



2017 2018 ANNUAL REPORT



OUR MISSION

Arts Narrogin supports and facilitates innovative artistic and creative endeavour and promotes the production, performance and the appreciation of all creative arts and culture in the Narrogin regional community through an exciting and comprehensive annual events program.

Arts Narrogin:

- Advocates on behalf of individuals and/organizations involved in arts and culture in Narrogin and the surrounding region
- Enhances communication and facilitates cooperation throughout the regional arts community
- Fosters community health and well-being through participation in the arts
- Facilitates the inclusive participation of people with disabilities and all sectors of the community in ARTS Narrogin events and projects
- Promotes inclusivity through participation in the arts
- Initiates, facilitates and manages arts projects and events in the Narrogin region
- Provides training and development opportunities for people in arts and culture in the Narrogin region
- Engages in community consultation to determine community aspirations for art and culture in the region.

GIFT FUND DONATION

You can help Arts Narrogin continue to support and facilitate arts and culture in our community.

Donations over \$2.00 to Arts Narrogin are tax deductible.

Donate in person at ARTS SPACE, 80 Federal Street during opening hours or direct deposit to

ARTS NARROGIN INCORPORATED GIFT FUND

BSB: 036-167

Account: 25-0030

Please include your name on the bank transfer, then email us with your details at accounts@artsnarrogin.com.au and we will issue you with a Tax Deductible Receipt.

Thank you!

CONTENTS



If Australia is to compete in the global marketplace where the economy of the cultural industries is growing in importance, and visual expression is part of everyday communication, then visual acuity, visual literacy and the ability to communicate visually must be recognised as an equally fundamental skill to those of language and numeracy

- Professor Ted Snell (chief cultural officer at the University of Western Australia)



Image: Artwork by Chan Dalgarno from her exhibition *Dendrology*

4	CHAIR'S REPORT
6	YEAR IN A GLANCE
8	FESTIVAL— Dryandra Makers Trail
9	NEXIS (Narrogin Exhibition Space)
10	TREASURER'S REPORT
13	STATEMENT BY MEMBERS OF THE COMMITTEE
14	NOTES TO THE FINANCIAL STATEMENTS
15	BALANCE SHEET
16	INCOME STATEMENT
18	INDEPENDENT AUDIT REPORT

ACKNOWLEDGEMENTS

ArTS Narrogin Incorporated gratefully acknowledges the support of:



Department of **Local Government, Sport and Cultural Industries**
Department of **Primary Industries and Regional Development**



CHAIR'S REPORT

October 2018

Deborah Hughes-Owen

Chair



Arts Narrogin is at a critical stage in its evolution. We have come from a small group of keen enthusiasts wishing to maintain a level of cultural and artistic activity in our place of residence and/or employment to being a recognised and respected arts organisation.

Whilst there have been several milestones along the route and many significant contributions made by individuals and organisations along the way, one person in particular must be singled out for having trimmed the sails and steadied the ship over the past three years.

Caitlin Stewart joined Arts Narrogin in 2015 and has steadily improved our working practices, strengthened partnerships, networked effectively with peer groups and attracted considerable respect from artists and industry organisations alike.

When Casey Thornton joined us this time last year, she brought a quiet, methodical and creative approach to maintaining communications with the community – designing posters, writing e-newsletters, posting on Facebook and the website. She has also taken photographs at many of the events.

Last year saw the Shire of Narrogin provide us with substantial cash support in addition to the already significant in-kind assistance. Towards the end of the financial year the position of CEO was vacated by Aaron Cook and filled by Dale Stewart, who we trust will continue to recognise value in the role we play in enlivening Narrogin.

Country Arts WA has continued to provide Arts Narrogin with financial assistance from the Core Arts Fund and Regional Arts Legacy Grant through the Department of Local Government, Sport and Cultural Industries, the Department of Primary Industries and Regional Development and Lotterywest. Unfortunately it appears that these funding streams will cease to exist in their current form as at June 30, 2019 and there is no guarantee that alternative funds will be forthcoming from State government. We must therefore prepare for greater financial independence.

