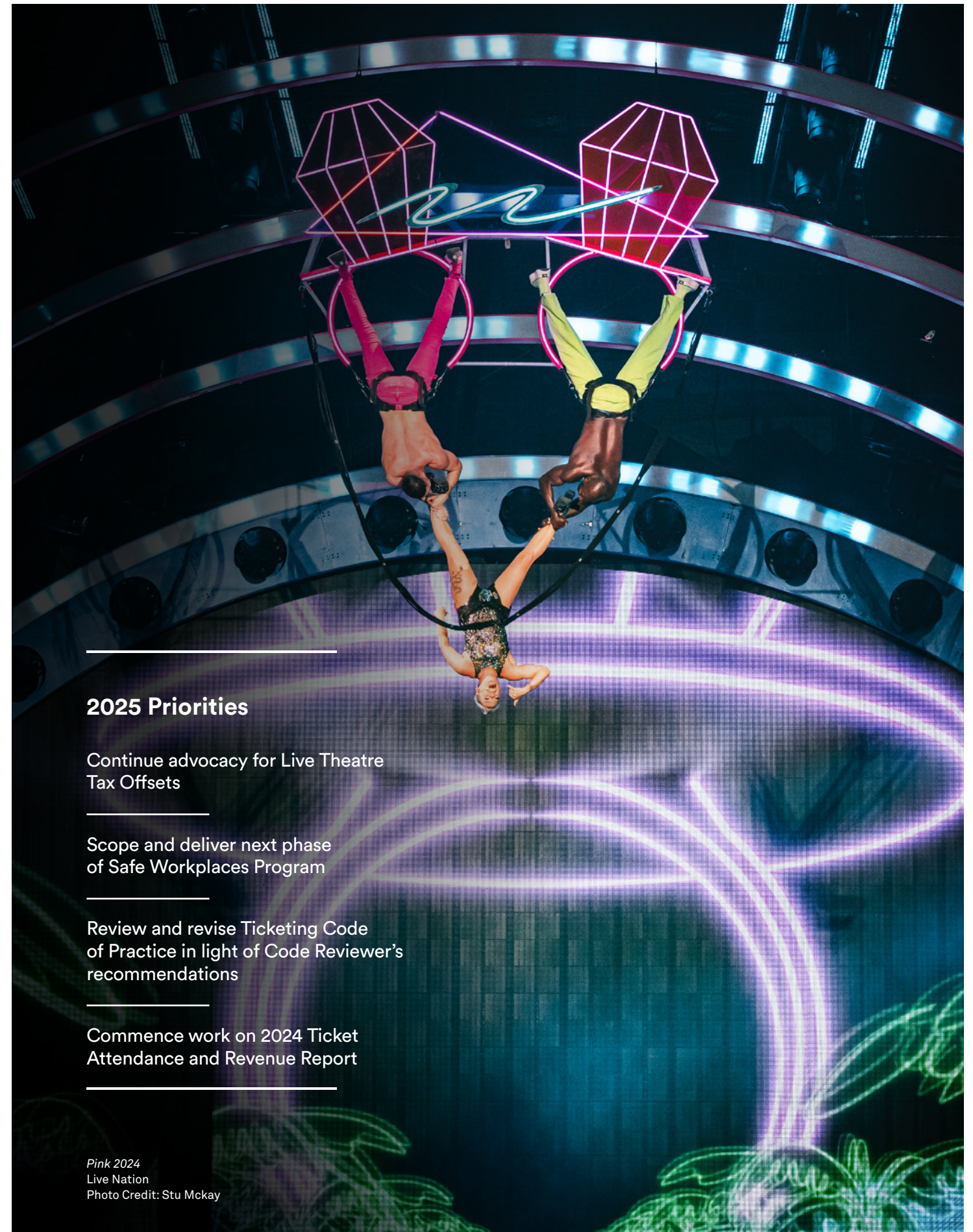
Other activities LPA undertook to address ongoing skills shortages included:

- Continued advocacy for investment in skills development through traineeships and industry-led initiatives
- LPA submission to the Core Skills Occupations List consultation, advocating for the inclusion of relevant occupations. If occupations are not represented on this list, then it will be difficult for employers to address skills shortages with overseas talent on a visa that allows for a permanent residency pathway.

LPA will continue to highlight the industry's skills and training needs via policy proposals and submissions to government and representation on Service and Creative Skills Australia's Arts Strategic Workforce Advisory Group.

## Submissions

- A New Look at Culture: NSW Arts, Culture & Creative Industries Policy (August 2023)
- Sydney Football Stadium proposed concert cap changes (September 2023)
- COVID-19 Response Inquiry (December 2023)
- Review of Australian and New Zealand Standard Classification of Occupations (ANZSCO) (December 2023)
- Review of Music Festivals Act 2019 (NSW) (December 2023)
- Federal Pre-Budget submission (January 2024)
- SA Cultural Policy (January 2024)
- Victoria Police (Fees and Charges) Regulations (February 2024)
- Jobs and Skills Australia (JSA) Skills Priority List (February 2024)
- NT Arts Strategy (March 2024)
- ACCC Application for Re-Authorisation: APRA (April 2024)
- Inquiry into the challenges and opportunities within the Australian live music industry (April 2024)
- Jobs and Skills Australia (JSA) Draft Core Skills Occupations List (May 2024)



## 2025 Priorities

Continue advocacy for Live Theatre Tax Offsets

Scope and deliver next phase of Safe Workplaces Program

Review and revise Ticketing Code of Practice in light of Code Reviewer's recommendations

Commence work on 2024 Ticket Attendance and Revenue Report

Pink 2024  
Live Nation  
Photo Credit: Stu Mckay

# 2023 Ticket Attendance and Revenue Report

Each year, LPA publishes the *Ticket Attendance and Revenue Report*. The reports provide comprehensive and valuable insights into Australia's live performance industry, including annual ticket sales and industry trends, which are drawn upon extensively by industry, government, media and business.

## 2023 (calendar year) key findings

In 2023, the Australian live performance industry recorded the highest revenue and attendance figures ever. 2023 was the first full year post-pandemic in which live performances could return to stages without restrictions. With international borders open again, there was a surge of international acts and tours (particularly in the contemporary music sector) as the industry fully reactivated. A strong line up of events and performances across all categories also contributed to the industry's strong outcomes in 2023, albeit against a backdrop of significantly rising costs.



**\$3.1 billion total revenue**  
(ticket sales)



**30.1 million total attendance**  
(tickets issued)



**Revenue up 56%** from 2022



**Attendance up 24%** from 2022



**\$111.48 average ticket price**



**Australia spent \$116 per person**  
on live performance events



### Top 3 revenue categories

- Contemporary Music - \$1.5 billion
- Musical Theatre - \$542 million
- Festivals (Contemporary Music) - \$355 million



### Top 3 attendance categories

- Contemporary Music - 12 million
- Musical Theatre - 4.3 million
- Comedy - 2.9 million

