Performance Update 2023

VAPAC

Victorian Association of Performing Arts Centres

Victorian Association of Performing Arts Centres
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Design by
SOPHIE WHITE DESIGN

VAPAC acknowledges the Traditional Custodians of the lands where we live and work and upon which our member venues are situated across Victoria. We pay our respects to Aboriginal & Torres Strait Islander Elders past and present. Always was, always will be.

CREATIVE VICTORIA

VAPAC acknowledges the ongoing support of Creative Victoria

Major Industry Partners

TSA
THEATRE SAFE AUSTRALIA

JANDS

Industry Development
Initiative Project Partner

STUDIO ENTERTECH

Front cover image: *ADA* at La Mama Theatre (photo: Darren Gill)

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Above: 1. *MiWi* at La Mama Theatre (photo: Darren Gill);
Below: *Heavy, Rainbow Chan* at Dancehouse Theatre (photo: Alexander Leeway);
Right: Candy Bowers at Showcase Victoria (photo: Alex Sibbison)

VAPAC (The Victorian Association of Performing Arts Centres) is the peak body representing performing arts venues and theatre professionals across Victoria and Tasmania.

VAPAC is a collaborative Victorian-based membership organisation representing a diverse range of performing arts venues and theatre professionals engaged in activities including:

- the presentation of local and touring performing arts productions;
- new work commissioning and co-producing;
- community cultural development;
- commercial venue hire;
- festival delivery;
- non-arts events and functions such as meetings and conferences;
- theatre design and arts consultancy

VAPAC venue members consist of theatres and PACs run by local and state government, not-for-profit organisations, universities, secondary schools, and the private sector. Covering metropolitan, regional, and rural areas, VAPAC is an arts industry organisation with a uniquely broad reach into the community.

Chair's Message

As I reflect on the past year, I recall a question posed at a workshop I attended led by Futurist Simon Waller. Simon presented two options: raise your hand if you believe we've been experiencing one of the most accelerated periods of change in recent decades, or if change is constant and the current period isn't necessarily any more transformative than previous decades. Surprisingly, a majority raised their hands for the latter option. However, the reality is different. Globally, we've been amidst a profound transformational era since 2020. While this can induce a sense of fatigue, it also brings great relief that we're not simply imagining it! Armed with this knowledge, it amplifies the pride, respect, and determination within our sector. VAPAC and our members have wholeheartedly embraced these impacts with an opportunistic mindset.

In response to the ever-evolving challenges, VAPAC has taken the lead in championing several new initiatives. One of these initiatives involves spearheading an industry development program in collaboration with strategic partners to address the technical shortages and skills gaps among production staff. This proactive approach has not only helped mitigate some immediate challenges but will also establish a solid foundation for a more resilient and skilled workforce in the future.

Our strategic focus has also extended to prioritising membership growth to broaden our network and attract new members. This evolution, to some extent, unfolded organically, driven by the increasing industry recognition of VAPAC's efforts across various sector issues. As our value proposition gained prominence, it sparked heightened interest. Over the past 12 months, VAPAC has achieved a remarkable 39% membership growth.

The impact of this growth has prompted VAPAC to introspect and ensure that our governance and policies align with the rich diversity of the communities we serve. Consequently, VAPAC is currently in the process of developing a new Equity and Inclusion plan, along with strategies aimed at diversifying Board representation and crafting our new strategic plan. Further initiatives include new additions to the Showcase Victoria program, such as the establishment of a dedicated First Nations Program, the Circus and Physical Theatre Initiative, and Music Menu in collaboration with Music Victoria.

Left: First Nations Panel at Showcase Victoria (photo: Alex Sibbison)

Above: *Us And All Of This*, 2023. (photo by Shuttermain)

Throughout the year, VAPAC also hosted a series of online meetings, in addition to our two key Member meetings. The first was held at Monash University in March, focusing on how venue managers and arts sector leaders can strategically plan and implement transformational changes. The second took place at the new Gippsland Performing Arts Centre in Traralgon in October, centering on technical infrastructure, industry standards, theatre design processes, and heritage restrictions. VAPAC's sub-networks have also flourished, offering a range of incredible opportunities and experiencing exceptional growth in attendance at their meetings.

On behalf of the Executive, I extend heartfelt gratitude to each and every one of you for your unwavering passion and dedication in keeping the arts vibrant and thriving within your communities. To our invaluable supporters, partners, and sponsors, your steadfast support is deeply appreciated. And to our esteemed members, I express sincere thanks for your active participation, invaluable ideas, insightful reflections, and unwavering perseverance.

There is no doubt that VAPAC has undergone a remarkable evolution, and I extend my deepest appreciation to VAPAC's Executive Director Patrick McCarthy, Industry Development Manager Melenie Stevenson and Communications and Events Manager Amy Veale for your pivotal roles in this journey. Your dedication and enthusiasm have been instrumental in shaping the success of VAPAC, and I extend my heartfelt gratitude for the invaluable contributions you've made. Thank you for your unwavering commitment and tireless efforts in furthering our shared mission. I'm looking forward to what's ahead.

Tammy Ryan

Manager of Arts & Culture, Frankston Arts Centre
Chair, VAPAC

Executive Director's Report

If 2022 was a year of laying new foundations for VAPAC and our sector, then 2023 was a year of building new structures. The continued growth and transformation of our association saw many new organisations join the network, and several new theatres open across the state following years of planning and delivery. Whilst significant challenges in the sector remain, this has been an incredibly exciting time.

Our membership has significantly grown, with attendance at VAPAC events almost doubling in recent times. The rich conversations at our member meetings have been informative and inspiring, and together we are continually shaping the future of our industry. I want to thank everyone who attended and presented at our events across 2023, from member conferences to Showcase Victoria, and our subnetwork gatherings across the state.

VAPAC continues to play a vital role in representing and advocating on behalf of our members. With the launch of our Industry Development Initiative, we have been the leading voice in the sector for the technical workforce shortages our venues are experiencing, working closely with government and stakeholders to build meaningful solutions. This was highlighted by our sector roundtable event in August, bringing together leading experts and technicians from across the industry to share their experiences and ideas for change. I'd like to thank our project partner Studio Entertech for their support of this initiative.

