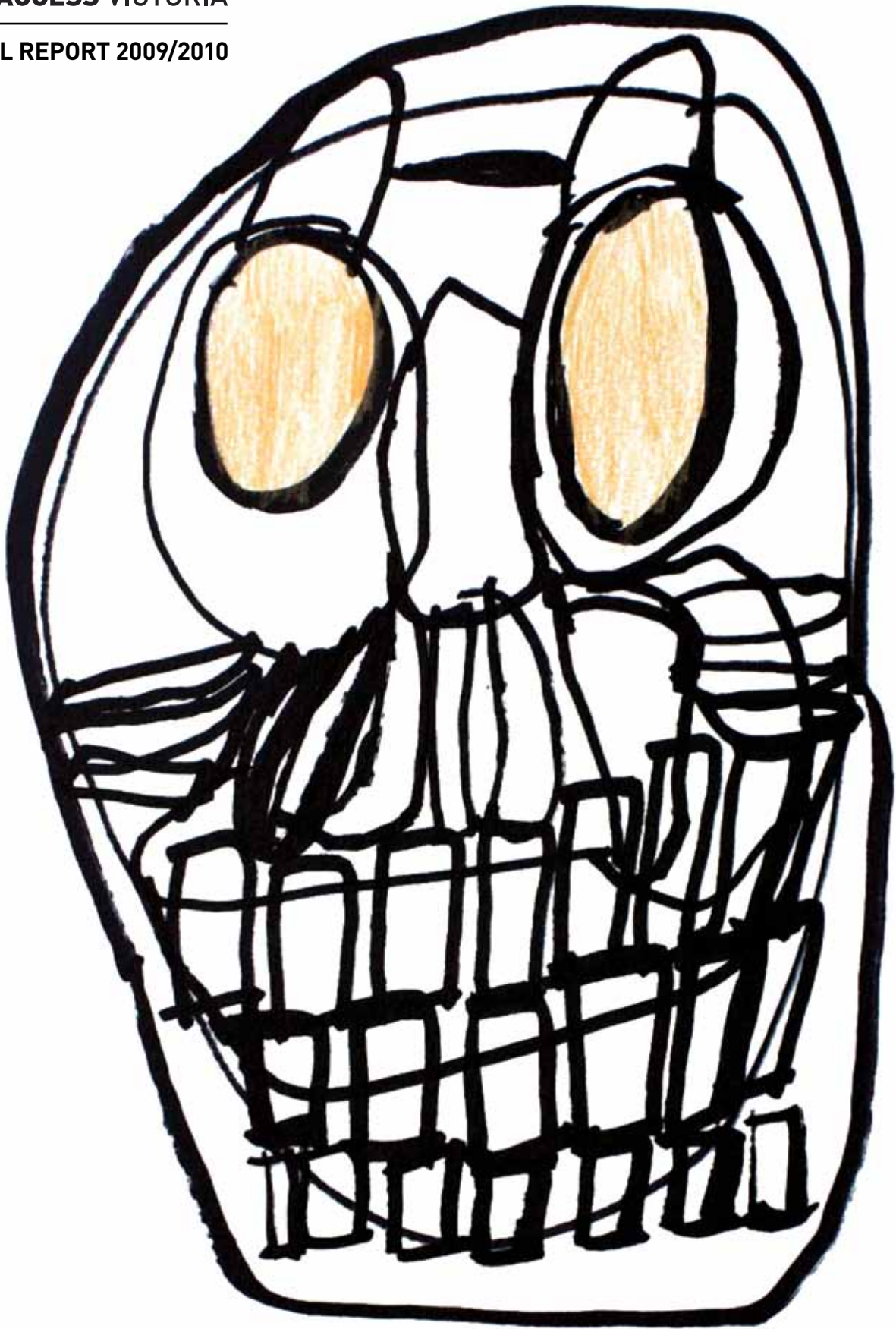




**ARTS ACCESS VICTORIA**

**ANNUAL REPORT 2009/2010**



**ART.  
FOR EVERY BODY.**

# CHAIR'S REPORT

This report is the culmination of a major project for Arts Access Victoria. Through a series of important consultations with our members, artists with a disability, arts workers and arts industry partners, Arts Access Victoria has reflected on its relevance to a contemporary arts and disability sector. These consultations, along with the excellent research report published by the Office for Disability in partnership with Arts Victoria and the Department of Human Services, *Picture This*, have pointed to a need for Arts Access Victoria to strengthen its outward vision and deliver more resources to increase the participation of people with a disability in Victoria's arts and cultural life.

To that end, Arts Access Victoria has this year launched a new website which is set to become an important portal for all things arts and disability. We have tackled the vital issue of legal rights for artists with a disability with the publication of *Raw Law*, a fully accessible resource for artists with a disability and the organisations that support them. We have championed cinema access via the Action on Cinema Access Campaign, a grass roots