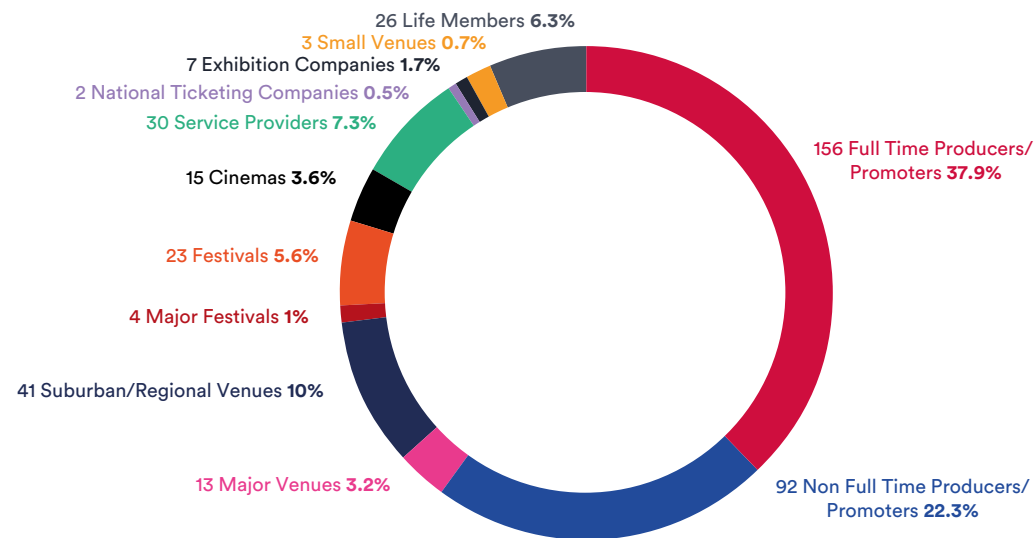


SummerSalt - Thelma Plum  
Face to Face Touring  
Photo Credit: Katy Roubin

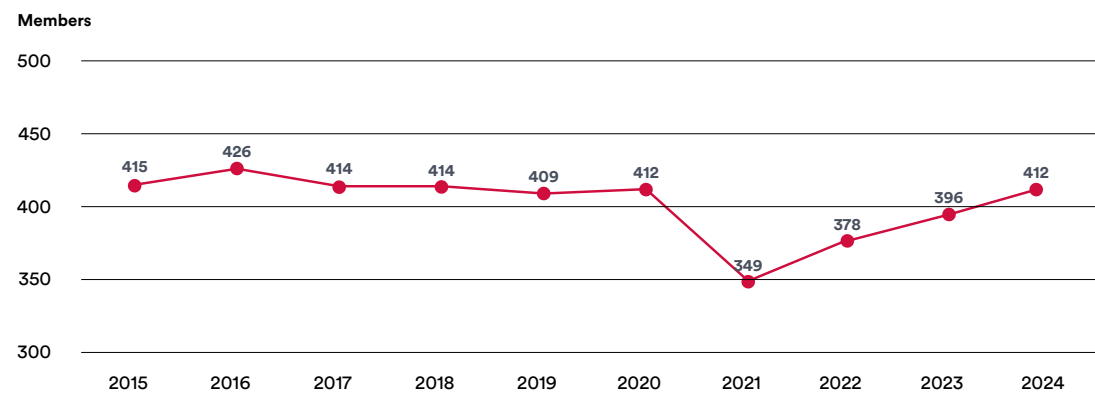


# Membership & Finance

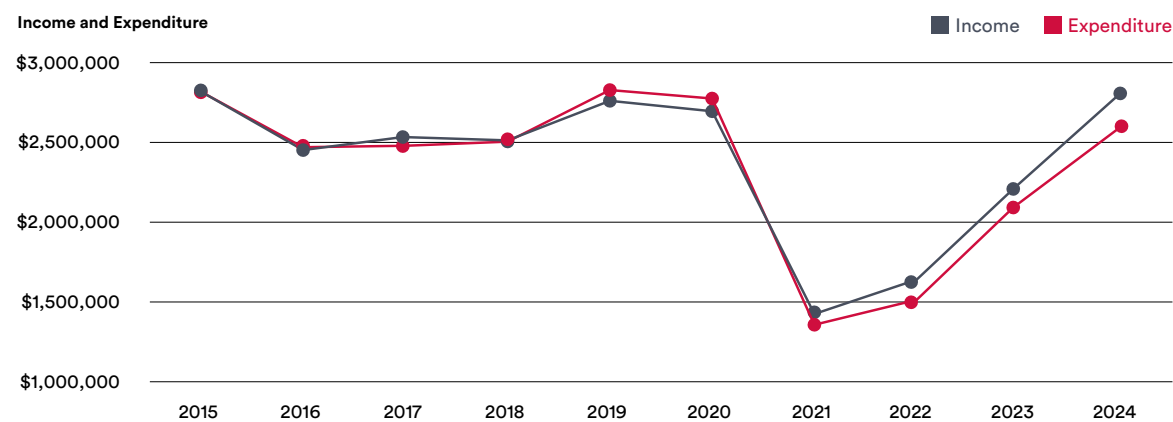
## Membership Coverage



## 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



**Lynda Whiteley**  
Finance and Membership Manager



**Eloise Gandolfo**  
Immigration Services Manager



**Anna Grogan**  
Workplace Relations Advisor (until October 2023)



**Lucinda Floyd**  
Workplace Relations Advisor (from January 2024)



**Sophie King**  
Senior Policy Advisor (on maternity leave August 2024 – August 2025)



**Greta Williams**  
Senior Policy Advisor (from August 2024)



**Alyce Patterson**  
Office Manager

# Financial Report

for the Year Ended 30 June 2024

## 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 2024

The Executive Council presents the expenditure report as required under subsection 255(2A) on Australian Entertainment Industry Association for the year ended 30 June 2024.

Categories of expenditures	2024 \$	2023 \$
Remuneration and other employment-related costs and expenses - employees	1,571,966	1,273,825
Advertising	-	-
Operating costs	243,611	251,092
Donations to political parties	-	2,472
Legal costs	154,999	156,200

Signed in accordance with a resolution of the Councillors.

Richard Evans AM  
President

John Kotzas AM  
Vice President

17 October 2024

## Councillors' Operating Report for the Year Ended 30 June 2024

Your Councillors submit the financial report of the Australian Entertainment Industry Association for the year ended 30 June 2024.

### 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 2023-24 AEIA undertook 15 major initiatives. These include: development of a new Strategic Plan; negotiation on a new Performers Collective Agreement (PCA); advocacy and submissions to government regarding fixed term contracts; advocated for members on Fair Work Commission's review of modern awards; provided resources and advice to members regarding IR reforms, changes to workplace laws and award amendments; provision of immigration services; negotiation on OneMusic licences; advocacy at Federal and state level regarding skills and training gaps; implementation of Safe Workplaces program; 14 significant government submissions, including Federal Pre-Budget submission; provided advice to governments on venue infrastructure, skills and training gaps and cultural policies; advocated for a new Live Theatre Tax Offsets scheme; responded to ticketing complaints; completed biennial and triennial compliance reviews of Ticketing Code; released 2022 Ticket Attendance and Revenue Report and commenced work on the 2023 report.

- These major initiatives have resulted in:
  - Membership base remains strong, diverse and national
  - Subregulation 2.15(5) of the Fair Work Regulations 2009 and variation to the Live Performance Award regarding fixed term contracts
  - Added clarity to classification of administration roles and coverage of the Live Performance Award
  - Increased training and understanding regarding safe workplaces
  - Government recognition that skills and training are a major industry priority
  - Other state and territory funding support announcements for live performance
  - Received 1718 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 \$218,029 (2023: profit \$182,319).

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 2024, the Association had 412 members (2023: 396 members).

### Number Of Employees

Number of Employees 9 (2023: 8).

### 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 \*  
M Coppel \*  
R Evans \*  
J Kotzas \*  
V Lovett \*  
K Mainland \*  
M O'Connor \*  
A Sinclair \*  
M Smith \*  
L Twomey \*  
J Vince \*  
L Withers \*  
A Dunn (appointed 23/11/2023)  
T McGregor (appointed 23/11/2023)  
A Robinson (appointed 23/11/2023)  
  
A Murphy-Oates (term ended 23/11/2023)  
A Threlfall (term ended 23/11/2023)  
F Winning (term ended 28/06/2024)  
  
J Ducrou (term 23/11/2023 – 21/06/2024)

\*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 \$4,078 (2023: \$14,930) 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

17 October 2024

## Executive Council Statement for the Year Ended 30 June 2024

On 17 October 2024 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 2024.

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

17 October 2024

## Statement of Profit or Loss and Other Comprehensive Income for the Year Ended 30 June 2024

	Notes	2024 \$	2023 \$
<b>Revenue from contracts with customers</b>	<b>3</b>		
Membership subscriptions *		570,296	520,423
Levies *	3A	-	50,891
Interest		35,229	11,441
Other revenue	3B	2,117,355	1,755,776
<b>Total revenue from contracts with customers</b>		<b>2,722,880</b>	<b>2,338,531</b>
<b>Other Income</b>			
Grants and/or donations *	3C	-	-
Other income	3D	82,800	95,732
<b>Total other income</b>		<b>82,800</b>	<b>95,732</b>
<b>Total income</b>		<b>2,805,680</b>	<b>2,434,263</b>
<b>Expenses</b>			
Employee expenses	4A	1,623,394	1,311,361
Administration expenses	4B	598,366	572,073
Depreciation and amortisation	4C	158,500	149,732
Legal costs	4D	154,999	156,200
Audit fees	15	24,789	24,027
Grants and/or donations *	4E	-	2,472
Finance costs	4F	27,603	31,715
Net losses from disposal of assets	4G	-	4,364
Other expenses *	4H	-	-
<b>Total expenses</b>		<b>2,587,651</b>	<b>2,251,944</b>
<b>Surplus for the year</b>		<b>218,029</b>	<b>182,319</b>
Income tax expense		-	-
<b>Surplus after Income Tax Expense</b>		<b>218,029</b>	<b>182,319</b>
Other Comprehensive Income, net of tax		-	-
<b>Total Comprehensive Income for the Year</b>		<b>218,029</b>	<b>182,319</b>