Additionally, we continue to work closely with our sector colleagues through the Arts Industry Council of Victoria, and also with our national colleagues through the Performing Arts Presenters Associations consortium. We have recently established a new MOU with the PAPA group, guiding our collective work over the next two years, with

Left: Tash York at Showcase Victoria (photo: Alex Sibbison); Below: Flinders Quartet in the David Li Sound Gallery (MPAC) (photo: Albert Comper); Opposite: *My First Bike* at La Mama Theatre (photo: Darren_Gill)

key initiatives including closer collaboration on advocacy and data collection.

In this challenging time for the arts, it's important to acknowledge the support of our Major Industry Partners Jands and Theatre Safe Australia, whose investment is vital to delivering our annual program of activities. I also would like to thank Creative Victoria for their funding support of VAPAC and Showcase Victoria in 2023.

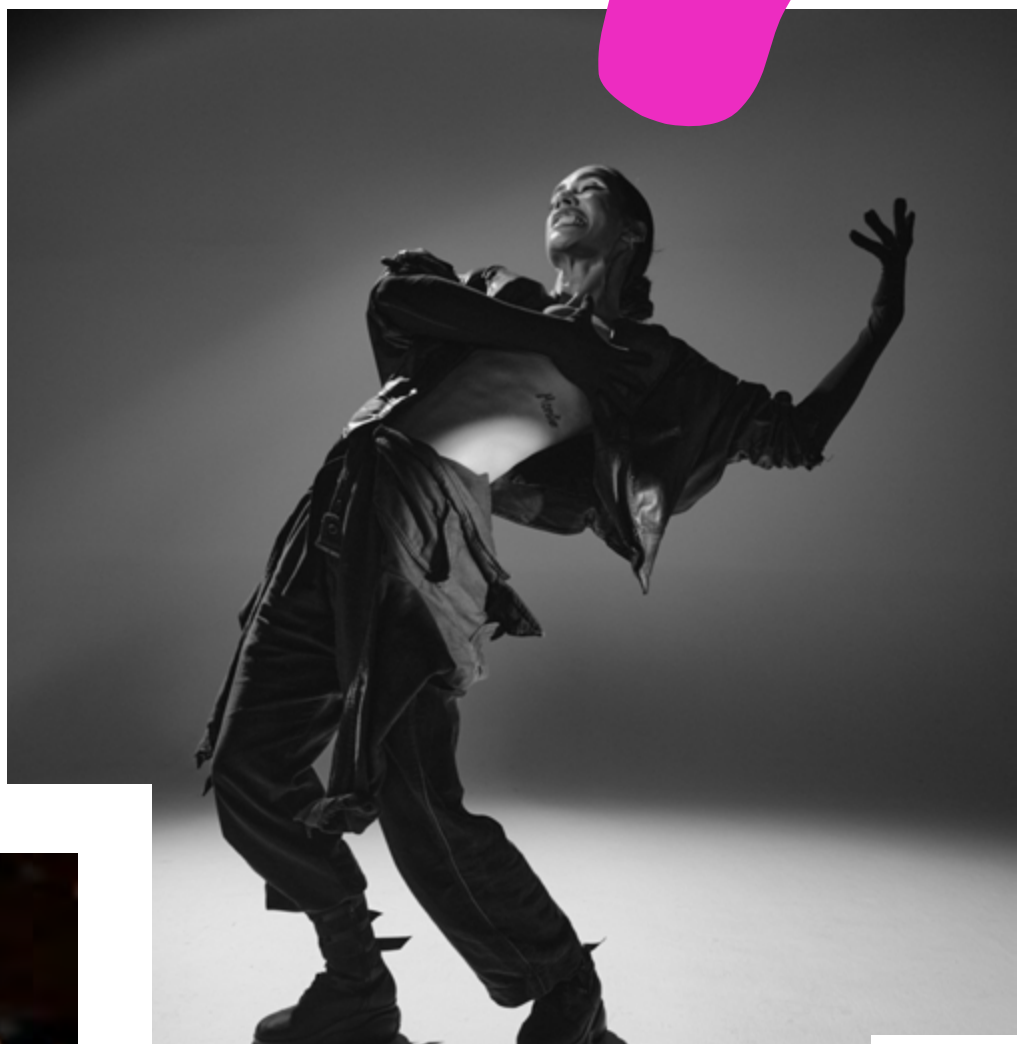
VAPAC operates under the leadership of our Executive Committee, and I want to thank them for their dedication and support across the year. I also want to acknowledge the huge amount of work our sub-network committee members put into organising and delivering events for their peers. Special thanks to our wonderful staff Amy Veale and Melenie Stevenson, who go above and beyond to power this small organisation with a large impact.

Finally, thank you to our members for all the work you do in making this industry so special, and for making VAPAC such a vibrant and supportive network.

See you at the theatre.

Patrick McCarthy

Executive Director, VAPAC



Above left: Monash Academy Orchestra at the Robert Blackwood Hall (MPAC) (photo: Albert Comper); Above right: *Change from Aotearoa* at the Dancehouse Theatre (photo: Holly Burgess); Opposite above: *Cabaretica* at La Mama Theatre (photo: Darren Gill); Below: *Briefs* at The Round (photo: David McCarthy).

Technical Managers Network Report

2023 was a huge year for the VAPAC Technical Managers Network, with record attendance across our meetings. We kicked off in February with our largest ever gathering, held across two days at Melbourne Recital Centre and Arts Centre Melbourne. Following a busy day of conference, attendees participated in a full day of training delivered by the team at ACM, completing two formal units in mentorship and trainee supervision. Completion of these units is the first step towards a venue taking on a technical trainee, a vital strategy for addressing the workforce shortages in our sector. We'd like to thank Murray Johnston and the team at ACM for their generous support of the network in delivering this training.

In June we gathered at the beautiful Ulumbarra Theatre in Bendigo for our second meeting, and were joined by leading suppliers from across the industry for our annual trade show. This meeting provided attendees with the opportunity to experience the latest in new technology and equipment. We'd like to acknowledge the support that our sponsors and trade show exhibitors provide to our network each year, without their contributions our conferences would not be possible.