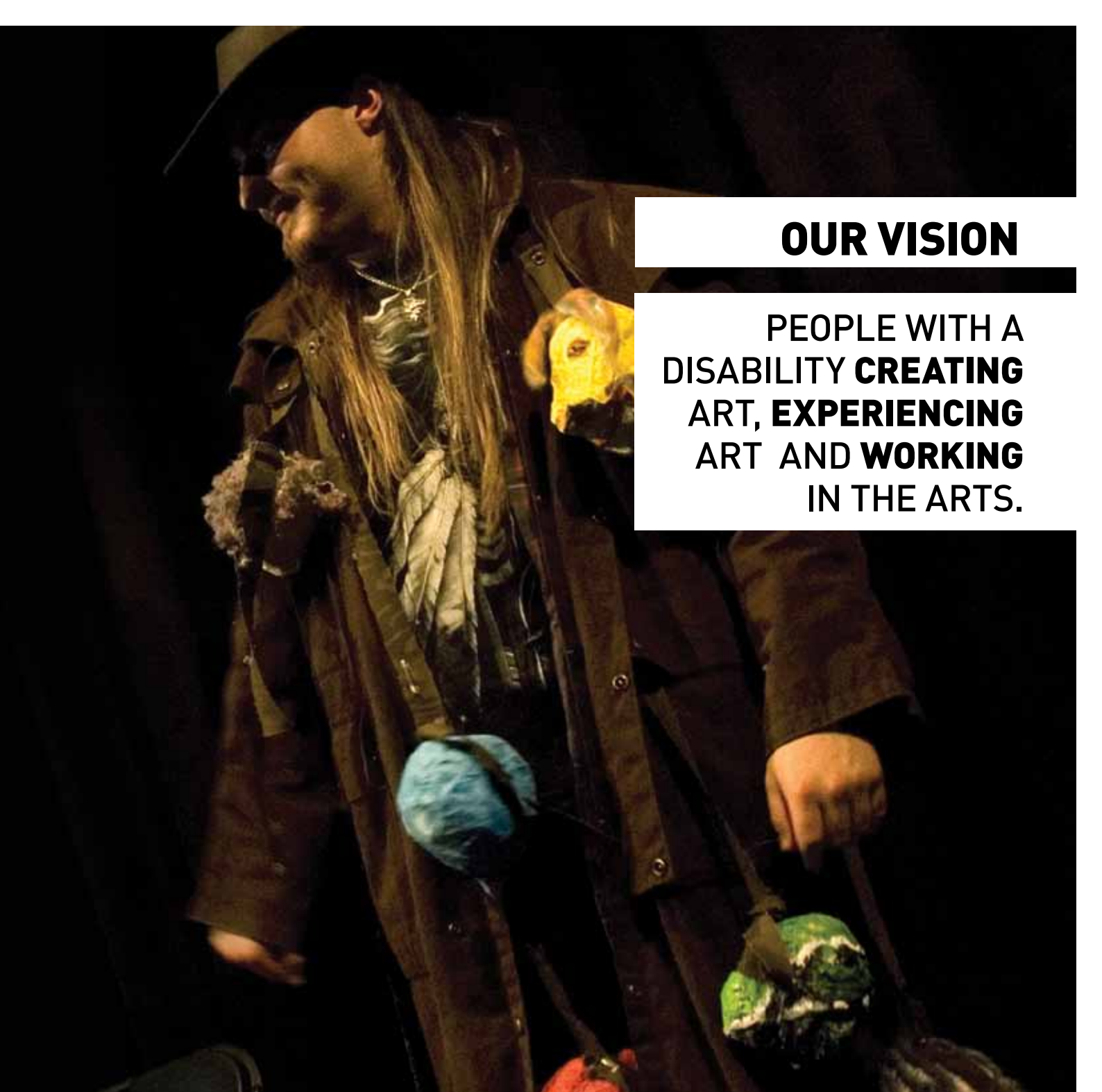
community campaign that has led to an investment of \$2.5 million in accessible cinema, with 242 cinema screens to include captions and audio-description for deaf, hard of hearing, blind and vision impaired patrons by 2014. We have delivered a record number of training opportunities to organisations wishing to strengthen their inclusive arts practice and improve their disability action planning.

All of this work would not be possible without the support of our wonderful team of staff brilliantly led by our Executive Director Veronica Pardo as well as all of our many volunteers. I would like to recognise the tremendous volume of work they deliver, a result of their passion for the arts and the contribution of artists with a disability. I would like to thank my colleagues on the Board, in particular, Stephen Gianni, who stepped down as Chair of the Board in December after three years of dedicated service. I hope you enjoy this reflection on our accomplishments this year and I invite you to join us on our next journey, as we realise a long held ambition of Arts Access Victoria, an Inclusive Arts Hub!

# EXECUTIVE DIRECTOR'S REPORT

What an amazing and action packed year we have had at Arts Access Victoria. As you will see in the pages of this report, we have focused on delivering more opportunities than ever for people with a disability to participate in the arts, both as artists and audiences. We have emphasised pathways for artists with a disability, facilitating new opportunities for training, performance and exhibition. Highlights of the year included the sell-out performances of *Get Out!*'s *Diane Doesn't Sleep* and the launch of the fabulous mentoring program, *What's the big idea?* A huge thank you goes to all of the talented artists and staff in our projects whose creative vision and ambition for change is the bedrock of our organisation.

Our partnerships with the arts industry have opened the doors to more arts and cultural events, with around 20,000 discounted tickets made available to members. This outcome has been supported through extensive training and consultation aimed at improving the capacity of the arts industry to respond to the needs and aspirations of people with a disability. We have been gratified by the response of our arts industry partners and are looking forward to growing this work in the coming year. During this time, we undertook a project with Social Ventures Australia that will result in substantial improvements to our industry and audience development work and deliver increased benefits to members.



## OUR VISION

**PEOPLE WITH A  
DISABILITY CREATING  
ART, EXPERIENCING  
ART AND WORKING  
IN THE ARTS.**

A reflection of our commitment to driving social change has been our support of the Action on Cinema Access Campaign. Working closely with community members, Arts Access Victoria facilitated a grass roots national campaign which culminated in a national day of protest on February 13. The protest and associated activities sparked a new conversation about the rights of people with a disability to enjoy the benefits of cultural life alongside all Australians. The subsequent investment by the cinema industry has resulted in a new international benchmark for accessible cinema to be rolled out across Australia by 2014. With this landmark event, we have turned the page on access

to the arts and look forward to working towards a fully inclusive arts and cultural community.