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 2024

	Notes	2024 \$	2023 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5A	1,828,980	1,665,821
Trade and other receivables *	5B	130,520	102,229
Other current assets	5C	51,294	35,162
<b>TOTAL CURRENT ASSETS</b>		<b>2,010,794</b>	<b>1,803,212</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6A	89,344	70,628
Intangibles	6B	11,175	19,548
Right of use assets	6C	128,980	247,308
Other non-current assets	6D	57,400	57,400
<b>TOTAL NON-CURRENT ASSETS</b>		<b>286,899</b>	<b>394,884</b>
<b>TOTAL ASSETS</b>		<b>2,297,693</b>	<b>2,198,096</b>
<b>CURRENT LIABILITIES</b>			
Trade payables *	7A	406,734	325,541
Other payables *	7B	59,302	60,248
Deferred Revenue	7C	339,503	378,001
Employee provisions	8A	228,697	191,456
Lease liabilities	6C	147,964	130,096
Borrowings	10A	35,988	35,756
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,218,188</b>	<b>1,121,098</b>
<b>NON-CURRENT LIABILITIES</b>			
Other payables *	7B	-	-
Employee provisions	8A	29,017	7,142
Other non-current liabilities *	9A	-	-
Lease liabilities	6C	1,151	143,549
Borrowings	10A	86,204	181,203
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>116,372</b>	<b>331,894</b>
<b>TOTAL LIABILITIES</b>		<b>1,334,560</b>	<b>1,452,992</b>
<b>NET ASSETS</b>		<b>963,133</b>	<b>745,104</b>
<b>MEMBERS' EQUITY</b>			
General funds	11A	120,000	120,000
Retained earnings		843,133	625,104
<b>TOTAL MEMBERS' EQUITY</b>		<b>963,133</b>	<b>745,104</b>

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 2024

	General Funds \$	Retained Earnings \$	Total Equity \$
<b>Balance as at 1 July 2022</b>	<b>120,000</b>	<b>442,785</b>	<b>562,785</b>
Surplus for the year	-	182,319	182,319
Other comprehensive income for the year	-	-	-
<b>Closing balance as at 30 June 2023</b>	<b>120,000</b>	<b>625,104</b>	<b>745,104</b>
<b>Balance as at 1 July 2023</b>	<b>120,000</b>	<b>625,104</b>	<b>745,104</b>
Surplus for the year	-	218,029	218,029
Other comprehensive income for the year	-	-	-
<b>Closing balance as at 30 June 2024</b>	<b>11A 120,000</b>	<b>843,133</b>	<b>963,133</b>

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

## Statement of Cash Flows for the Year Ended 30 June 2024

	Notes	2024 \$	2023 \$
<b>Operating Activities</b>			
<b>Cash received</b>			
Receipts from other reporting units/ controlled entity(s) *		-	-
Receipts from members and non-members		2,994,786	2,630,126
Donations and Grants		-	-
Interest received		14,552	10,964
<b>Cash Used</b>			
Payment to other reporting units/ controlled entity(s) *		-	-
Payments to suppliers and employees		(2,548,763)	(2,265,005)
Interest payments and other finance costs	6C	-	-
<b>Net Cash from (used by) Operating Activities</b>	<b>12A</b>	<b>460,575</b>	<b>376,085</b>
<b>Investing Activities</b>			
<b>Cash Used</b>			
Purchase of Property, Plant and Equipment	6A	(40,879)	(83,753)
Purchase of Website	6B	-	-
<b>Net Cash from (used by) Investing Activities</b>		<b>(40,879)</b>	<b>(83,753)</b>
<b>Financing Activities</b>			
<b>Cash Used</b>			
Proceeds from borrowing activities		-	-
Repayment of Lease Liabilities	6C	(145,781)	(140,306)
Repayment of Borrowings		(110,756)	(56,612)
<b>Net Cash from (used by) Financing Activities</b>		<b>(256,537)</b>	<b>(196,918)</b>
<b>Net Increase in Cash Held</b>		<b>163,159</b>	<b>95,414</b>
Cash & cash equivalents the beginning of the financial year		1,665,821	1,570,407
<b>Cash &amp; cash equivalents at the end of the Financial Year</b>	<b>5A</b>	<b>1,828,980</b>	<b>1,665,821</b>

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 non current assets. Cost is based on the fair values of the consideration given in exchange for assets.

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

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

### 1.2 Comparative Figures

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

### 1.3 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 exchange or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

An asset is non-current when:

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

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

AEIA classifies all other liabilities as non-current.

### 1.6 Revenue

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

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

### Membership subscriptions

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

If there is only one distinct membership service promised in the arrangement, AEIA recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect AEIA promise to stand ready to provide assistance and support to the member as required.

## 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:

	2024	2023
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:

	2024	2023
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 \$1,828,980 as at 30 June 2024 and receipted \$328,463 of their 2024-25 Financial Membership fees to date;
- The budgets and forecasts prepared by AEIA for a period of 12 months from the date of signing the financial report anticipate that the business will generate sufficient cash flows to fund its operations.

## Note 2. Events after the Reporting Period

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

## 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	2024 \$	2023 \$
Members	2,687,651	2,327,090
Other parties	35,229	11,441
<b>Total revenue from contracts with customers</b>	<b>2,722,880</b>	<b>2,338,531</b>

### 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	2024 \$	2023 \$
Members	82,800	82,323
Government	-	-
Other parties	-	13,409
<b>Total income for furthering activities</b>	<b>82,800</b>	<b>95,732</b>

### 3A. Levies

	2024 \$	2023 \$
Voluntary Member Rebuild Levy	-	50,891
<b>Total Levies</b>	<b>-</b>	<b>50,891</b>

### 3B. Other Revenue

	2024 \$	2023 \$
Industry Service Fee	2,084,492	1,724,478
Other	32,863	31,298
<b>Total Other Revenue</b>	<b>2,117,355</b>	<b>1,755,776</b>

### 3C. Grants and/or Donations

	2024 \$	2023 \$
Victorian Government – Small Business Grant	-	-
Australia Council for the Arts – Project Funding	-	-
<b>Total Grants and/or donations</b>	<b>-</b>	<b>-</b>

### 3D. Other Income

	2024 \$	2023 \$
Members	82,800	82,322
Insurance Recoveries	-	7,441
Other	-	5,969
<b>Total Other Income</b>	<b>82,800</b>	<b>95,732</b>

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

## Note 4. Expenses

### 4A. Employee Expenses \*

	2024 \$	2023 \$
<b>Holders of office:</b>		
Wages and Salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-
<b>Subtotal employee expenses holders of office</b>	<b>-</b>	<b>-</b>

### Employees other than office holders:

Wages and Salaries	1,359,109	1,189,908
Superannuation	145,073	115,074
Leave and other entitlements	59,116	(40,444)
Separation and redundancies	-	-
Other employee expenses	60,096	46,823
<b>Subtotal employee expenses employees other than office holders</b>	<b>1,623,394</b>	<b>1,311,361</b>
<b>Total Employee Expenses</b>	<b>1,623,394</b>	<b>1,311,361</b>

### 4B. Administration Expenses

	2024 \$	2023 \$
Fees/allowances - meeting and conferences*	-	-
Conferences and meeting Expenses	14,123	6,825
Meeting Expenses - Executive Council	10,663	8,581
Meeting Expenses - Annual General Meeting	1,887	2,436
Other Expenses	571,693	554,231
<b>Total Administration Expenses</b>	<b>598,366</b>	<b>572,073</b>

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

## Note 4. Expenses (Cont'd)

### 4C. Depreciation and Amortisation

	2024 \$	2023 \$
<b>Depreciation</b>		
Office equipment	10,282	11,788
Furniture & Fittings	11,881	6,424
Right of use assets	127,964	123,147
<b>Total Depreciation</b>	<b>150,127</b>	<b>141,359</b>
<b>Amortisation</b>		
Intangibles	8,373	8,373
<b>Total Amortisation</b>	<b>8,373</b>	<b>8,373</b>
<b>Total Depreciation and Amortisation</b>	<b>158,500</b>	<b>149,732</b>

### 4D. Legal Costs \*

	2024 \$	2023 \$
Litigation	-	-
Other legal general matters	154,999	156,200
<b>Total Legal Costs</b>	<b>154,999</b>	<b>156,200</b>

### 4E. Grants or Donations\*

	2024 \$	2023 \$
<b>Grants:</b>		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
<b>Donations:</b>		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000 (paid to Australian Record Industry Association)	-	2,472
<b>Total Grants or Donations</b>	<b>-</b>	<b>2,472</b>

### 4F. Finance Expenses

	2024 \$	2023 \$
Interest on bank loan	15,988	15,141
Interest expense on lease liabilities	11,615	16,574
<b>Total Finance Expenses</b>	<b>27,603</b>	<b>31,715</b>

### 4G. Net losses from Disposal of Assets

	2024 \$	2023 \$
Office Equipment	-	2,478
Furniture and Fittings	-	1,886
<b>Total Finance Expenses</b>	<b>-</b>	<b>4,364</b>

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

## Note 4. Expenses (Cont'd)

### 4H. Other Expenses

	2024	2023
	\$	\$
Penalties – via RO Act or the <i>Fair Work Act 2009</i> *	-	-
<b>Total Other Expenses</b>	<b>-</b>	<b>-</b>

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

## Note 5. Current Assets

### 5A. Cash and Cash Equivalents

	2024	2023
	\$	\$
Cash at Bank	1,828,600	1,665,441
Cash on Hand	380	380
Short-term Deposit	-	-
<b>Total Cash and Cash Equivalents</b>	<b>1,828,980</b>	<b>1,665,821</b>