Our final meeting of the year was held at the recently re-opened Geelong Arts Centre, following their major redevelopment. This meeting provided our members with the chance to tour these brand new spaces, and hear directly from the venue staff and technical design team. This conference also featured some dedicated training on rigging, which is always a topic of much discussion at our meetings.

Thank you to everyone who took the time to attend one of the TMN meetings in 2023, and to our wonderful committee of volunteers who work to organise our conferences on top of their busy and demanding day jobs. The VAPAC TMN continues to be a vital source of peer support, information sharing, sector benchmarking, and professional learning.

VAPAC, TMN

Above: The Six Guys an Immigrant Trans Person of Colour Will Date in Melbourne at La Mama Theatre (photo: Darren Gill); Above right: Sarah Blasko at the Alexander Theatre (MPAC) (photo: Albert Comper); Right: *Piccadilly Market* at Geelong Arts Centre (photo: Peter Foster)

BOMnet Committee Report

A Year of Growth and Innovation: 2023

The Box Office and Marketing Network (BOMnet) celebrated a dynamic and fruitful year in 2023, marked by engaging discussions, insightful presentations, and strategic developments.

In the past year, BOMnet organised a total of five meetings – including four ordinary meetings and one extraordinary ticketing meeting. These gatherings served as platforms for knowledge sharing and professional development, fostering a vibrant community of professionals dedicated to advancing the box office and marketing landscape.

Highlights from the 2023 In-Person Meeting at Burrinja

The annual in-person meeting held in Burrinja was a standout event. Attendance was remarkable, with 41 delegates traveling to the Dandenong Ranges from across Victoria. Participants included members from both the ticketing and marketing departments of various venues, reflecting the diverse expertise within our network.

The event featured several notable guest speakers whose presentations sparked lively discussions and provided valuable insights. Amy Maiden's talk, "Don't Wait for Word of Mouth," was particularly impactful, resonating deeply with the audience. Brad O'Brien from Premier Artists and Kathy Corcoran's session on using AI Chat GPT with teams were also highlights, enriching our understanding and approach to modern marketing and ticketing strategies.

September 2023: Leadership Transition

Our September meeting was a pivotal moment for BOMnet as we conducted a formal election for new Co-Chairs and committee members. We were pleased to announce the election of Bluzal Field and Jade Moore as Co-Chairs, and newly elected committee members Kathy Corcoran, Hanna Mueller, Pauline Bagnall, and Paula Phillip. We extend our heartfelt gratitude to our departing Co-Chairs, Kathy Corcoran and Allison Gillick, and long-time committee member Tina Retke for their invaluable contributions.

Extraordinary Ticketing Meeting in November 2023

In November, we held an extraordinary ticketing meeting to address significant changes in the vendor landscape. This meeting was crucial in providing clear, up-to-date information to our members about available options. We were fortunate to have nine vendors in attendance, each sharing their current offerings and engaging in meaningful dialogue with our members.

Embracing Combined Discussion and Professional Development

Following the advice of our previous Co-Chairs, we continued our transition to a format that integrates discussion with professional development. This approach has proven effective in fostering a collaborative and enriching environment for all members.

Focus on Data and Insights in December 2023

December was dedicated to the power of data. The Arts Centre Melbourne team delivered an outstanding presentation on visual audience insights, offering members a deep dive into data-driven strategies for audience engagement and growth.

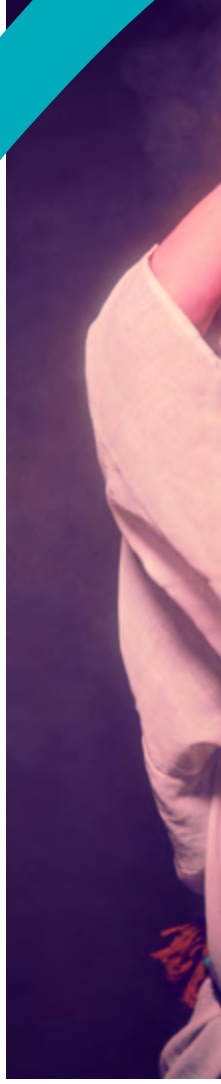
Conclusion

2023 has been a period of significant growth, innovation, and collaboration for BOMnet. As we look forward to our future meetings and initiatives, we remain committed to fostering an environment where professionals can share insights, develop skills, and advance the box office and marketing fields together. Thank you to all members, speakers, and attendees for making this year a resounding success.

Sincerely,

Bluzal Field & Nicolas Moore

BOMnet Co-chairs



Left: *Glitterati* (photo: Peter Foster);
Above: *Mama Alto UndergroundCab* at
The Round (photo: David McCarthy).

VAPAC Events 2023

February

- Technical Managers Network Meeting, Melbourne Recital Centre and Arts Centre Melbourne
- Victorian Government Sick Pay Guarantee Webinar

March

- VAPAC Member Meeting and Professional Development Conference, Monash University Performing Arts Centres

April

- Building Education Programs Webinar

May

- Showcase Victoria, The Drum Theatre Dandenong
- Showcase Victoria Webinar
- VAPAC Annual General Meeting

Above: *In Vocation* at Dancehouse Theatre (photo: Vikk Shayen); Top right: Daniel Wilfred and Paul Grabowsky at the Alexander Theatre (MPAC) (photo: Albert Comper); Bottom right: *Briefs* at The Round (photo: David McCarthy).

June

- Technical Managers Network Meeting and Trade Show, Bendigo Venues and Events
- Box Office and Marketing Network Conference, Burrinja Cultural Centre
- Tracking Technologies and Arts Marketing Webinar with Agentry

August

- VAPAC Industry Development Initiative Roundtable Gathering, Monash University Performing Arts Centres
- Big Picture Report Webinar with A New Approach

October

- VAPAC Member Meeting and Professional Development Conference, Gippsland Performing Arts Centre
- Technical Managers Network Meeting, Geelong Arts Centre
- David Lloyd Professional Learning Bursary Webinar

November

- Audience Diversification Webinar with Deakin University

Showcase Victoria

100%

OF PROGRAMMERS REPORTED THEY WERE INTERESTED IN WORK THEY EXPERIENCED AT SHOWCASE VICTORIA 2023.