In July 2017 Arts Narrogin received an invitation from Country Arts WA to be one of four organisations to participate in its Regional Arts Hub program with funding of \$25,000 to be provided per year for two years. This enabled us to employ Ellen Jeffrey as the Regional Arts Hub Officer to coordinate the establishment of a database/network of artists and arts organisations throughout 15 Wheatbelt shires. Unfortunately Ellen had to resign for health and family reasons but we thank her most sincerely for the groundwork she did on this project. We have recently appointed Danni Astbury to take on this role until the program's conclusion in June 2019.

Arts Narrogin has also become involved in another Country Arts WA initiative, the Regional Arts Partnership Program (Regional Galleries). This exciting initiative will result in a much closer liaison between regional galleries with the prospect of exchanging exhibitions, sharing resources and potentially sending works for display in the city. In addition, both a solo exhibition and a group exhibition will be held in NEXIS (Narrogin Exhibition Space) in the first half of 2019 as part of the RAPP program. Apart from showcasing the work of several local artists, this will provide professional development opportunities for two curators and a photographer.

2017-18 has seen Arts Narrogin benefitting greatly from its association with another peak organisation. CircuitWest, while not supplying core funding, has provided us with access to a whole series of excellent initiatives. Funding provided through the State Government's Royalties for Regions "Creative Regions" program has produced some remarkable outcomes.

Apart from enabling us to attend events such as the Perth FringeWorld Festival (committee member Amy George); the Awesome Arts Festival 2017 (teacher Chelsea Coxon and her son Riley); WA Showcase (chair Deborah Hughes-Owen) and most recently Performing Arts Connections conference in Karratha (Arts Administration Officer Caitlin Stewart), CircuitWest has facilitated consultants to assist with many aspects of our long term planning. Most notably the provision of consultant Peter Jago to do an in-depth technical report on the Narrogin Town Hall complex, which is due to be delivered to the Shire of Narrogin in the near future. Other areas of assistance either provided or in the course of being so are community engagement, audience building and program planning.

Both Country Arts WA and CircuitWest help in the selection of live shows that are potentially available to tour.

Many other organisations and individuals have assisted Arts Narrogin during the 2017-18 financial year. These include:

- Narrogin Repertory Club, which allowed us to use the Thornton Theatre for the Elders project workshops, rehearsals and performances
- South Regional TAFE, which kindly donated equipment and consumables when the art department moved out of its Doney Street premises
- Brian Seale, who has allowed us to use part of Retravisio to store some larger pieces of equipment
- Narrogin Chamber of Commerce, which provided Arts Narrogin with a full page in the Narrogin telephone directory

Special mention needs to be made of the efforts that Arts Narrogin staff and volunteers made during the year in their role as de facto managers of NEXIS (Narrogin Exhibition Space) and the Shire of Narrogin's art collections. Apart from presenting three exhibitions – the Narrogin High School's annual display of work; and solo exhibitions by two locals, Peter Denton and Chan Dalgarno – we were involved in an entirely unpredictable series of events that took considerable dedication and skill to resolve successfully.

A problem with condensation resulting from the failure of an air-conditioning unit in the art storeroom meant that all the artworks had to be urgently removed to the Reception Centre, with all works on paper taken out of their frames to allow for air drying. This turned out to be a blessing when not long afterwards a violent summer storm caused a flood in the storeroom bringing down the ceiling. Arts Narrogin volunteers then worked with Paul Malone of Preservation Services on the assessment, recording and packing of all works requiring restoration and reframing.

Unfortunately two planned exhibitions had to be postponed as a result of these events, both of which will form part of the exhibition schedule for 2019.

So, in 2018-19, we will continue to work in partnership with fellow local organisations to make Narrogin the vibrant and liveable town that we all desire.

Deborah Hughes-Owen
Chair, Arts Narrogin

25 October 2018



YEAR IN A GLANCE

July 2017 — June 2018

2017 –18 COMMITTEE

Deborah Hughes-Owen, *Chair*
 Dianne Strahan, *Vice-Chair*
 Avril Baxter, *Treasurer*
 Sue Bicknell, *Secretary*
 Amy George
 Shirley Howell
 Mary Martin
 Sally Rogers
 Cait Stewart

STAFF

Cait Stewart
 Casey Thornton
 Ellen Jeffrey
 Danni Astbury

GIFT FUND BOARD

David Harrison
 Geoff McKeown
 Lynda Myres
 Sally Rogers

VOLUNTEERS

Over 40 magnificent volunteers on committees, rosters, event support, professional support and a myriad of other tasks - without whom, ARTS Narrogin just could not function.