Of course, none of this is possible without the immense support we receive from people with a disability, our artists and support workers, co-ordinators, funders and partners. Our sincere thanks and appreciation to you all for your ongoing commitment to arts and disability. In particular, we want to acknowledge the tremendous contributions of Simon Gould and Carly Myers for many years of dedicated service.

# ARTS PROGRAM

The Arts Program has had a dynamic year of consultation, development and fabulous art!

Over the last 12 months, we have piloted new initiatives such as [What's the Big Idea?](#), a professional development project that invites emerging artists to turn their artistic project aspirations into reality. Working with a mentor, artists developed a pitch and presented their work to an experienced panel for feedback, support and importantly, an opportunity for the project to be funded.

We have actively pursued leadership opportunities for artists with a disability. For members of Way Out West, their interest in sharing their process of art making has resulted in an opportunity to deliver inclusive arts workshops to other small arts groups and organisations, creating pathways for them as leaders and mentors to other artists with a disability. We have supported a number of individual artists to take leading roles in the field including Andrew Follows, a vision impaired photographer who is now delivering digital photography workshops to young vision impaired people from regional areas.

In [Fridays is Normally Art](#) seven artists from Art Day South exhibited stunning work at the City Library Gallery following a series of visual art workshops held in partnership with the Centre for Adult Education. Another community development project, the Glen Eira Project, was undertaken in partnership with the City of Glen Eira MetroAccess and Council, and brought together local artists with and without a disability to create work for the [paper\\_object\\_scene](#) Exhibition held at the Glen Eira Gallery.

Get Out! established a partnership with the Frankston Arts Centre and their new work, [Diane Doesn't Sleep](#) was performed to sell out audiences.

We have seen some wonderful examples of 'profile-raising' for artists and their work: Art Day South artists work were selected by the Australia Council for the Arts KP:11 national touring exhibition; and Jeffrey Phillips exhibited work at the Gertrude St Projection Festival. Each of these examples has challenged preconceptions and profiled the innovative art of artists with a disability in contemporary arenas.

In the area of mental health, the strong and dynamic partnership with Eastern Region Mental Health Association has brought about award-winning projects and outcomes for artists with mental health issues with workshops in a wide range of artforms being delivered. The documentation of a recent project [The Wall](#) has been seen by millions of viewers in Australia and internationally through screenings on ABC TV.

Deaf Arts Network has continued to grow and is being recognised across the state as a pivotal resource for the Deaf community and arts sector. Deaf Can Dance delivered dance workshops to deaf children in regional centres around Victoria.

Finally, the much-anticipated Raw Law initiative was launched in July 2010. Produced with the support of the Arts Law Centre, Raw Law is a resource kit for artists with a disability that explains how they can protect their rights as artists. Raw Law was officially launched at Middletons law firm by barrister and human rights advocate Julian Burnside AO QC who described the Raw Law resource as "a masterpiece" and an essential legal guide for all artists. The Raw Law resource kit can be ordered from Arts Access Victoria, and is also available online at [artsaccess.com.au/rawlaw](http://artsaccess.com.au/rawlaw)

During 2009, the Other Film Festival travelled to outer metropolitan and regional Victorian centres including Hume, Warrnambool and Wyndham to screen selections from the festival program. By engaging in outreach programs, the Festival continues to exemplify a best practice model to an increasing number of communities whose members experience even greater issues of inaccessibility due to geographic isolation.

We have worked with numerous individual artists and community arts organizations to develop initiatives, support funding applications, create project teams, provide feedback and advice. In pushing the boundaries and creating new platforms, the range and diversity of innovative contemporary art practice and possibilities is endless.

We acknowledge and thank all the artists who have come in contact with the Arts Program over the year. Here's to more art!



## OUR FIVE KEY OBJECTIVES ARE TO:


**1.** Resource and support artists with a disability to become leaders in the arts.

**2.** Build the capacity of the arts, disability and community sectors.

**3.** Raise the profile of the artists and their work.

**4.** Challenge preconceptions and create opportunity for debate.

**5.** Broker relationships and create links across sectors.

A young girl with dark hair and freckles is looking off to the side. She is wearing a dark blue hoodie. In front of her is a large red sign with white text. The text on the sign is: "I AM DEAF, BUT YOUR NOT LISTENING. I NEED SUBTITLES, BUT YOU DON'T CARE." The sign is slightly tilted.

**I AM DEAF, BUT  
YOUR NOT LISTENING.  
I NEED SUBTITLES, BUT  
YOU DON'T CARE.**

# ACCESS PROGRAM

The Access Program spent a busy twelve months working on several areas of development supported by an encouraging environment of arts industry and government policy focus on participation of people with a disability in the arts.

Significantly, the Federal Government released the National Arts and Disability Strategy (NADS), with a series of recommended priority areas. The Strategy offers strong argument from government for increasing resources for new and existing programs to deliver objectives outlined in the document.

Similarly the release of the Victorian Government's *Picture This* report provides detailed research that has long been sought to effect leverage with funders and planners to adequately resource inclusive practice and increase participation of people with a disability in the cultural life of Victoria.

Both these government policy developments help to create a positive background for capacity building in the arts and disability sector at a national and state level. Arts Access Victoria has been involved in responding to the NADS and *Picture This* reports via extensive consultancy with our constituents. This has meant that we can represent the true aspirations of people with a disability as artists and arts audiences. Consequently we have brought forward a strong community position that can be directed to government.

The Access Program has been centrally involved in this work as well as maintaining the usual focus on audience and industry development. Through the year, the Program has delivered support to the arts industry with its main focus areas on disability action planning, inclusive arts practice training and consultancy, advice and referral to a broad spectrum of arts agencies and venues.