100%

OF ARTISTS IN THE SHOWCASE VICTORIA PROGRAM INDICATED THEY WOULD APPLY AGAIN BASED ON THEIR EXPERIENCE

100%

OF ALL ATTENDEES INDICATED THEY WOULD RETURN NEXT YEAR.

5
fully supported tours via Regional Arts Victoria's touring coordination service to

36 Victorian locations.

25
tours coordinated via independent producers.

SHOWCASE VICTORIA

VAPAC

REGIONAL ARTS VICTORIA

CREATIVE VICTORIA

www.showcasevictoria.com.au

Executive Committee

Tammy Ryan
CHAIR
Frankston Arts Centre

Rebecca Bennell
The Cube, Wodonga

Tony Smith
The City of Boroondara

Shana Miatke
DEPUTY CHAIR
Geelong Arts Centre

Jessie Deane
Hobson Bay City Council

Xavier Dannock
Lighthouse Theatre

Tamara Jungwirth
PUBLIC OFFICER
Gasworks Arts Park

Justin Stephens
Yarra Ranges Council

Robin Batt
Bunjil Place

Damien Boyle
TREASURER
Monash University Performing Arts Centre

Siena Balakrishnan
Bowery Theatre / Brimbank City Council

TECHNICAL MANAGERS NETWORK (TMN)