### 5B. Trade and Other Receivables (Current)

	2024	2023
	\$	\$
Receivables from Other Reporting Unit*	-	-
Total Receivables from Other Reporting Unit(s) *	-	-
Less allowance for expected credit losses*	-	-
<b>Total allowance for expected credit losses</b>	<b>-</b>	<b>-</b>
<b>Net Receivables from Other Reporting Unit(s) *</b>	<b>-</b>	<b>-</b>

	2024	2023
	\$	\$
<b>Other Receivables</b>		
Trade Debtors	135,520	107,229
Allowance for expected credit losses	(5,000)	(5,000)
<b>Net Total Other Receivables</b>	<b>130,520</b>	<b>102,229</b>
<b>Total Trade and Other Receivables</b>	<b>130,520</b>	<b>102,229</b>

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

	2024	2023
	\$	\$
At 1 July	5,000	5,000
Provision not required	-	-
Amounts Written off	-	-
Amounts Recovered	-	-
<b>At 30 June</b>	<b>5,000</b>	<b>5,000</b>

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

## Note 5. Current Assets (Cont'd)

### 5C. Other Current Assets

	2024	2023
	\$	\$
Helpmann Awards prepaid expenses	-	-
Other prepaid expenses	51,294	35,162
<b>Total Other Current Assets</b>	<b>51,294</b>	<b>35,162</b>

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

## Note 6. Non-Current Assets

### 6A. Property, Plant and Equipment

	2024	2023
	\$	\$
Office Equipment - At Cost	138,440	105,368
Less: Accumulated Depreciation	(49,096)	(34,740)
<b>Total Office Equipment</b>	<b>89,344</b>	<b>70,628</b>

### Reconciliation of the Opening and Closing Balances of Property, plant and equipment

	Office Equipment	Furniture and Fittings	Total
	\$	\$	\$
<b>As at 1 July 2023</b>	<b>32,363</b>	<b>38,265</b>	<b>70,628</b>
Additions	3,190	37,689	40,879
Depreciation expense	(10,282)	(11,881)	(22,163)
Disposals	-	-	-
<b>As at 30 June 2024</b>	<b>25,271</b>	<b>64,073</b>	<b>89,344</b>

### Net book value as of 30 June 2024 represented by:

Gross book value	45,295	93,145	138,440
Accumulated amortisation	(20,024)	(29,072)	(49,096)
<b>Net book value 30 June 2024</b>	<b>25,271</b>	<b>64,073</b>	<b>89,344</b>

### 6B. Intangibles

	2024	2023
	\$	\$
<b>Trademarks – At Cost</b>	<b>4,630</b>	<b>4,630</b>
<b>Website</b>		
Website – At Cost	141,738	141,738
Less: Accumulated Amortisation - Website	(135,193)	(126,820)
<b>Total Website</b>	<b>6,545</b>	<b>14,918</b>
<b>Total Intangibles</b>	<b>11,175</b>	<b>19,548</b>

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

### Reconciliation of the Opening and Closing Balances of Intangibles

	Trademarks	Website	Total
	\$	\$	\$
<b>As at 1 July 2023</b>	<b>4,630</b>	<b>14,918</b>	<b>19,548</b>
Additions	-	-	-
Amortisation expense	-	(8,373)	(8,373)
Disposals	-	-	-
<b>As at 30 June 2024</b>	<b>4,630</b>	<b>6,545</b>	<b>11,175</b>
<b>Net book value as of 30 June 2024 represented by:</b>			
Gross book value	4,630	141,738	146,368
Accumulated amortisation	-	(135,193)	(135,193)
<b>Net book value 30 June 2024</b>	<b>4,630</b>	<b>6,545</b>	<b>11,175</b>

### 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
	\$	\$	\$
<b>Right of use assets</b>			
<b>As at 1 July 2023</b>	<b>240,200</b>	<b>7,108</b>	<b>247,308</b>
Additions	9,636	-	9,636
Depreciation expense	(124,918)	(3,046)	(127,964)
Impairment	-	-	-
Disposal	-	-	-
<b>As at 30 June 2024</b>	<b>124,918</b>	<b>4,062</b>	<b>128,980</b>

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

	2024	2023
	\$	\$
<b>Lease Liabilities</b>		
<b>As at 1 July 2023</b>	<b>273,645</b>	<b>397,377</b>
Additions	9,636	-
Accretion of interest	11,615	16,574
Payments	(145,781)	(140,306)
<b>As at 30 June 2024</b>	<b>149,115</b>	<b>273,645</b>
Current	147,964	130,096
Non-current	1,151	143,549
<b>Total Lease Liabilities</b>	<b>149,115</b>	<b>273,645</b>

The maturity analysis of lease liabilities is disclosed in Note 16C.

The following are the amounts recognised in profit or loss:

	2024	2023
	\$	\$
Depreciation expense of right-of-use assets	139,579	123,146
Interest expense on lease liabilities	11,615	16,574
Expense relating to short-term leases	-	-
Expense relating to leases of low-value assets (included in administrative expenses)	-	-
Variable lease payments	-	-
<b>Total amount recognised in profit or loss</b>	<b>151,194</b>	<b>139,720</b>

### 6D. Other Non-Current Assets

	2024	2023
	\$	\$
Rental Guarantee Term Deposit	57,400	57,400
<b>Total Other Current Assets</b>	<b>57,400</b>	<b>57,400</b>



## Note 7. Current Liabilities

### 7A. Trade Payables

	2024	2023
	\$	\$
<b>Non-Interest Bearing</b>		
Trade creditors	114,665	106,603
Accruals	292,069	218,938
<b>Subtotal Trade Creditors and Accruals</b>	<b>406,734</b>	<b>325,541</b>
<b>Payables to Other Reporting Unit(s) *</b>		
	-	-
<b>Subtotal Payables to Other Reporting Unit(s)</b>	<b>-</b>	<b>-</b>
<b>Total Trade Payables</b>	<b>406,734</b>	<b>325,541</b>

Settlement is usually made within 30 days.

### 7B. Other Payables

	2024	2023
	\$	\$
Wages and Salaries	-	-
Superannuation	-	-
Payable to employers for making payroll deductions of membership subscriptions *	-	-
Legal costs - Litigation*	-	-
Legal costs – Other legal costs *	-	-
GST payable	63,420	60,791
Other	(4,118)	(543)
<b>Total Other Payables</b>	<b>59,302</b>	<b>60,248</b>

Total other payables are expected to be settled in:

No more than 12 months	59,302	60,248
More than 12 months	-	-
<b>Total Other Payables</b>	<b>59,302</b>	<b>60,248</b>

### 7C. Deferred Revenue

	2024	2023
	\$	\$
Prepayments received/ unearned revenue	339,503	378,001
<b>Total Deferred Revenue</b>	<b>339,503</b>	<b>378,001</b>

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

## Note 8. Provisions

### 8A. Employee Provisions\*

	2024	2023
	\$	\$
<b>Office holders *</b>		
Annual Leave	-	-
Long Service Leave	-	-
Separation and Redundancies	-	-
Superannuation	-	-
Other Employee Provisions	-	-
<b>Subtotal Employee Provisions – Office holders *</b>	<b>-</b>	<b>-</b>
<b>Employees other than Office holders</b>		
Annual Leave	85,134	62,977
Long Service Leave	172,580	135,621
Separation and Redundancies	-	-
Superannuation	-	-
Other Employee Provisions	-	-
<b>Subtotal Employee Provisions – Employees other than Office holders</b>	<b>257,714</b>	<b>198,598</b>
<b>Total Employee Provisions</b>	<b>257,714</b>	<b>198,598</b>
Current	228,697	191,456
Non-current	29,017	7,142
<b>Total Employee Provisions</b>	<b>257,714</b>	<b>198,598</b>

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

## Note 9. Non-Current Liabilities

### 9A. Other Non-Current Liabilities \*

	2024	2023
	\$	\$
Other Non-Current Liabilities	-	-
<b>Total Other Non-Current Liabilities</b>	<b>-</b>	<b>-</b>

## Note 10. Borrowings

### 10A. Bank Loan

	2024	2023
	\$	\$
<b>Bank Loan</b>	<b>122,192</b>	<b>216,959</b>

### Total secured liabilities

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

	2024	2023
	\$	\$
<b>Bank Loan</b>	<b>250,000</b>	<b>250,000</b>
	<b>250,000</b>	<b>250,000</b>

### 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:

	2024	2023
	\$	\$
<b>Total Facilities</b>		
Bank Loan	250,000	250,000
<b>Total Facilities</b>	<b>250,000</b>	<b>250,000</b>

### Used at the reporting date

	2024	2023
	\$	\$
Bank Loan	122,192	216,959
<b>Total used at reporting date</b>	<b>122,192</b>	<b>216,959</b>

### Unused at the reporting date

	2024	2023
	\$	\$
Bank Loan	127,808	33,041
<b>Total unused at reporting date</b>	<b>127,808</b>	<b>33,041</b>

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 8.20% (2023: 7.95%).