During 2009 and 2010 the most important work for the Access Program has been the review of the EASE ticketing program. With support from Arts Victoria, Arts Access Victoria engaged the services of Social Ventures Australia to assist with a detailed analysis of EASE Program operations and activities. The project was completed in May and the outcomes of the review recommended that there be a refocussing of the existing EASE model. The revised model for an entertainment access service has been carefully

planned with an emphasis on capacity building both for artists/audiences with a disability and the arts industry. With increased industry capacity, people with a disability should be able to independently enjoy direct access to the arts in Victoria. However, we recognise that there are many people with disabilities who may require assistance to gain confidence in attending arts venues. To this end, the Access Program will provide increased and streamlined information services, including direct targeting of different disability groups in community settings.

## ACCESS PROGRAM HIGHLIGHTS FOR 2009-2010 INCLUDE:

- Facilitation of the Action on Cinema Access Campaign, a grassroots community campaign which created a new international benchmark in access to cinema. With the introduction of captioning and audio-description, deaf, hard of hearing, blind and vision impaired patrons will by 2014 be able to enjoy Australia's favourite form of entertainment in 242 cinema screens around the country. The roll out of the program commences in December 2010.
- The Arts Centre Captioning Trials won the Arts Victoria Leadership Award for Access. AAV and Vision Australia partnered on an Audio Description Pilot with The Australian Ballet to provide improved audio description at the ballet for audiences with vision impairment, or who are blind.
- The Access Program delivered inclusive practice training to over 250 staff at the State Library of Victoria. We also delivered training to 30 Arts Victoria staff in June and a special information session for AV managers.
- Arts Access Victoria and Arts Access Australia partnered to support British disabled artist Ju Gosling who visited Victoria to deliver a keynote address at the Australian Network on Arts and Technology's, Super Human Symposium. Arts Access Victoria and the City of Yarra also presented a forum with Ju Gosling entitled *Arts and Disability Advocacy in the UK – A Future Presence*.

# FACTS AND FIGURES 2009-2010

## OPERATIONS

|                 |                      |
|-----------------|----------------------|
| Annual Turnover | 1,613,496            |
| Core Staff      | 18 (Equiv to 10 F/T) |
| Project Staff   | 63                   |

## ARTS PROGRAM

|                                        |       |
|----------------------------------------|-------|
| Number of Projects                     | 42    |
| Number of Participants                 | 508   |
| Number of workshops                    | 297   |
| Number of workshop hours               | 952   |
| Number of Attendances                  | 4,158 |
| Training Workshops and Forums          | 24    |
| Exhibitions, Events and Major Projects | 39    |

## THE OTHER FILM FESTIVAL

|                     |     |
|---------------------|-----|
| Number of entries   | 172 |
| Regional screenings | 4   |
| Audience attending  | 600 |

## INDUSTRY AND AUDIENCE DEVELOPMENT

|                                                |    |
|------------------------------------------------|----|
| Access Program, Consultancy, Advice & Referral | 36 |
| Disability Awareness Training                  | 4  |
| Inclusive Arts Training                        | 10 |
| Industry Development Projects                  | 7  |

## EASE TICKET SERVICE

|                                         |        |
|-----------------------------------------|--------|
| Number of Financial members             | 400    |
| Number of Events available              | 176    |
| Reduced Price Tickets & Cinema vouchers | 19,399 |
| Free Tickets                            | 1,342  |
| Sign-Interpreted Performances           | 27     |
| Tactile Tours                           | 12     |
| Captioned Performances                  | 10     |
| Audio-Described Performances            | 30     |
| EASE newsletters                        | 12     |
| EASE Updates                            | 4      |

## COMMUNICATIONS

|                                                                            |        |
|----------------------------------------------------------------------------|--------|
| Information and Referrals                                                  | 10,000 |
| Visits to <a href="http://www.artsaccess.com.au">www.artsaccess.com.au</a> | 96,278 |
| Enews                                                                      | 24     |

# STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2010

|                                                                              | NOTE | 30 <sup>TH</sup> JUNE<br>2010<br>\$ | 30 <sup>TH</sup> JUNE<br>2009<br>\$ |
|------------------------------------------------------------------------------|------|-------------------------------------|-------------------------------------|
| <b>REVENUE</b>                                                               |      |                                     |                                     |
| Department of Human Services - Core Funding                                  | 3    | 207,571                             | 198,000                             |
| Department of Human Services - Project Funding                               |      | 373,667                             | 373,257                             |
| Arts Victoria - Core Funding                                                 |      | 142,148                             | 124,289                             |
| Australia Council - Core Funding                                             |      | 102,983                             | 100,626                             |
| Other Funding                                                                |      | 373,240                             | 390,682                             |
| Earned Income                                                                |      | 215,655                             | 152,554                             |
| Other revenue                                                                |      | 171,453                             |                                     |
| Interest                                                                     |      | 26,779                              | 6,068                               |
| <b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>                                |      | <b>1,613,496</b>                    | <b>1,345,476</b>                    |
| Costs of goods sold                                                          |      | 193,447                             | 105,836                             |
| Project Costs                                                                |      | 666,834                             | 699,894                             |
| Employee expenses                                                            |      | 436,836                             | 340,870                             |
| Occupancy expenses                                                           |      | 69,090                              | 56,124                              |
| Depreciation expenses                                                        |      | 18,687                              | 31,913                              |
| Other expenses                                                               |      | 223,472                             | 99,719                              |
| <b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>                               |      | <b>1,608,367</b>                    | <b>1,334,356</b>                    |
| Surplus/(deficit) from ordinary activities before related income tax expense | 4    | 5,130                               | 11,120                              |
| Income tax expense relating to ordinary activities                           |      | 0                                   | 0                                   |
| Surplus/(deficit) from ordinary activities after related income tax expense  |      | 5,130                               | 11,120                              |
| <b>NET SURPLUS/(DEFICIT)</b>                                                 |      | <b>5,130</b>                        | <b>11,120</b>                       |
| <b>16. RETAINED SURPLUS</b>                                                  |      |                                     |                                     |
| Retained surplus/(deficit) at the beginning of year                          |      | 147,185                             | 136,065                             |
| Net surplus/(deficit) attributable to members                                |      | 5,130                               | 11,120                              |
| Retained surplus/(deficit) at end of year                                    |      | 152,315                             | 147,185                             |