Michelle Bingham
CHAIR
The Drum Theatre

Shane Podolski
DEPUTY CHAIR/TREASURER
Horsham Town Hall

Margaret Murry
SECRETARY/ MEETING COORDINATOR
Bunjil Place

Murray Johnstone
TRAINING COORDINATOR
Arts Centre Melbourne

Rhys Parsons
OH&S COORDINATOR
Warrnambool

Benjamin Morris
TRADESHOW COORDINATOR
Wyndham

Ben Van Dillen
WELLBEING REPRESENTATIVE
Geelong Arts Centre

Brett Tippet
Gippsland Performing Arts Centre

Stuart McKellar
Bendigo Venues & Events

Ric Arnold
Mentone Grammar School

Rowan Churchill
The Wedge Performing Arts Centre

BOX OFFICE & MARKETING MANAGERS NETWORK

Bluzal Field
CO-CHAIR
Burrinja Cultural Centre

Jade Moore
CO-CHAIR
Arts Centre Melbourne

Kathy Corcoran
COMMITTEE MEMBER
Wyndham Cultural Centre

Hanna Mueller
COMMITTEE MEMBER
Colac Otway Performing Arts & Cultural Centre

Paula Phillips
COMMITTEE MEMBER
Kingston Arts

Pauline Bagnall
COMMITTEE MEMBER
Frankston Arts Centre

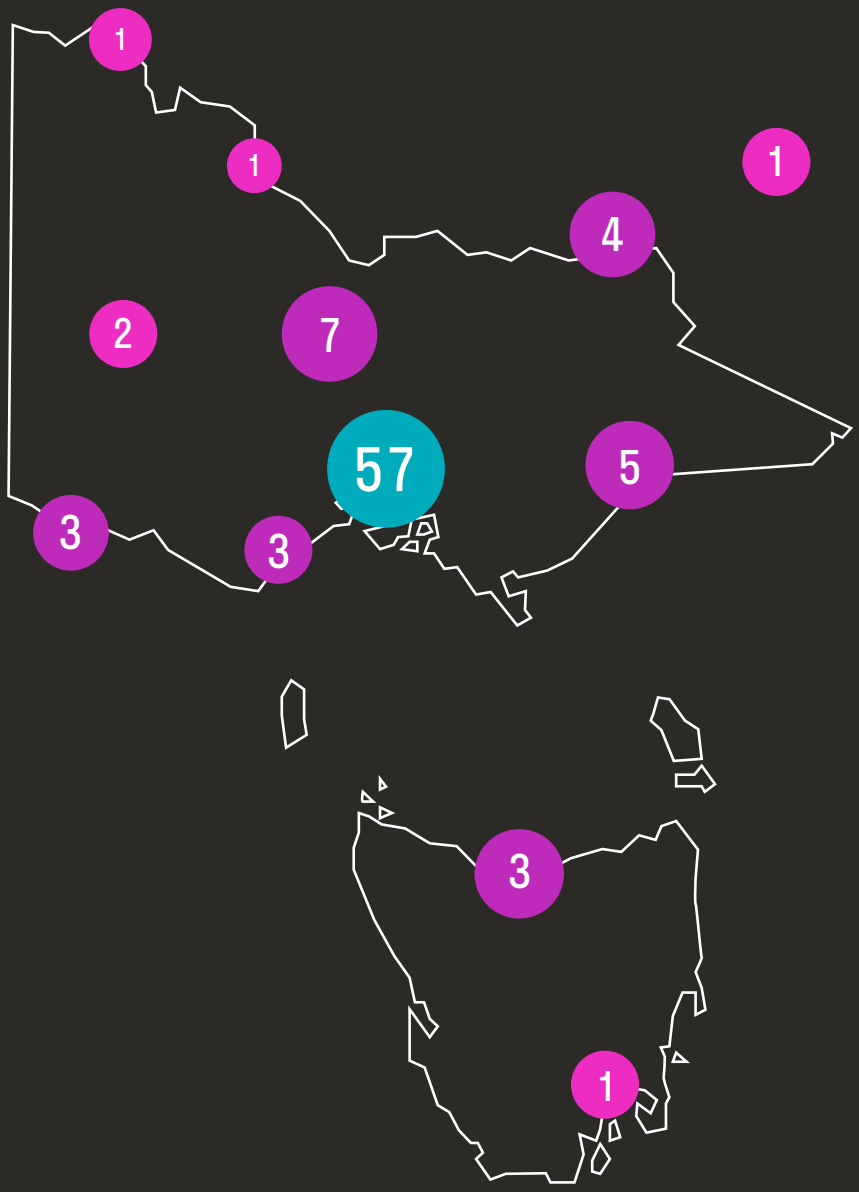
VAPAC

Patrick McCarthy
EXECUTIVE DIRECTOR

Melenie Stevenson
INDUSTRY DEVELOPMENT MANAGER

Amy Veale
COMMUNICATION & EVENTS COORDINATOR

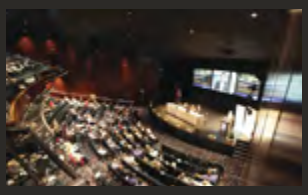
Our Members



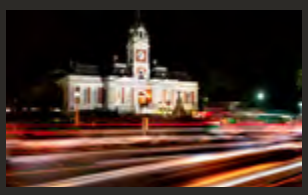
MEMBERS MAP

https://vapac.org.au/map/

Abbotsford Convent,
Abbotsford VIC



Albury Entertainment Centre,
Albury NSW

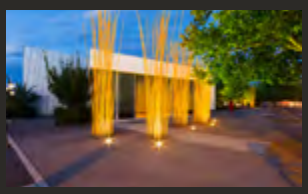


Ararat Performing Arts Centre,
Ararat VIC

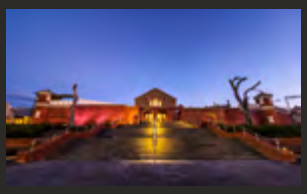
Arts Centre Melbourne,
Melbourne VIC

ANAM
AUSTRALIAN NATIONAL ACADEMY OF MUSIC

Australian National Academy Of Music (ANAM),
Abbotsford VIC



Belconnen Arts Centre,
Canberra ACT



Bendigo Venues and Events,
Bendigo VIC

Burrinja Cultural Centre,
Upwey VIC

Colac Otway Performing Arts & Cultural Centre (COPACC),
Colac VIC

Federation University, Founders Theatre, Caro Convention Centre,
Mt Helen VIC

Berninneit,
Phillip Island VIC

Camberwell Grammar School,
Camberwell VIC

Dancehouse,
Carlton VIC

Frankston Arts Centre,
Frankson VIC

Bluestone Church Arts Space,
Maribynong VIC

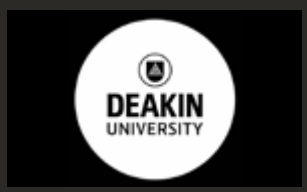
Cardinia Cultural Centre,
Pakenham VIC

Darebin Arts Centre,
Preston VIC

Gasworks Arts Park,
Albert Park VIC

Brunswick Mechanics Institute (Next Wave), Brunswick VIC

Chapel Off Chapel,
Prahran VIC



Deakin University, School of Communication and Creative Arts, Burwood VIC

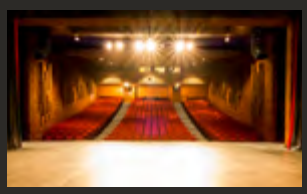
Geelong Arts Centre,
Geelong VIC

Bunjil Place,
Narre Warren VIC

Civic Theatre,
Wagga Wagga NSW

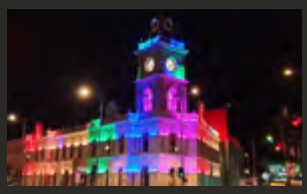
Doncaster Playhouse,
Doncaster VIC

George Wood PAC, Yarra Valley Grammar School,
Ringwood VIC



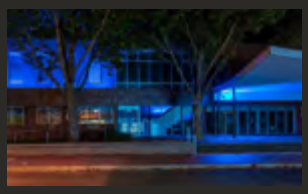
Burnie Arts & Function Centre,
Burnie TAS

Clocktower Centre,
Moonee Ponds VIC



Drum Theatre,
Dandenong VIC

Gippsland Performing Arts Centre, Morwell VIC



Hamilton Performing Arts Centre, Hamilton VIC

Karralyka,
Ringwood East VIC

Lighthouse Theatre,
Warrnambool VIC

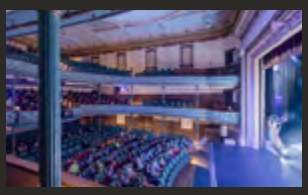
Melbourne Recital Centre,
Southbank VIC

Hawthorn Town Hall/ Kew Court House, Camberwell VIC

Kingston Arts,
Moorabin VIC

Mahon Theatre, Aquinas College, Ringwood VIC

Melbourne Theatre Company,
Southbank VIC



Her Majesty's Theatre,
Ballarat VIC

Knox Community Arts Centre,
Bayswater VIC

Malthouse Theatre,
Melbourne VIC

Mildura Arts Centre,
Mildura VIC

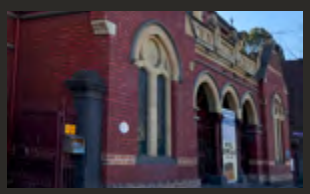
Hobsons Bay Venues,
Altona VIC

Kyneton Town Hall,
Kyneton VIC

Maribynong City Council,
Footscray VIC

Monash University Performing Arts Centres, Monash University VIC

Horsham Performing Arts Centre, Horsham VIC

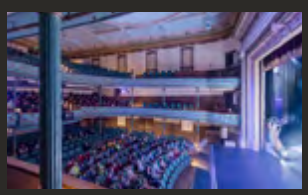


La Mama Courthouse / La Mama HQ, Carlton VIC

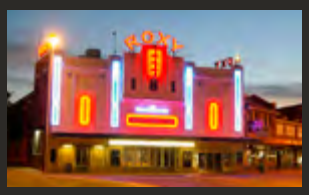
Meat Market / Arts House,
North Melbourne VIC

MORNINGTON PENINSULA
Shire

Mornington Peninsula Shire,
Rosebud VIC



Hothouse Theatre,
Wodonga, VIC



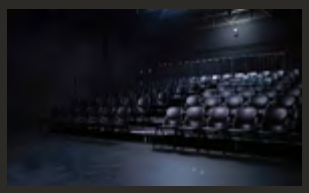
Leeton Roxy Community Theatre,
Leeton NSW

Melbourne Fringe / Fringe Common Rooms, Carlton VIC

National Institute of Circus Arts, Prahan VIC

National Theatre,
St Kilda VIC

Plenty Ranges Arts & Convention Centre,
South Morang VIC



St Martins Youth Arts Centre,
South Yarra VIC

The Paramount Cinema & PAC,
Echuca VIC

Northcote Town Hall,
Northcote VIC

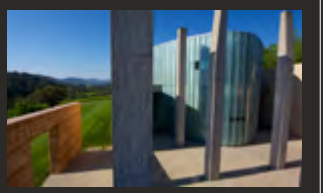
Portland Arts Centre,
Portland VIC

Swan Hill Performing Arts Centre, Swan Hill VIC

The Potato Shed,
Drysdale VIC

Palais Geelong,
Geelong VIC

Presbyterian Ladies' College,
Burwood VIC



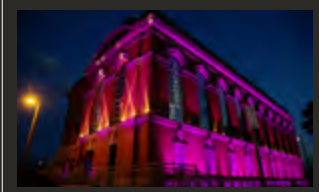
TarraWarra Musuem of Art,
Healesville VIC