## Note 11. Members Equity

### 11A. General Funds

	2024	2023
	\$	\$
<b>Legal Expense Reserve</b>		
Balance at start of year	120,000	120,000
Transferred to reserve	-	-
Transferred from Reserve	-	-
<b>Balance as at end of year</b>	<b>120,000</b>	<b>120,000</b>

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:	2024	2023
	\$	\$
<b>Cash and Cash Equivalents as per:</b>		
Statement of Cash Flows	1,828,980	1,665,821
Statement of Financial Position	1,828,980	1,665,821
<b>Difference</b>	<b>-</b>	<b>-</b>

### Reconciliation of deficit to net cash from operating activities:

	2024	2023
	\$	\$
Surplus/ (Deficit) for the year	218,029	182,319

### Adjustments for non-cash items

Depreciation of Property, Plant & Equipment	22,163	18,212
Amortisation of Intangibles	8,373	8,373
Depreciation of Right of Use Assets	127,964	123,146
Interest on Lease Liabilities	11,615	16,574
Interest on Borrowings	15,989	15,141
Loss on Disposal of Assets	-	4,364

### Changes in Assets and Liabilities

(Increase)/ Decrease in trade and other receivables	(28,291)	(28,370)
(Increase) in other assets	(16,132)	(13,304)
Increase/ (Decrease) in trade and other payables	41,749	90,188
Increase/ (Decrease) in employee provisions	59,116	(40,558)
<b>Net Cash Provided/ (used in) by Operating Activities</b>	<b>460,575</b>	<b>376,085</b>

\* 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:

	2024 \$	2023 \$
A Sinclair – Head of Programming - Commercial, Adelaide Festival Centre Trust - for Venue Hire/ Catering.	360	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 2024, the Australian Entertainment Industry Association has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body (2023: \$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

	2024 \$	2023 \$
<b>Short-term employee benefits</b>		
Salary (including annual leave taken)	305,602	281,255
Annual leave accrued	16,497	24,945
Performance Bonus	-	-
<b>Total Short-term employee benefits</b>	<b>322,099</b>	<b>306,200</b>
<b>Post-employment benefits</b>		
Superannuation	29,417	26,422
<b>Total post-employment benefits</b>	<b>29,417</b>	<b>26,422</b>
<b>Other long-term benefits</b>		
Long service leave	105,765	94,634
<b>Total Other long-term benefits</b>	<b>105,765</b>	<b>94,634</b>
<b>Total Key Management Personnel Remuneration</b>	<b>457,281</b>	<b>427,256</b>

## Note 15. Remuneration of Auditors

	2024 \$	2023 \$
Financial statement audit services	24,789	24,027
Other services	-	-
<b>Total Remuneration of Auditors</b>	<b>24,789</b>	<b>24,027</b>

## 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:

	2024 \$	2023 \$
<b>Financial Assets</b>		
Cash and cash equivalents	1,828,980	1,665,821
Trade and other receivables	130,520	102,229
<b>Total Financial Assets</b>	<b>1,959,500</b>	<b>1,768,050</b>
<b>Financial Liabilities</b>		
Trade and other payables	805,541	763,791
Lease Liabilities	149,115	273,645
Bank Loan	122,192	216,959
<b>Total Financial Liabilities</b>	<b>1,076,848</b>	<b>1,254,395</b>
<b>Net exposure</b>	<b>882,652</b>	<b>513,655</b>

### 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 2024	< 6 months \$	6 – 12 months \$	1 – 5 years \$	> 5 years \$	Total \$
<b>Financial assets</b>					
Bank	1,828,980	-	-	-	1,828,980
Trade and other receivables	130,520	-	-	-	130,520
<b>Total Financial assets</b>	<b>1,959,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,959,500</b>
<b>Financial liabilities</b>					
Trade and other payables	625,768	168,731	-	-	794,499
Deferred revenue	5,521	5,521	-	-	11,042
Lease Liabilities	73,982	73,982	1,151	-	149,115
Bank Loan	17,994	17,994	43,102	43,102	122,192
<b>Total Financial liabilities</b>	<b>723,265</b>	<b>266,228</b>	<b>44,253</b>	<b>43,102</b>	<b>1,076,848</b>
<b>Net maturity</b>	<b>1,236,235</b>	<b>(266,228)</b>	<b>(44,253)</b>	<b>(43,102)</b>	<b>882,652</b>

## 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 2024.

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

17 October 2024

## 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.

<b>Organisation Name:</b>	<b>Australian Entertainment Industry Association</b>	<b>Branch Name:</b>	
<b>Financial year start date:</b>	<b>01 July 2023</b>	<b>Financial year end date:</b>	<b>30 June 2024</b>

### Top five rankings of 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
01/07/2023 – 30/06/2024	Adelaide Festival Centre Trust	Officer, A Sinclair, is Head of Cabaret, Commercial & Venue Sales	for Catering	\$360	
	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

17 October 2024



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## INDEPENDENT AUDITOR'S REPORT

To the members of Australian Entertainment Industry Association

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Australian Entertainment Industry Association (the reporting unit), which comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, the Committee of Management Statement and the subsection 255(2A) report.

In our opinion the accompanying financial report of Australian Entertainment Industry Association, presents fairly, in all material respects the reporting unit's financial position as at 30 June 2024 and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and any other requirement imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

#### Basis for opinion

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

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

#### Other information

The Committee of Management are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the reporting unit's 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 *Fair Work (Registered Organisations) Act 2009*, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

#### 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.

2



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

This description forms part of our auditor's report.