# ARTS ACCESS SOCIETY INCORPORATED

## FINANCIAL REPORT

### 30 JUNE 2010

#### STATEMENT BY BOARD OF MANAGEMENT FOR THE YEAR ENDED 30 JUNE 2010

1. In the opinion of the Board of Management of Arts Access Society Incorporated:

- a) the financial statements present fairly the financial position of Arts Access Society Incorporated as at 30 June 2010 and its performance, as represented by the results of its operations, for the year ended on that date; and
- b) there are reasonable grounds to believe that Arts Access Society Incorporated will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Board and signed before and on behalf of the Board by:

Chair

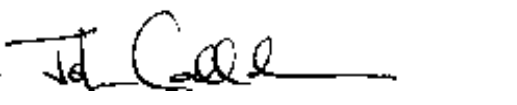


Lesley Hall

Dated

28/09/2010

Treasurer



John Callahan

Dated

22/09/2010

# STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2010

|                                                                              | NOTE | 30 <sup>TH</sup> JUNE<br>2010<br>\$ | 30 <sup>TH</sup> JUNE<br>2009<br>\$ |
|------------------------------------------------------------------------------|------|-------------------------------------|-------------------------------------|
| <b>REVENUE</b>                                                               |      |                                     |                                     |
| Department of Human Services - Core Funding                                  | 3    | 207,571                             | 198,000                             |
| Department of Human Services - Project Funding                               |      | 373,667                             | 373,257                             |
| Arts Victoria - Core Funding                                                 |      | 142,148                             | 124,289                             |
| Australia Council - Core Funding                                             |      | 102,983                             | 100,626                             |
| Other Funding                                                                |      | 373,240                             | 390,682                             |
| Earned Income                                                                |      | 215,655                             | 152,554                             |
| Other revenue                                                                |      | 171,453                             |                                     |
| Interest                                                                     |      | 26,779                              | 6,068                               |
| <b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>                                |      | 1,613,496                           | 1,345,476                           |
| Costs of goods sold                                                          |      | 193,447                             | 105,836                             |
| Project Costs                                                                |      | 666,834                             | 699,894                             |
| Employee expenses                                                            |      | 436,836                             | 340,870                             |
| Occupancy expenses                                                           |      | 69,090                              | 56,124                              |
| Depreciation expenses                                                        |      | 18,687                              | 31,913                              |
| Other expenses                                                               |      | 223,472                             | 99,719                              |
| <b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>                               |      | 1,608,367                           | 1,334,356                           |
| Surplus/(deficit) from ordinary activities before related income tax expense | 4    | 5,130                               | 11,120                              |
| Income tax expense relating to ordinary activities                           |      | 0                                   | 0                                   |
| Surplus/(deficit) from ordinary activities after related income tax expense  |      | 5,130                               | 11,120                              |
| <b>NET SURPLUS/(DEFICIT)</b>                                                 |      | 5,130                               | 11,120                              |

# STATEMENT OF FINANCIAL POSITION

## AS AT 30 JUNE 2010

|                                      | NOTE     | 30 <sup>TH</sup> JUNE<br>2010<br>\$ | 30 <sup>TH</sup> JUNE<br>2009<br>\$ |
|--------------------------------------|----------|-------------------------------------|-------------------------------------|
| <b>CURRENT ASSETS</b>                |          |                                     |                                     |
| Cash assets                          | 5        | 558,354                             | 641,014                             |
| Receivables                          | 6        | 27,194                              | 34,626                              |
| Inventory                            | 7        | 11,716                              | 23,876                              |
| Prepayments                          | 8        | 8,868                               | 0                                   |
| <b>TOTAL CURRENT ASSETS</b>          |          | <b>606,132</b>                      | <b>699,516</b>                      |
| <b>NON-CURRENT ASSETS</b>            |          |                                     |                                     |
| Property, plant and equipment        | 9        | 88,276                              | 57,705                              |
| <b>TOTAL NON-CURRENT ASSETS</b>      |          | <b>88,276</b>                       | <b>57,705</b>                       |
| <b>TOTAL ASSETS</b>                  |          | <b>694,407</b>                      | <b>757,221</b>                      |
| <b>CURRENT LIABILITIES</b>           |          |                                     |                                     |
| Payables                             | 10,14,15 | 53,440                              | 82,275                              |
| Employee entitlements                | 11       | 38,920                              | 59,298                              |
| Provisions                           | 12       | 38,654                              | 57,953                              |
| Income in advance                    | 13       | 403,323                             | 408,267                             |
| <b>TOTAL CURRENT LIABILITIES</b>     |          | <b>534,338</b>                      | <b>607,793</b>                      |
| <b>NON-CURRENT LIABILITIES</b>       |          |                                     |                                     |
| Provisions                           | 12       | 7,755                               | 2,243                               |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |          | <b>7,755</b>                        | <b>2,243</b>                        |
| <b>TOTAL LIABILITIES</b>             |          | <b>542,092</b>                      | <b>610,036</b>                      |
| <b>NET ASSETS</b>                    |          | <b>152,315</b>                      | <b>147,185</b>                      |
| <b>MEMBERS FUNDS</b>                 |          |                                     |                                     |
| Accumulated surplus brought forward  | 16       | 147,185                             | 136,065                             |
| Surplus/(deficit) this year          |          | 5,130                               | 11,120                              |
| <b>TOTAL MEMBERS FUNDS</b>           |          | <b>152,315</b>                      | <b>147,185</b>                      |

# STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2010

|                                                            | NOTE           | 30 <sup>TH</sup> JUNE<br>2010<br>\$ | 30 <sup>TH</sup> JUNE<br>2009<br>\$ |
|------------------------------------------------------------|----------------|-------------------------------------|-------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |                |                                     |                                     |
| Cash receipts in the course of operations                  |                | 2,664,885                           | 1,440,028                           |
| Cash payments in the course of operations                  |                | -2,725,281                          | -1,299,208                          |
| Interest received                                          |                | 2,430                               | 5,738                               |
| <b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>           | <b>17 (II)</b> | <b>-57,966</b>                      | <b>146,558</b>                      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                |                |                                     |                                     |
| Cash flows from investing activities                       |                | 24,349                              |                                     |
| Payments for property, plant and equipment                 |                | -49,044                             | -5,422                              |
| <b>NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES</b> |                | <b>-24,694</b>                      | <b>-5,422</b>                       |
| Net increase/(decrease) in cash held                       |                | -82,660                             | 141,136                             |
| Cash at the beginning of the financial year                |                | 641,014                             | 499,878                             |
| <b>CASH AT THE END OF THE FINANCIAL YEAR</b>               | <b>17 (II)</b> | <b>558,354</b>                      | <b>641,014</b>                      |

# NOTES TO THE FINANCIAL STATEMENTS

## 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The significant policies, which have been adopted in the preparation of this financial report are:

### A) BASIS OF PREPARATION

The financial report is a special purpose financial report, which has been prepared specifically to satisfy the financial reporting requirements of the members of Arts Access Society Incorporated (the Society).

The Board has determined that the Society is not a reporting entity as defined in Statement of Accounting Concepts 1: Definition of the Reporting Entity. The financial report has been prepared in accordance with all applicable accounting standards and other mandatory professional reporting requirements, as deemed necessary by the Board, with the exception of the following:

- AAS 22            Related Party Disclosures; and
- AAS 33            Presentation and Disclosure of Financial Instruments.

The financial report has been prepared on the basis of historical costs and except where stated, does not take into account changing money values or current valuations of non-current assets.

These accounting policies have been consistently applied and, except where there is a change in accounting policy, are consistent with those of the previous year.

### B) RECLASSIFICATION OF FINANCIAL INFORMATION

Some line items and sub-totals reported in the previous financial year have been reclassified and repositioned in the financial statements.

### C) REVENUE RECOGNITION

Revenues are recognised at fair value of the consideration received net of the amount of goods and services tax (GST). Exchanges of goods or services of the same nature and value without any cash consideration are not recognised as revenues.

#### *Sale of goods*

Revenue from the sale of goods is recognised (net of returns, discounts and allowances) when control of the goods passes to the customers.

#### *Contributions*

Revenue from contributions is recognised in proportion to the stage of the completion of the project when the project can be reliably measured.

#### *Interest revenue*

Interest revenue is recognised as it accrues.

### D) TAXATION

The Society holds an exemption and is therefore is not liable to pay income tax on any surplus that accrues.

### E) PROVISION FOR DOUBTFUL DEBTS

The collectability of debts is assessed at balance date and specific provision is made for any doubtful accounts.

### F) PROPERTY, PLANT AND EQUIPMENT

Items of property, plant and equipment are initially recorded at cost and depreciated over their estimated useful lives using the diminishing value method.

The carrying amount of fixed assets is reviewed annually by the Board to ensure it is not in excess of the recoverable amount of the assets.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful life of the improvement.

### G) INCOME IN ADVANCE – MONEYS HELD FOR SPECIFIC PURPOSES

Unexpended grant or trust income in respect of specific projects and activities is treated as deferred income (a liability) at balance date.

### H) EMPLOYEE ENTITLEMENTS

#### *Wages, salaries, annual leave and sick leave*

The provisions for employee entitlements to wages, salaries, annual leave and sick leave represents the amounts which the Society has a present obligation to pay resulting from employees' services provided up to balance date. The provisions have been calculated at nominal amounts based on current wage and salary rates and includes related on-costs.

### **Long Service Leave**

The provision for employee entitlements to long service leave represents the present value of the estimated future cash outflows to be made resulting from employees' services provided up to balance date.

### **I) GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities, which are recoverable from, or payable to, the ATO are classified as operating cash flows.