The Round,
Nunawading VIC

Paranaple Arts Centre,
Devonport TAS

Quin Auditorium, Caroline Chisholm catholic College,
Braybrook VIC

The Bowery Theatre at St Albans Community Centre,
St Albans VIC



The Substation Contemporary Arts Space,
Newport VIC

Phee Broadway Theatre,
Castlemaine VIC

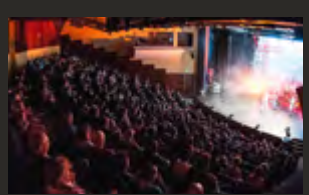
Red Stitch Actors Theatre,
St Kilda East VIC

The Cube,
Wodonga VIC

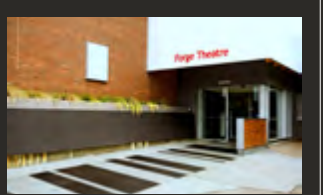
The Tony Sheumack Centre for Performing Arts and The Lois Maghanoy Centre for Performing Arts, Berwick/Pakenham VIC

PLAT FORM ARTS

Platform Arts,
Geelong VIC



Riverlinks Performing Arts Centres, Shepparton VIC



The Forge Theatre & Arts Hub,
Bairnsdale VIC

The University of Melbourne,
Parkville VIC

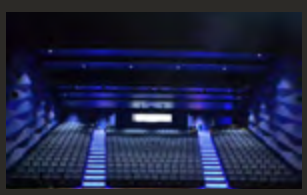
The Wedge Performing Arts Centre, Sale VIC

Theatre North at the Princess, Launceston, TAS

Theatre Royal, Hobart TAS

Theatre Royal, Camperdown VIC

Theatre Works, St Kilda VIC



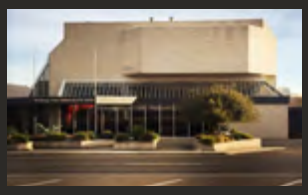
Thorold Theatre, Mentone Grammar, Mentone VIC

Upper Yarra Arts Centre, Warburton VIC

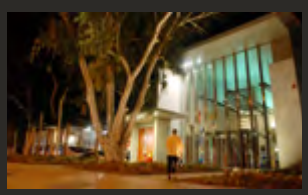
Victorian Pride Centre, St Kilda VIC

Wangaratta Performing Arts & Convention Centre, Wangaratta VIC

West Gippsland Arts Centre, Warragul VIC



Wonthaggi Union Community Arts Centre, Wonthaggi VIC



Wyndham Cultural Centre, Werribee VIC

NON-VENUE MEMBERS

AIRSHO
Warrandyte VIC

ARM ARCHITECTURE
Melbourne

ARUP
Melbourne VIC

CHARCOALBLUE
THEATRICAL INNOVATION | ESTD 2004
South Melbourne VIC

Cmi Music & Audio
PTY LTD

STUDIO ENTERTECH
Eltham North VIC

GROUP TECHNOLOGIES

JANDS

NCM
Nicholas Clark Management, Cheltenham VIC

performing Arts Connections pac Australia

randall arts management
Yarraville VIC

Rob Gebert Arts Consultancy, Croydon VIC

THEATRE / AV / LIGHTING CONSULTANTS
Schuler Shook
Richmond VIC

SETTING LINE
Theatre Consulting
Surfers Paradise QLD

TNA
Theatre Network Australia

TSA
THEATRE SAFE AUSTRALIA

TONY GRYBOWSKI
and Associates

williamsross
Fitzroy VIC

Financial Statements

For the Year Ended 31 December 2023

THE VICTORIAN ASSOCIATION OF PERFORMING ARTS CENTRES INC.
ABN: 82 578 774 A451 REG NO: A0005511W

Committee's Report

FOR THE YEAR ENDED
31 DECEMBER 2023

Your Committee members submit the financial statements of the Association for the financial year ended 31 December 2022.

Committee Members

The names of Committee members at the date of this report are:

Tammy Ryan
Damien Boyle
Jesse Deane
Siena Balakrishnan (appointed 19/05/23)
Justin Stephens (appointed 31/05/23)
Shana Miatke
Tamara Jungwirth
Rebecca Bennell
Tony Smith (appointed 19/05/23)
Xavier Dannock (appointed 19/05/23)

Principle Activities

The principle activities of the Association during the financial year were to promote, support and foster a network of performing arts centres, to promote and strengthen partnerships with key stakeholders and to provide leadership in the development of the arts industry's best practice in performing arts programming, presentation, venue management and community cultural development.

Significant Changes

There were no significant changes in the state of affairs of the Association other than those referred to in the accounts and notes thereto.

Operating Result

The operating profit amounted to $17,608 (2022: the loss was $3,336).

Events Subsequent to the End of the Reporting Period

No matters or circumstances have arisen that have significantly affected or may significantly affect the operations of the Association, the result of its operations or the state of affairs of the Association in future financial years.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under the *section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012* is set out on page 3.

Signed for and on behalf of the Committee by:

Tammy Ryan (Chair)

Damien Boyle (Treasurer)

Dated this 17th day of May 2024

Committee's Statement

FOR THE YEAR ENDED
31 DECEMBER 2023

The Committee have determined that the Association is not a reporting entity, and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the Committee, the financial statements:

1. Give a true and fair view of the financial position of the Association as at 31 December 2022 and of its financial performance for the year then ended, in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012*; and

2. At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Tammy Ryan (Chair)

Damien Boyle (Treasurer)

Dated this 17th day of May 2024

Auditor's Independence Declaration

FOR THE YEAR ENDED
31 DECEMBER 2023

Shepard Webster & O'Neill Audit Pty Ltd

Certified Practising Accountant, Authorised Audit Company
ABN: 89 154 680 190

To The Victorian Association of Performing Arts Centres Inc.,

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-Profits Commission Act 2012, as lead auditor for the audit of The Victorian Association of Performing Arts Centres Inc. for the year ended 31 December 2022, we declare that, to the best of our knowledge and belief, there have been:

i. No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit, and;

ii. No contraventions of any applicable code of professional conduct in relation to the audit.