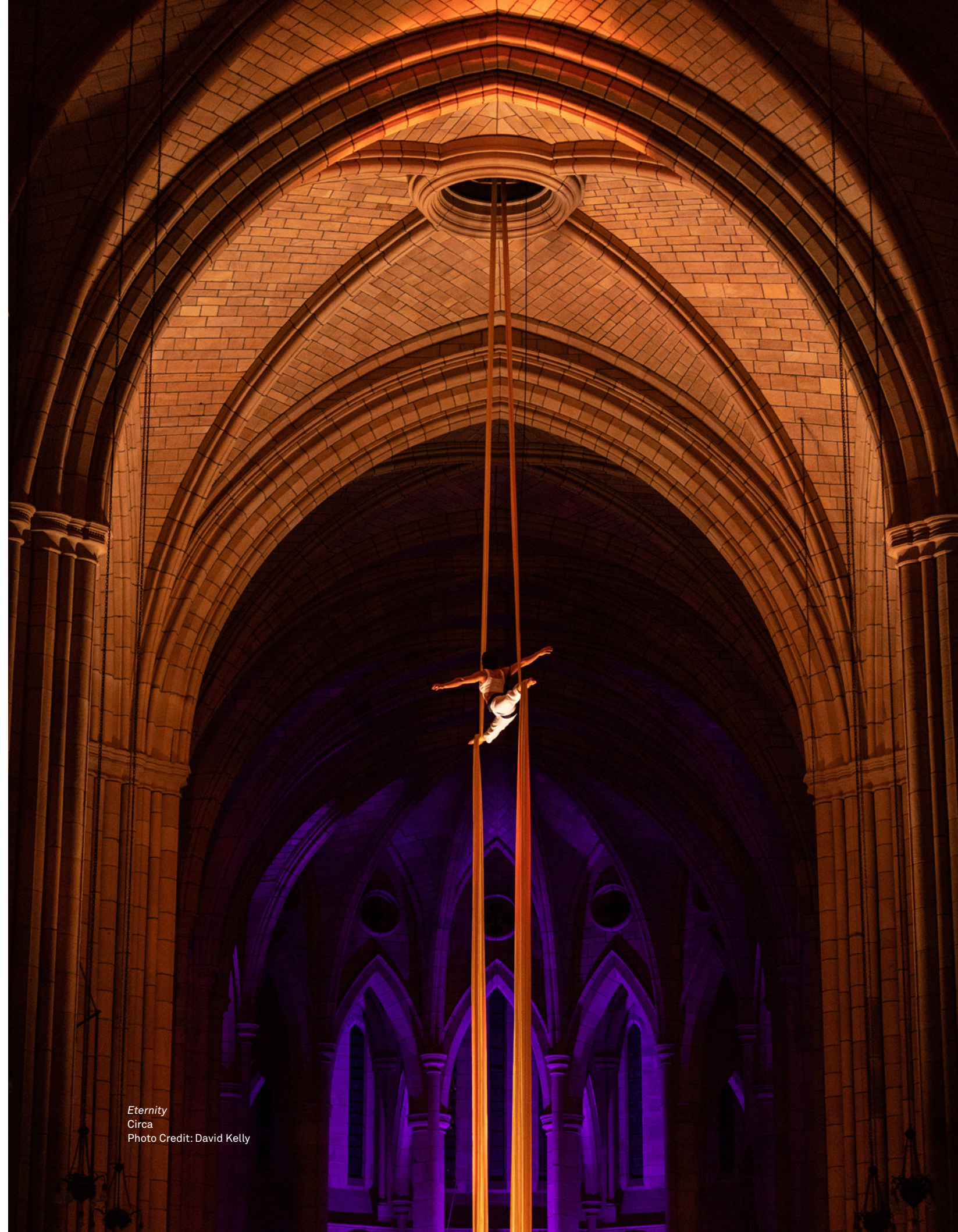
**Declaration by the auditor**

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

**BDO Audit Pty Ltd**

James Mooney  
Director

Melbourne, 17 October 2024



Eternity  
Circa  
Photo Credit: David Kelly

# Executive Council Attendance

1 July 2023 until 30 June 2024

## President

**Richard Evans AM** Australian Chamber Orchestra

Total meetings eligible to attend

Meetings attended

5

5

## 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

2

**Torben Brookman** GWB Entertainment

5

5

**Michael Coppel AM** Live Nation Australasia

5

4

**Jessica Ducrou** Secret Sounds (23 November 2023 - 21 June 2024)

2

1

**Anne Dunn** Sydney Theatre Company (from 23 November 2023)

2

2

**Virginia Lovett** University of Melbourne

5

5

**Kath M Mainland CBE** Adelaide Festival

5

3

**Tim McGregor** TEG Live (from 23 November 2023)

2

1

**Ali Murphy-Oates** Moogahlin Performing Arts (until 23 November 2023)

3

0

**Adelle Robinson** Fuzzy Operations (from 23 November 2023)

2

1

**Alex Sinclair** Adelaide Festival Centre

5

4

**Melanie Smith** Arts Centre Melbourne

5

5

**Andrew Threlfall** CDP Theatre Producers (until 23 November 2023)

3

2

**Lissa Twomey** The Australian Ballet

5

5

**Judy Vince** Crown Perth

5

3

**Fiona Winning** Sydney Opera House (until 28 June 2024)

5

3

**Louise Withers** Louise Withers and Associates

5

3

## Observers

**Bradley Chatfield** Queensland Performing Arts Centre (from March 2024)

**Angela Flynn** Ilbijerri (from March 2024)

**Katie Henebery** Spare Parts Puppet Theatre (from March 2024)

**Andrew Threlfall** CDP Theatre Producers (from 23 November 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



**Michael Coppel AM**  
Live Nation Australasia



**Jessica Ducrou**  
Secret Sounds  
(23 November 2023 - 21 June 2024)



**Anne Dunn**  
Sydney Theatre Company  
(appointed 23 November 2023)



**Virginia Lovett**  
University of Melbourne



**Kath M Mainland CBE**  
Adelaide Festival



**Tim McGregor**  
TEG Live (appointed 23 November 2023)



**Ali Murphy-Oates**  
Moogahlin Performing Arts  
(term ended 23 November 2023)



**Adelle Robinson**  
Fuzzy Operations  
(appointed 23 November 2023)



**Alex Sinclair**  
Adelaide Festival Centre



**Melanie Smith**  
Arts Centre Melbourne



**Andrew Threlfall**  
CDP Theatre Producers  
(term ended 23 November 2023) Observer (appointed November 2023)



**Lissa Twomey**  
The Australian Ballet / Lissa Twomey and Associates



**Judy Vince**  
Crown Perth



**Fiona Winning**  
Sydney Opera House  
(term ended 28 June 2024)



**Louise Withers**  
Louise Withers and Associates

## Observers



**Bradley Chatfield**  
Queensland Performing Arts Centre (appointed March 2024)



**Angela Flynn**  
Ilbijerri (appointed March 2024)



**Katie Henebery**  
Spare Parts Puppet Theatre  
(appointed March 2024)

# Members

808 Agency Pty Ltd	Awesome Arts Australia Ltd	City Recital Hall Ltd	Geelong Performing Arts Centre Trust	Martin Production Pty Ltd	Patch Theatre Company Inc	Six Australia Pty Ltd	The Trustee for Clarendon Investment Trust t/a Peter Rix Management
A-List Entertainment	BABBA Pty Ltd	Civic Precinct Newcastle Civic Theatre	GMG Productions Pty Ltd	Mature Artists Dance Experience Inc (MADE)	Paul Marrollo (t/a The Marrollo Project)	Sketch Evolution Pty Ltd	The Trustee for Dadon No. 37 FT (Birds Basement)
Above and Beyond Productions Pty Ltd	Bach Akademie Australia Ltd	Clearlight Shows Pty Ltd	Gooding and Woodward Theatrical Pty Ltd	MCA Insurance Brokers	Penrith Perf&Visual Arts Ltd (Joan Sutherland PAC)	Slingsby Theatre Company Limited	The Trustee for Global Creatures Unit Trust
Abstract Touring Pty Ltd	Back to Back Theatre Inc	Cole Bishop Trustee for The Bishop Family Trust	Grayboy Pty Ltd	Meerkat Prod (Trustee for McKay and Whiteside FT)	Performance Space	Slingshot Entertainment Group Pty Ltd	The Trustee for Gumball Productions Unit Trust
ACMN Pty Ltd	Backstage Agency Pty Ltd	Comedy Lounge Pty Ltd	Griffin Theatre Company Ltd	Melbourne & Olympic Parks Trust	Performing Arts Centre Society Inc (The Blue Room)	Snuff Puppets Inc	The Trustee for HP Australia Unit Trust
Action Reaction Entertainment Pty Ltd	Bangarra Dance Theatre	Contemporary Asian Australian Performance Incorporated	GWB Entertainment Pty Ltd	Melbourne Cabaret Ltd	Performing Arts Connections Australia (PAC)	Spare Parts Puppet Theatre	The Trustee for MR Production Australia (MR)
Adelaide Festival	BBC STUDIOS AUSTRALIA PTY LTD	Country Arts SA	Hayden Attractions Pty Ltd	Melbourne Fringe	Performing Lines Ltd	Spiritworks Pty Ltd	The Trustee for Theatre Safe Australia Unit Trust
Adelaide Festival Centre Trust	Belconnen Arts Centre Incorporated	Cre8ion Pty Ltd	Hayden Theatres Pty Ltd	Melbourne International Comedy Festival Ltd	Perth Expo Hire & Furniture Group	Splendour in the Grass Pty Ltd	The Trustee for Theatresafe Australia Unit Trust
Adelaide Fringe Incorporated	Bell Shakespeare Company (The)	Crossroads Live Australia Pty Ltd	Hey Dowling Pty Ltd	Melbourne International Festival of the Arts t/a Rising Melbourne	Perth Institute of Contemporary Arts (PICA)	SSE Entertainment Group Pty Ltd	The University of Sydney - Seymour Centre
Adelaide Symphony Orchestra	Belvoir	Crown Limited	HOTA Gold Coast Pty Ltd t/a The Arts Centre Gold Coast	Melbourne Jazz Ltd	Perth International Arts Festival t/a Perth Festival	St Martins Youth Arts Centre	The Walt Disney Company (Australia) Pty Ltd
Adrian Bohm Presents Pty Ltd t/a Bohm Presents	Ben Maiorana t/a Ben Maiorana Entertainment	Crown Perth	Hothouse Theatre	Melbourne Recital Centre	Phunktional Ltd	St Tropez Productions Pty Ltd t/a DMH Entertainment	The Works Entertainment Pty Ltd
AEG Ogden (Newcastle) P/L - Newcastle Ent Centre	Bendigo Cinemas Pty Ltd	Crown Ruler Pty Ltd	ICC Sydney P/L (International Convention Centre)	Melbourne Symphony Orchestra	Piano Plus Australia	Stalker Theatre Inc	Theatrical North Inc
AEG Ogden Pty Ltd - Suncorp Stadium	Big hART	Cultural Infusion (Int) Pty Ltd	Ilbijerri Theatre Company	Melbourne Theatre Company	Pinchgut Opera Ltd	State Opera of South Australia (The)	Theatre Royal Management Board
African Beat Pty Ltd	Billions Australia	DANCENORTH AUSTRALIA LTD	Illawarra PAC Ltd - Merrigong Theatre Co	Mellen Touring Pty Ltd	Playbill Pty Ltd	State Theatre Company of South Australia	Theatre Tours International Pty Ltd
Albury Entertainment Centre	Black Swan State Theatre Company	Darklab Pty Ltd t/a Dark Mofa	Impresario Productions Pty Ltd	Metro Arts	Playlab Theatre	Storey Board Entertainment Pty Ltd	Theatre Works Limited
Albury Regent Cinemas Partnership	Blake Entertainment Pty Ltd	Darwin Entertainment Centre	In The Dark Presents Pty Ltd	Metro Cinemas	Poetry In Action	Strange Duck Productions Pty Ltd	Thick as Thieves Pty Ltd
Aligned Leisure Pty Ltd t/a Bay Pavilions	Blue Mountains City Council	Darwin Symphony Orchestra Incorporated	In The Pipeline (Arts) Ltd t/a Hayes Theatre Co	Metropolis Touring Pty Ltd	Polyglot Theatre	STRUT dance	Thirroul Theatre Management Pty Ltd t/a Anita's Theatre
Andrew Kay and Associates Pty Ltd	Bluesfest Byron Bay Pty Ltd	David Atkins Enterprises Pty Ltd	Insite Arts	MG Live Pty Ltd	Port Fairy Spring Music Festival	SunPAC Brisbane Pty Ltd	Ticketek Pty Ltd