## **2. SEGMENT INFORMATION**

The Society operates in the arts sector whereby it facilitates opportunities for people with disabilities to participate in the cultural and artistic life of the community within Australia.

|                                                | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|------------------------------------------------|-----------------------|-----------------------|
|                                                | <b>\$</b>             | <b>\$</b>             |
| <b>3. REVENUE FROM CONTRIBUTIONS</b>           |                       |                       |
| Department of Human Services - Core Funding    | 207,571               | 198,000               |
| Department of Human Services - Project Funding | 373,667               | 373,257               |
| Arts Victoria - Core Funding                   | 142,148               | 124,289               |
| Australia Council - Core Funding               | 102,983               | 100,626               |
| Other Funding                                  | 373,240               | 390,682               |
| Earned Income                                  | 215,655               | 152,554               |
| Other revenue                                  | 171,453               |                       |
| Interest                                       | 26,779                | 6,068                 |
| Capital Profit on Sale of Asset                |                       | 0                     |
| <b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>  | <b>1,613,496</b>      | <b>1,345,476</b>      |

|                                                                                                                                         | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
|                                                                                                                                         | \$                    | \$                    |
| <b>4. SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES BEFORE INCOME TAX EXPENSE</b>                                                          |                       |                       |
| Surplus/(deficit) from ordinary activities before income tax expense has been arrived at after charging/crediting) the following items: | 5,130                 |                       |
| Costs of goods sold                                                                                                                     | 193,447               | 105,636               |
| Net movement in provision for employee entitlements                                                                                     | -24,459               | 0                     |
| Depreciation                                                                                                                            |                       |                       |
| a. Plant and equipment                                                                                                                  | 14,488                | 21,758                |
| b. Motor Vehicles                                                                                                                       | 4,711                 | 5,888                 |
| c. Leasehold Improvements                                                                                                               | 2,489                 | 4,257                 |
|                                                                                                                                         | <b>192,806</b>        | <b>31,903</b>         |
| Operating Lease Payments                                                                                                                | 0                     | 0                     |
|                                                                                                                                         | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|                                                                                                                                         | \$                    | \$                    |
| <b>5. CASH</b>                                                                                                                          |                       |                       |
| Cash on hand                                                                                                                            | 600                   | 450                   |
| CBA Operating Account                                                                                                                   | 395,474               | 480,856               |
| ANZ V2                                                                                                                                  | 4,190                 | 4,190                 |
| CBA Deposit Holdings                                                                                                                    | 18,786                | 18,049                |
| CBA Deposit Account                                                                                                                     | 139,304               | 137,469               |
|                                                                                                                                         | <b>558,354</b>        | <b>641,014</b>        |
|                                                                                                                                         | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|                                                                                                                                         | \$                    | \$                    |
| <b>6. RECEIVABLES</b>                                                                                                                   |                       |                       |
| Trade debtors                                                                                                                           | 2,845                 | 35,909                |
| Less: provision for doubtful debts                                                                                                      | 0                     | -1,627                |
| Interest receivable                                                                                                                     | 24,349                | 344                   |
|                                                                                                                                         | <b>27,194</b>         | <b>34,626</b>         |

|                                            |                       |                       |
|--------------------------------------------|-----------------------|-----------------------|
|                                            | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|                                            | <b>\$</b>             | <b>\$</b>             |
| <b>7. INVENTORY</b>                        |                       |                       |
| Tickets                                    | 11,716                | 23,876                |
|                                            |                       |                       |
|                                            | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|                                            | <b>\$</b>             | <b>\$</b>             |
| <b>8. PREPAYMENTS</b>                      |                       |                       |
| Other                                      | 8,868                 | 0                     |
|                                            | 8,868                 | 0                     |
|                                            |                       |                       |
|                                            | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|                                            | <b>\$</b>             | <b>\$</b>             |
| <b>9. PROPERTY, PLANT AND EQUIPMENT</b>    |                       |                       |
| Leasehold improvements at cost             | 291,591               | 195,297               |
| Less: Provision for depreciation           | -283,370              | -184,791              |
|                                            | <b>8,221</b>          | <b>10,506</b>         |
|                                            |                       |                       |
| Furniture, fittings and equipment at cost  | 301,352               | 45,620                |
| Less: Provision for depreciation           | -240,140              | -21,974               |
|                                            | <b>61,212</b>         | <b>23,646</b>         |
|                                            |                       |                       |
| Motor vehicle at cost                      | 33,329                | 33,329                |
| Less: Provision for depreciation           | -14,486               | -9,776                |
|                                            | <b>18,843</b>         | <b>23,553</b>         |
|                                            |                       |                       |
| <b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b> | <b>88,276</b>         | <b>57,705</b>         |
|                                            |                       |                       |
|                                            | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|                                            | <b>\$</b>             | <b>\$</b>             |
| <b>10. PAYABLES</b>                        |                       |                       |
| Accruals                                   | 44,851                | 66,247                |

|                                     | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|-------------------------------------|-----------------------|-----------------------|
|                                     | <b>\$</b>             | <b>\$</b>             |
| <b>11. EMPLOYEE ENTITLEMENTS</b>    |                       |                       |
| Accrued wages                       | 13,060                | 9,992                 |
| Payroll deduction payable           |                       | 0                     |
| PAYE tax payable                    | 6,135                 | 4,860                 |
| Accrued superannuation              | 15,369                | 18,058                |
| Accrued Staff Benefits              | 4,356                 | 26,388                |
|                                     | <b>38,920</b>         | <b>59,298</b>         |
| Number of employees                 |                       |                       |
| The number of employees at year end | 84                    | 34                    |
| 83 Part Time                        |                       |                       |
| 1 Full Time                         |                       |                       |
|                                     |                       |                       |
|                                     | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|                                     | <b>\$</b>             | <b>\$</b>             |
| <b>12. PROVISIONS</b>               |                       |                       |
| Current                             |                       |                       |
| Staff Leave                         | 38,654                | 25,574                |
| Project Development                 | 0                     | 32,379                |
|                                     | <b>38,654</b>         | <b>57,953</b>         |
| Non current                         |                       |                       |
| Staff Leave                         | 7,755                 | 2,243                 |
|                                     |                       |                       |
|                                     | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|                                     | <b>\$</b>             | <b>\$</b>             |
| <b>13. INCOME IN ADVANCE</b>        |                       |                       |
| Income in Advance                   | 403,323               | 408,267               |
|                                     |                       |                       |
|                                     | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|                                     | <b>\$</b>             | <b>\$</b>             |
| <b>14. OTHER</b>                    |                       |                       |
| GST Payable                         | 8,589                 | 13,001                |
| Other                               |                       | 0                     |
|                                     | <b>8,589</b>          | <b>13,001</b>         |