No contraventions of any applicable code of professional conduct in relation to the audit.

Shepard Webster & O'Neill Audit Pty Ltd
Certified Practising Accountant
Authorised Audit Company No 415478
ABN: 89 154 680 190

David A Szepfalusy (Director)

Dated at Frankston on the 17th day of May 2024

Statement of Profit or Loss and Other Comprehensive Income

FOR THE YEAR ENDED
31 DECEMBER 2023

	Notes	2023	2022
		$	$
Continuing Operations			
Revenue	2	374,037	284,019
Less: Expenses	3	(356,429)	(287,355)
Net Profit / (Loss) From Continuing Operations		**17,608**	**(3,336)**
Other Comprehensive Income			
Items that may be reclassified subsequently to profit or loss		-	-
Items that will not be reclassified subsequently to profit or loss		-	-
Total Comprehensive Income / (Loss)		**17,608**	**(3,336)**

Statement of Financial Position

AS AT
31 DECEMBER 2023

	Notes	2023	2022
		$	$
Current Assets			
Cash and Cash Equivalents	4	2 04,835	206,280
Trade and Other Receivables	5	1 30,767	85,813
Total Current Assets		335,602	292,093
Non-Current Assets			
Plant and Equipment	6	9 ,972	14,643
Total Non-Current Assets		9 ,972	14,643
Total Assets		345,574	306,736
Current Liabilities			
Trade and Other Payables	7	36,231	26,688
Other Liabilities	8	186,549	170,343
Employee Entitlements		2,024	3,703
Lease Liabilities		6,297	5,695
Total Current Liabilities		231,101	206,429
Non-Current Liabilities			
Employee Entitlements		4,486	1,631
Lease Liabilities		14,401	20,698
Total Non-Current Liabilities		18,887	22,329
Total Liabilities		249,988	228,758
Net Assets		**95,586**	**77,978**
Equity			
Retained Earnings		95,586	77,978
Total Equity		**95,586**	**77,978**

Statement of Changes in Equity

FOR THE YEAR ENDED
31 DECEMBER 2023

	Notes	2023	2022
		$	$
Equity			
Retained Earnings			
Balance at the Beginning of the Financial Year		77,978	81,314
Net Profit / (Loss) from Continuing Operations		17,608	(3,336)
Other Comprehensive Income		-	-
Balance at the End of the Financial Year		**95,586**	**77,978**

Statement of Cash Flows

FOR THE YEAR ENDED
31 DECEMBER 2023

	Notes	2023	2022
		$	$
Cash Flows From Operating Activities			
Receipts from members, funding agencies and other sources		363,017	239,000
Payments to suppliers		(362,039)	(219,558)
Interest received		64	89
Net cash provided by/(used in) Operating Activities		1,042	19,531
Cash Flows From Investing Activities			
Payment for Plant and Equipment		(2,487)	-
Net cash provided by/(used in) Investing Activities		(2,487)	-
Net increase/(decrease) in cash held		(1,445)	19,531
Cash at the beginning of the year		206,280	186,749
Cash at the end of the year		**204,835**	**206,280**

Reconciliation of Cash and Cash Equivalents

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position items as follows:

Cash at Bank		204,835	206,280
		204,835	206,280

Reconciliation of Cash Flows from Operations with Operating Profit / (Loss)

Net Profit / (Loss) from Continuing Operations		17,608	(3,336)
Non Cash Flows in Operating Profit / (Loss): Depreciation		7,158	6,996
Changes in assets and liabilities:			
(Increase)/Decrease in Trade and Other Receivables		(44,954)	(44,930)
Increase/(Decrease) in Trade and Other Payables		9,543	12,078
Increase/(Decrease) in Other Liabilities		16,206	49,479
Increase/(Decrease) in Employee Entitlements		1,176	4,338
Increase/(Decrease) in Lease Liabilities		(5,695)	(5,094)
		1,042	19,531

Notes to the Financial Statements (page 1/6)

Note 1: Summary of Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or Amended Accounting Standards and Interpretations Adopted

The Association has adopted all of the new or amended Accounting Standards and Interpretations 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 yet mandatory have not been early adopted.

Basis of Preparation

In the Committee's opinion, the Association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The Committee have determined that the accounting policies adopted are appropriate to meet the needs of the members of The Victorian Association of Performing Arts Centres Inc.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101: *Presentation of Financial Statements*, AASB 107: *Statement of Cash Flows*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB: 1048: *Interpretations of Standards* and AASB 1054: *Australian Additional Disclosures*, as appropriate for not-for-profit oriented entities.

Historical Cost Convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

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 Association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 1(k).

a) Income Tax

The Association is exempt under Division 50 of the Income Tax Assessment Act 1997 as a non-profit organisation. As such, no allowance has been made for Income Tax.

b) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

d) Trade and Other Receivables

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets.

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

e) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

f) Goods and Services Tax (GST)

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

Notes to the Financial Statements (page 2/6)

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

g) Plant and Equipment

Plant and equipment is brought to account at cost, less where applicable, accumulated depreciation and any impairment in value. The carrying amount of plant and equipment is reviewed annually by the Association to ensure it is not in excess of the fair value of those assets. The fair value represents the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction. The carrying values of plant and equipment are also reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. If any impairment exists, the assets are written down to their recoverable amount and the loss recognised in the income statement.

The depreciable amounts of all fixed assets are depreciated over their useful lives commencing from the time the asset is held ready for use.

The gain or loss on disposal of all fixed assets, is determined as the difference between the carrying amount of the asset at the time of disposal and the proceeds of disposal, and is included in operating profit in the year of disposal.

h) Revenue and Other Income

Membership Fees income is recognised when the right to receive it has occurred and is bought to account on an accrual basis.

Interest revenue is recognised when received.

Grant income is allocated to the Statement of Financial Position until such time as the grant funds are expended.