Anthem Co Pty. Ltd.	Board of the Museum and Art Gallery of the Northern Territory	David Roy Williams Entertainment	Interactive Theatre Intl	Michelle Guthrie Presents Pty Ltd	Powerhouse Youth Theatre Inc	SXSW Sydney Pty Ltd	Ticketmaster Australasia
Anyway Promotions Pty Ltd t/a Untitled Group	Bonnie Lythgoe Productions Pty Ltd	David Shallue & Assoc	Interstar Pty Ltd (Regal Theatre)	Midsumma Festival Inc	Prospero Arts Production Company Pty Ltd	Sydney Coliseum Theatre, West HQ	Tickets.com Pty Ltd
Art and Business (Dale Hollingsworth)	Bonniemike Pty Ltd t/a Colac Cinemas	David Venn Enterprises Pty Ltd	Intimate Spectacle Pty Ltd	Millmaine Entertainment Marketing	QLD Records Pty Ltd	Sydney Dance Company	TodayTix Australia Pty Ltd
Art Gallery of New South Wales	Brink Productions Limited	DB Concert Events Pty Ltd	Jones Theatrical Group Pty Ltd	Mistletone Enterprises	Qudos Bank Arena (ASM Global)	Sydney Festival (The)	Token Events Pty Ltd
Artback NT Incorporated	Brisbane Powerhouse Pty Ltd	Dead Puppet Society Limited	JRJ Audio Pty Ltd	Monkey Baa Theatre For Young People Ltd	Queen of Tickets	Sydney Improvised Music Assoc Inc (SIMA)	Top Shelf Productions Pty Ltd
Artrage Inc	Brown's Mart	Dendy Cinemas Pty Ltd	Kay & McLean Productions Pty Ltd	Moogahlin Performing Arts Inc	Queensland Ballet (The)	Sydney Opera House Trust	Top Shelf Pty Ltd t/a Potts Entertainment
Arts and Culture Trust	Brunswick Street Venue Pty Ltd t/a The Fortitude Music Hall	Destination NSW (Vivid)	Kicks Entertainment Events Pty Ltd	Moorilla Estate Pty Ltd - Mona Foma	Queensland Conservatorium (Griffith University)	Sydney Symphony Orchestra	TP Events Pty Ltd
Arts Centre Melbourne	Bunbury Regional Entertainment Centre	Down Under Promotions	Kids Promotions Pty Ltd	More Talent Pty Ltd	Queensland Music Festival	Sydney Theatre Company Ltd	Trafalgar Entertainment Asia-Pacific Pty Ltd
Arts on Tour - NSW	Camerala - Queensland's Chamber Orchestra Inc	Duet Entertainment and Sports Pty Ltd	La Boite Theatre Inc	Moshtix Pty Ltd	Queensland Performing Arts Centre (QPAC)	Synthesis Design & Display Pty Ltd	Trustee for Persian Cats and Carpets Trust
Arts Projects Australia	Canberra International Music Festival Ltd	Duke Entertainment Pty Ltd	La Mama Inc	Moving Story Entertainment Pty Ltd t/a Cameo Cinemas	Queensland Symphony Orchestra	Tasdance Ltd t/a Assembly 197	Two Festivals Pty Ltd t/a Tom Oliver Productions/ Wynnum Fringe
ASM Global (Cairns) Pty Ltd t/a Cairns Convention Centre	Canberra Symphony Orchestra	Dumaresq Street Twin Cinema	Lateral Event Management	Multicultural Arts Victoria Inc (MAV)	Queensland Theatre Company	Tasmanian Symphony Orchestra Pty Ltd	United Production Australia Inc
ASM Global (Conv) t/a Brisbane Convention & Exhibition Centre	Canberra Theatre Centre	Dynamic Management Pty Ltd	Lee Academy Youth Enterprises Ltd (Primal)	Musica Viva Australia	Quiet RIOT Creative Pty Ltd	TEG Dainty Pty Ltd	University of Melbourne
ASM Global (Perth Arena) t/a RAC Arena	Capitol Theatre Management Pty Limited / Foundation Theatres	Echelon Productions Pty Ltd	Legs on the Wall Inc.	Naswill Pty Ltd t/a Lilac City Cinemas	Randall Arts Management Pty Ltd	TEG Live Pty Ltd	Van Den Berg Design Team Pty Ltd
ASM Global Pty Ltd - Brisbane Entertainment Centre	CarriageWorks	Encore Theatrical Pty Ltd	Lennard Promotions Pty Ltd	National Institute of Circus Arts (NICA)	Real World Technology Solutions Pty Ltd t/a Red Globe Productions	TEG Van Egmond	Victorian Opera Company Ltd
Aspect Entertainment Pty Ltd	Cartell Music	Enda Markey Presents	Life Like Touring (Australia) Pty Ltd (TEG)	National Institute of Dramatic Art (NIDA)	Realscape Productions Pty Ltd	Ten Days on the Island Ltd	Vision Hound Pty Ltd
Auspicious Arts Projects Inc	CCT Productions	Ensemble Limited	Lilla Ito-Hongo t/a Ito Arts Management	Neil Gooding Productions Pty Ltd	Regional Arts Victoria	Terrapin Puppet Theatre Ltd	Vitalstatistix Inc
Australasian Dance Collective Limited	CDP Theatre Producers Pty Limited	Erth Visual & Physical Inc	Live Nation Australasia	Newtheatricals Pty Ltd	Restless Dance Theatre Inc	The Australian Festival of Chamber Music	Vivaticket Pty Ltd
Australian Art Orchestra Pty Ltd	Cedar Mill Group Pty Ltd	Exhibit Systems Pty Ltd	Live Nation Australia Venues Pty Ltd (Palais Theatre)	Niche Productions & Touring Pty Ltd	Reyale Pty Ltd (Sale Twin Cinema)	The Australian Haydn Ensemble Inc	WA Venues & Events Ltd (WASO)
Australian Ballet (The)	Central Australian Singing Inc	Experience Rova Pty Ltd	Louise Withers and Associates Pty Ltd	Nova Cinema Pty Ltd	Rokitz Entertainment Pty Ltd	The Contemporary Dance Company of WA Ltd t/a Co3	Warner Music Australia Pty Ltd
Australian Baroque Ltd	Central Coast Arts Limited t/a The Art House Wyong	ExpoNet Pty Ltd	LPD Productions Pty Ltd	Nova Cinemas (S.A) Pty Ltd & Palace Cinema Nominees Pty Ltd	Rosebud Cinema Pty Ltd	The Coterie Company Pty Ltd t/a Comedy Republic	WASO Holdings Ltd
Australian Brandenburg Orchestra	Century Entertainment Pty Ltd	Face to Face Touring Pty Ltd	Luckiest Productions	Omega Ensemble	Royal Agricultural Society of NSW	The Darwin Festival Ltd	West Australian Ballet Inc
Australian Chamber Orchestra	Chamber Made Inc.	Fane Productions Australia Pty Ltd	Lucky Ent Pty Ltd	On Site Labour Hire Sydney Pty Ltd	Ruchi Sanghi Enterprize Pty Ltd	The Ethics Centre Limited	West Australian Opera (The)
Australian Dance Theatre	Chinatown Cinema Corporation	Feld Entertainment (Australia) Pty Ltd	Lucy Guerin Association Incorporated	Opera Australia	Schnitzel Gee Enterprise Pty Ltd t/a Tangle Agency	The Frontier Touring Co Pty Ltd	Western Edge Youth Arts Inc
Australian National Memorial Theatre Limited t/a The National Theatre	Christine Dunstan Productions Pty Ltd	Festco Pty Ltd	Luna Palace Cinemas	Opera Queensland	Secret Sounds Pty Ltd	The Last Great Hunt Inc	Wicked Australia Pty Ltd
Australian Plays Transform	Chugg Entertainment	Festival Hall Venue Management Pty Ltd	Mackay Entertainment & Convention Centre	Outback Theatre for Young People	Shake & Stir Theatre Co Pty Ltd	The Prestige Presents Unit Trust	Wildlive Entertainment Pty Ltd
Australian Shakespeare Company	Chunky Move	Festival of Voices	Major Brisbane Festivals	Pace Entertainment Group	Shaun Parker & Company Limited	The Stagemaster Inc t/a The Street Theatre	Windmill Theatre
Australian Theatre for Young People	Circa Contemporary Circus Ltd	Fibra Entertainment Pty Ltd	Malthouse Theatre	PACT Centre for Emerging Artists Incorporated	Shoalhaven City Council	The Star	Yirra Yaakin Aboriginal Corporation
Australian World Orchestra Ltd	CircuitWest Inc	Finucane & Smith	Mamma Mia Joint Venture	Parramatta City Council	Shopfront Arts Co. Op. Ltd	The Star Gold Coast	
AV1 Pty Ltd	Circus Oz	Flying Fruit Fly Found t/a Flying Fruit Fly Circus	Marriner Group - Princess/Comedy/Regent Theatre		Showbiz Group Pty Ltd	The Sydney Writers Festival Ltd	
	Circus Royale Australia Unit Trust	Fuzzy Operations Pty Ltd	Marrugeku Inc		Showcall Crewing Pty Ltd	The Trustee for Bahoudian Family Trust t/a Casino Promotions Pty Ltd	
	City of Greater Bendigo (Bendigo Venues & Events)	GAYM Entertainment Pty Ltd			Showwork Pty Ltd	The Trustee for BT Corporate Family Trust t/a Ticketblaster	