|                                                     | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|-----------------------------------------------------|-----------------------|-----------------------|
|                                                     | <b>\$</b>             | <b>\$</b>             |
| <b>15. AUDITORS REMUNERATION</b>                    |                       |                       |
| Audit services:                                     |                       |                       |
| Auditors of the Society - Sheppets Taxation Service |                       | 3,027                 |
| Other services:                                     |                       | 0                     |
|                                                     | <b>0</b>              | <b>3,027</b>          |
|                                                     |                       |                       |
|                                                     | <b>30TH JUNE 2010</b> | <b>30TH JUNE 2009</b> |
|                                                     | <b>\$</b>             | <b>\$</b>             |
| <b>16. RETAINED SURPLUS</b>                         |                       |                       |
| Retained surplus/(deficit) at the beginning of year | 147,185               | 136,065               |
| Net surplus/(deficit) attributable to members       | 5,130                 | 11,120                |
| <b>RETAINED SURPLUS/(DEFICIT) AT END OF YEAR</b>    | <b>152,315</b>        | <b>147,185</b>        |

## 17. NOTES TO THE STATEMENT OF CASH FLOWS

### *Reconciliation of cash*

For the purposes of the Statement of Cash Flows, cash includes cash on hand and at bank and short term deposits at call, net of outstanding bank overdrafts. Cash as at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the balance sheet as follows:

|              | 30TH JUNE 2010<br>\$ | 30TH JUNE 2009<br>\$ |
|--------------|----------------------|----------------------|
| Cash at Bank | 558,354              | 641,014              |

### (II) RECONCILIATION OF OPERATING SURPLUS AFTER INCOME TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES

|                                                                                          | 30TH JUNE 2010<br>\$ | 30TH JUNE 2009<br>\$ |
|------------------------------------------------------------------------------------------|----------------------|----------------------|
| Operating surplus/(deficit)                                                              | 5,130                | 11,120               |
| <b>Add/(less) non-cash items</b>                                                         |                      |                      |
| Capital Profit on Sale of Asset                                                          |                      | 0                    |
| Depreciation                                                                             | 18,687               | 31,913               |
| <b>NET CASH PROVIDED BY OPERATING ACTIVITIES BEFORE CHANGE IN ASSETS AND LIABILITIES</b> | <b>23,817</b>        | <b>43,033</b>        |
| <b>CHANGE IN ASSETS AND LIABILITIES DURING THE FINANCIAL YEAR:</b>                       |                      |                      |
| (Increase)/decrease in inventories                                                       | 12,160               | -7,943               |
| (Increase)/decrease in prepayments                                                       | -8,868               | 0                    |
| (Increase)/decrease in trade debtors                                                     | -2,731               | 35,860               |
| (Decrease)/increase in accounts payable                                                  | -42,093              | 19,607               |
| (Decrease)/increase in provisions                                                        | -2,305               | -11,111              |
| (Decrease)/increase in employee entitlements                                             | -24,313              | 2,686                |
| (Decrease)/increase in income in advance                                                 | -2,486               | 64,426               |
| (Decrease)/increase in other liabilities                                                 | -11,147              | 0                    |
| <b>NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES</b>                               | <b>-57,966</b>       | <b>146,558</b>       |

# **SHEPPETS TAXATION SERVICES PTY LTD**

**ACN** 005 417 069

**ABN** 27 903 926 218

**Principal:** Leo Sheppet

**Director:** Leo Sheppet

Suite 1/Level 1/325 Clayton Road

CLAYTON VIC 3168

P O Box #5157 CLAYTON VIC 3168

**Tel** (03) 9544 3055

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## **ARTS ACCESS SOCIETY INCORPORATED**

**A.B.N.** 34 192 751 891

### **INDEPENDENT AUDIT REPORT TO THE MEMBERS**

#### **SCOPE**

We have audited the attached special purpose financial report comprising Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, and Notes to the Financial Statements of Arts Access Society Inc. for the year ended 30 June 2009. The Arts Access Society Inc.'s Committee of Management is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the requirements of the Arts Access Society Inc's constitution and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Arts Access Society Inc. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial report has been prepared for distribution to the members of the Society for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Arts Access Society Inc's constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1, so as to present a view which is consistent with our understanding of the Society's financial position, and performance as represented by the results of its operations and its cash flows. (These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements to the extent described in Note 1).

The audit opinion expressed in this report has been formed on the above basis.

#### **Audit opinion**

In our opinion, the financial report presents fairly in accordance with the accounting policies described in Note 1 to the financial statements the financial position of Arts Access Society Inc. as at 30 June 2009 and the results of its operation and its cash flows for the year then ended.



**LEO SHEPPET CPA**

Registered Company Auditor

**Date:** 14/09/2010

# THANK YOU TO OUR PARTNERS

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**ARTS VICTORIA**



**SCREEN AUSTRALIA**



2009 COMMEMORATIVE GRANTS PROGRAM



*Southern Health*



Legal Services **BOARD**

**middletons**

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**ARTS ACCESS VICTORIA**

**NEW ADDRESS** 222 BANK STREET, SOUTH MELBOURNE VIC 3205

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ARTS ACCESS VICTORIA IS SUPPORTED BY ARTS VICTORIA, AUSTRALIA COUNCIL FOR THE ARTS AND DEPARTMENT OF HUMAN SERVICES