All revenue is stated net of the amount of goods and services tax (GST).

The Association has elected to not apply AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-profit Entities* at this time.

i) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

j) Employee Entitlements

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy any vesting requirements.

Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

k) Critical Accounting Estimates and Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and

Notes to the Financial Statements (page 3/6)

assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the Association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the Association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the Association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

Estimation of useful lives of assets

The Association determines the estimated useful lives and related depreciation and amortisation charges for its plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The Association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the Association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Notes to the Financial Statements (page 4/6)

FOR THE YEAR ENDED
31 DECEMBER 2023

		2023	2022
		$	$
Note 2: Revenue			
Grant - Creative Victoria - Operational		55,000	65,000
Grant - Creative Victoria - Project - Showcase		25,000	25,000
Interest Received		64	89
Membership Fees 2022		-	104,330
Membership Fees 2023		123,757	-
Cost Recovery Meetings - Members		26,913	24,601
Cost Recovery Meetings - TMN		31,432	8,536
Cost Recovery Meetings - BoMnet		8 ,388	4,534
Cost Recovery Events - TMN Expo		9 ,927	10,910
Cost Recovery Events - Showcase Vic 2022		-	16,349
Cost Recovery Events - Showcase Vic 2023		55,382	-
Sales - OYBS		1,273	3,436
Sponsorship - TMN Meetings & Expo		12,208	6,506
Sponsorship - BOMNET Meetings		-	3,364
Sponsorship - General VAPAC Sponsorship		17,000	10,000
Sponsorship - Showcase Victoria		5 ,000	-
Sundry Income		2 ,693	1 ,364
		3 74,037	**284,019**
Note 3: Expenses			
Sector Development	Member Meetings	22,671	28,893
Meetings	TMN Meetings & Expo	39,788	12,807
	BoMnet Meetings	6 ,034	2,064
Events	COVID Support & Recovery	-	3,095
	ED & Member Professional Development	7 ,134	7,473
	Showcase Vic 2022	-	43,174
	Showcase Vic 2023	66,278	-
Advocacy	Website Update & Maintenance	1,906	2 ,310
	Annual Performance Update & Publications	1,200	2,300
	Stakeholder Meetings & Travel	4,412	4,712
	Grant - Creative Victoria - Strategic Invest Fund 2	-	37,836

Notes to the Financial Statements (page 5/6)

		2023	2022
		$	$
Governance & Management	CM Subcontractor Fee	-	21,711
	Industry Development Project Events	1,773	-
	Consultancy	4,913	-
	Workcover	1,262	803
	Membership and Events Mgr	-	13,260
	Wages	153,287	96,283
	Super Expense	16,521	9,904
	Entitlement Provision	1,175	4,339
	Bookkeeper	4 ,366	5,404
	Auditor	3,750	3,300
	Insurance	1,928	1,825
	Administration	2,865	7,427
	Exec C'ttee Mtgs & Teleconference	592	213
	Depreciation	7,158	6,996
	MV Expenses - Car	7,416	8,101
	Refunds Paid	-	961
		356,429	**287,355**

Note 4: Cash and Cash Equivalents

Bendigo: Main Account	197,731	184,223
Westpac Cheque Account	2,221	17,110
Westpac Secondary Account	4 ,883	4,947
	204,835	**206,280**

Note 5: Trade and Other Receivables

Trade Receivables	128,494	85,813
Prepayments - Showcase 2022	2,273	-
	130,767	**85,813**

Notes to the Financial Statements (page 6/6)

FOR THE YEAR ENDED
31 DECEMBER 2023

	2023	2022
	$	$
Note 6: Plant and Equipment		
Motor Vehicles (at Cost)	34,979	34,979
Computer Equipment (at Cost)	2 ,487	-
Accumulated Depreciation	(27,494)	(20,336)
	9,972	**14,643**
Note 7: Trade and Other Payables		
ATO - BAS (GST Payable)	19,606	17,206
PAYG(W) Payable	11,529	6,525
Superannuation Payable	5,096	2,957
	36,231	**26,688**
Note 8: Other Liabilities		
Grants - Creative Victoria - Showcase	25,000	25,000
Membership Fees In Advance	136,349	120,343
Sponsorships in Advance	10,000	-
Cost Recovery Meetings - TMN	200	-
	186,549	**170,343**

Note 9: Events after the Reporting Period

No matter or circumstance has arisen since 31 December 2023 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.

There have been no material non-adjusting events after the reporting date, nor has any information been received about conditions at reporting date that have not been included in this report.

Independent Auditor's Report

Shepard Webster & O'Neill Audit Pty Ltd

Certified Practising Accountant, Authorised Audit Company
ABN: 89 154 680 190

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of The Victorian Association of Performing Arts Centres Inc., which comprises the Statement of Financial Position as at 31 December 2023, the Statement of Profit or Loss and Other Comprehensive Income / (Loss), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Committee's Statement.

In our opinion, the accompanying financial report gives a true and fair view of the financial position of The Victorian Association of Performing Arts Centres Inc. as at 31 December 2023 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of *Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013*.

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 Association in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of *Australian Charities and Not-for-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

The Committee of the Association is responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 31 December 2023, 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, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee for the Financial Report

The Committee of the Association is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012* and for such internal control as the

Committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Independent Auditor's Report

FOR THE YEAR ENDED
31 DECEMBER 2023

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

The Committee of the Association is responsible for overseeing the Association's financial reporting process.

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 our 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.
- Conclude on the appropriateness of the Committee'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 Association'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 our 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 Association 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.

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

Shepard Webster & O'Neill Audit Pty Ltd
Certified Practising Accountant
Authorised Audit Company No 415478
ABN: 89 154 680 190

David A Szepfalusy (Director)

Dated at Frankston on the 17th day of May 2024

Top left: *New Ground 2023 Commission*, Bunjil Place (photo: Damian William Vincenzi; Top right: *Namchops Change* at Dancehouse Theatre (photo: Aotearoa); Above: Cactus at La Mama Theatre (photo: Darren Gill); Right: *Briefs* at The Round (photo: David McCarthy).

Above: *Wonder* at Geelong Arts Centre (photo: Peter Foster).

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VAPAC acknowledges the ongoing support of Creative Victoria

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