# 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. 2012)  
 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 (Decd. 2024)  
 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 2022 (Decd. 2023)

## Representation on Committees and Boards

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

- ACCI Employment and Workplace Relations Committee
- ACCI Employment Education and Training Working Group
- ACCI Work Health and Safety Committee

- Australian Alliance for Wellness in Entertainment (AAWE)
- Child Employment Entertainment Industry Working Party (Victoria)
- Child Safe Sectors Leadership Group (National)
- Deakin University Arts and Cultural Management Advisory Board
- Music Festival Roundtable (New South Wales)
- Service and Creative Skills Australia, Arts Strategic Workforce Advisory Group

## Affiliations and Associations

- Ausdance (National)
- Australasian Performing Right Association and Australasian Mechanical Copyright Owners Society (APRA AMCOS)
- Creative Australia
- Australian Chamber of Commerce and Industry (ACCI)
- Australian Festival Association (AFA)
- Australian Music Industry Network (AMIN)
- Australian Recording Industry Association (ARIA)
- BlakDance
- International Society for the Performing Arts (ISPA)
- International Ticketing Association (INTIX)
- Live Music Office
- Music NSW
- Music SA
- Music Victoria
- NT Music
- PEARLE\*, the Performing Arts Employers Associations League Europe, Brussels
- Performing Arts Connections Australia (PAC Australia)
- Phonographic Performance Company of Australia (PPCA)
- 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

**Torben Brookman**  
 GWB Entertainment

**Anne Dunn**  
 Sydney Theatre Company

**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

**Anne Dunn**  
 Sydney Theatre Company

**Lucinda Floyd**  
 LPA Workplace Relations Advisor

**Judy Fuccilli**  
 Global Creatures

**Pella Gregory**  
 Opera Australia

**Kate Larkins**  
 West Australian Opera

**Shay Minster**  
 LPA Director, Workplace Relations

**Stephen Moore**  
 Melbourne Theatre Company

**Greg Moses**  
 Opera Australia

**Gill Perkins**  
 Bell Shakespeare

**Evelyn Richardson**  
 LPA Chief Executive

**Rodney Rigby**  
 Newtheatricals

**Sadie Spears**  
 The Walt Disney Company

**Andrew Threlfall**  
 CDP Theatre Producers

**Robbert Van der Zwaag**  
 Crossroadslive Australia

**Louise Withers**  
 Louise Withers and Associates

**Marline Zaibak**  
 Malthouse Theatre

## Digital Working Group

**Anne Dunn**  
 Sydney Theatre Company

**Judy Fuccilli**  
 Global Creatures

**Ben Kay**  
 Kay & Hughes Entertainment Lawyers

**Virginia Lovett**  
 University of Melbourne

**Shay Minster**  
 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**  
 The Australian Ballet

## OneMusic Licensing Working Group

**Phil Bathols**  
 Spiritworks

**Dion Brant**  
 Frontier Touring

**Michael Coppel AM**  
 Live Nation

**Jacqui Elmas**  
 Frontier Touring

**Nicholas Greco**  
 Untitled Group

**Matt High**  
 Merideth Music Festival

**Tim McGregor**  
 TEG

**Richard McNeill**  
 Hardware Group

**Evelyn Richardson**  
 LPA, Chief Executive

**Ian Scobie AM**  
 WOMADelaide

**Kim Tran**  
 Live Performance Australia

**Annette Tripodi**  
 WOMADelaide

**John Wall**  
 Fuzzy

**Mitchell Wilson**  
 on behalf of Laneway Festival

## Honours Committee

**Richard Evans AM (Chair)**  
 Australian Chamber Orchestra

**Andrew Kay AM**  
 Andrew Kay and Associates Pty Ltd

**Rhoda Roberts AO**

**Ann Tonks AM**  
 LPA Life Member

**Evelyn Richardson**  
 LPA, Chief Executive

**Kim Tran (Secretariat)**  
 Live Performance Australia

## Legal

**John Fairbairn and Korina Hui**  
 MinterEllison

**Jennifer Huby**  
 HWL Ebsworth Lawyers

**Luis Izzo and Julian Arndt**  
 Australian Business Lawyers & Advisors

**Ben Kay**  
 Kay & Hughes Entertainment Lawyers

**Cilla Robinson and Sharissa Thirukumar**  
 Clayon Utz

**Skye Rose OAM**  
 Moores

## Insurance

**Mark Christoffelsz**  
 MCA Insurance Brokers

## Auditor

**James Mooney**  
 BDO Australia Limited

## Information Technology

**Paul Flynn**  
 NetService

## Graphic Design & Website

**Matthew Smith and Alice Moir**  
 Paoli Smith

**Sean Leonard**  
 Altre Studio

## Research

**Ernst and Young (EY)**  
 Sports, Events and Venues Advisory – Economics Group



*Pillow Fight*  
 Spare Parts Puppet Theatre  
 Photo Credit: Rebecca M



## Member Resources

### Agreements and Awards

- Casual Crew Collective Agreement
- Performers' Collective Agreement 2017
- Amusement, Events and Recreation Award 2020
- Broadcasting, Recorded Entertainment and Cinemas Award 2020
- Clerks – Private Sector Award 2020
- Live Performance Award 2020
- LPA Award Commentary: Live Performance Award 2020

### Information Statements

- Fair Work Information Statement
- Fixed Term Contract 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

### Fact sheets

- COVID-19 Density and Border Restrictions: Summary Matrix
- LPA Fact sheet – Annual Leave in Australia
- LPA Fact sheet – APRA
- LPA Fact sheet – APRA AMCOS Festival Licence
- LPA Fact sheet – APRA Dramatic Context Licence
- LPA Fact sheet – Australian Privacy Principles
- LPA Fact sheet – Casual Employment
- LPA Fact sheet – Content Ratings and Warnings – Advice and Information for Members
- LPA Fact sheet – Delegates' Rights
- LPA Fact sheet – Guide to Child Safety in the Live Performance Industry
- LPA Fact sheet – Investment Support for Live Performance Industry
- LPA Fact sheet – Long Service Leave in Australia
- LPA Fact sheet – Mental Health Initiatives in the Performing Arts
- LPA Fact sheet – Payment Card Surcharge Standards
- LPA Fact sheet – Public Holidays
- LPA Fact sheet – Rostering on Public Holidays (ACCI and LPA)
- LPA Fact sheet – Redundancy
- LPA Fact sheet – Right of Entry
- LPA Fact sheet – Right to Disconnect
- LPA Fact sheet – Superannuation in the Entertainment Industry
- LPA Fact sheet – Ticketing Compliance Checklist
- LPA Fact sheet – Ticketing FAQs
- LPA Fact sheet – Ticket scaling laws in Australia
- LPA Fact sheet – Unpaid Work and Volunteers
- LPA Fact sheet – What is Child Abuse?
- LPA Fact sheet – 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
- Timeline – Closing Loopholes changes

### 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 – 2023)

### 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
- 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
- Performance Review Checklist and Template

### Wages & Allowances

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

- and Allowance Summary Tables July 2024
- Broadcasting, Recorded Entertainment and Cinemas Award 2020 – Wage and Allowance Summary Tables July 2024
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- Live Performance Award 2020 Wage and Allowance Summary Tables July 2024
- Performers' Collective Agreement – Wages and Allowances Tables 1 January 2024

### Media Releases

- LPA Executive Council supports the Voice – 27 July 2023
- LPA welcomes Creative Workplace Council appointments – 11 August 2023
- LPA welcomes Music Australia appointments – 23 August 2023
- Launch of Creative Australia heralds new opportunities – 24 August 2023
- Creative Communities brings welcome focus to NSW cultural and creative potential – 12 December 2023
- Post-lockdown peak in 2022 for Australia's live arts and entertainment industry – 14 December 2023
- LPA welcomes lifting of Sydney stadium caps – 17 January 2024
- Industry calls for 'game-changing' tax incentives to boost Australian theatre investment – 5 March 2024
- Evelyn Richardson steps down as LPA Chief Executive – 7 June 2024





Lucia  
Opera Queensland  
Photo Credit: Steph Do Rozari


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Beauty and the Beast the Musical - 2024  
Disney  
Photo Credit: Daniel Boud