“ ”

The organization behind the scenes is incredible, an amazing, active force. Always open to new ideas that benefit the community.

- member & supporter feedback survey

ACROSS 31 EVENTS AND ACTIVITIES

Participant numbers:	571	Audience numbers:	2520
Number of Regional WA artists paid:	9	Number of Regional WA artists unpaid:	142
Number of Regional WA arts-workers paid:	9	Number of Regional WA arts-workers unpaid:	2
Number of Indigenous and Torres Strait Islander artists paid:	1	Total number of artists paid:	25
Total number of artists unpaid:	143	Total number of arts-workers paid:	10
Total number of arts-workers unpaid:	2	Total number of volunteer hours:	5049

YEAR IN A GLANCE

continued



WORKSHOPS

Kids Art in the Afternoon | Being (t)here: In the field—India Flint | Karen Keeley: Into the Light (Painting), Controlling Colour (painting), Collage and Mixed Media | Christine Blackwood: The Art of Perception | The Model Speaks: Life Drawing | Unscripted, Unplanned, Untapped! Improv Theatre | Eva Fernandez: Professional Artwork Documentation

FESTIVALS



Dryandra Makers Trail | Flickerfest!



PERFORMANCES

Barbara and Barry—Sweet, Sour and Saucy | Talk From the Town: The Narrogin Elders Project | Fat Girls in Bike Shorts | HART

+ MORE

EXHIBITIONS



Adult Drawing Classes | Diffineability | We are 10 | Volunteer Thank You Night | Peter Denton: Kicking Seaweed | Uncovered: Narrogin Senior High School | Dendrology: Chan Dalgarno

FESTIVAL

Dryandra Makers Trail



Thank you for all the work done by everyone involved. Everyone has given so much—the talents are amazing!

- visitor feedback

The sixth Dryandra Makers Trail (formerly Dryandra Country Art, Food and Wine Trail) was held over the Mother's Day weekend in May. The weather was kind and the eleven venues in Narrogin, Cuballing, Popanyinning, Wickepin and Williams all made a great effort. However, the number of visitors travelling around the Trail was significantly reduced from previous years. Many other events are now held over the Mother's Day weekend, a clear change from 2013 when we held the first DCAFWT. It was decided, therefore, that the amount of volunteer and staff time could no longer be justified and that Arts Narrogin needed to put that effort into its year-round program of events. We thank all those who participated in the Trail as well as those who supported it.

“ ”

Fabulous opportunity for stall holders and community to see what's around and to enjoy a gorgeous day out.

It was good to meet and talk with local artists, and get a feel for their work.

Thoroughly enjoyed the school children's work—some very talented children.

- visitor feedback

NEXIS

Narrogin Exhibition Space

Three exhibitions were presented at NEXIS over 2017-18

- Peter Denton: Kicking Seaweed
- Narrogin Senior High School: Uncovered
- Chan Dalgarno: Dendrology

A further two planned exhibitions had to be postponed as a result of an entirely unpredictable series of events, both of which will form part of the exhibition schedule for 2019.



The flooding of the Art Store was unpredictable and incredibly lucky that no art was in the store at the time; however, your quick action to ensure that the pieces located in the Lesser Hall were relocated away from the water damage was exemplary and deserved of commendation.

- Aaron Cook
Chief Executive Officer, Shire of Narrogin.

NEXIS visitor feedback:

Completely enthralled Chan—my eyes have been well exercised and I've learnt new words. Thank you for bringing awareness to a creation so worthy of our respect. —Kristie Pansini

What an inspiring collection of artwork. It's so good to see such talent on display. Congratulations to all involved. —Pippa Paton

Wicked exhibition, it was awesome to be a part of another school event for my final year! Every piece is unique and amazing, I am taken away at the rising talent present in Narrogin! - Lilly Simkins

A great initiative to encourage young artists. So much talent on display—Well done, kids! - Rob Wansbrough

Such amazing, focused skill. Well done. Your artistic future awaits you all!! -Trisha Leigh Insch



Opening night of Peter Denton's exhibition *Kicking Seaweed*



Works on paper removed to the Reception Centre following flooding of the art storeroom.



Opening night of Chan Dalgarno's exhibition *Dendrology*

TREASURERS REPORT

October 2018

Avril Baxter

Treasurer



The audited financial report from Byfields, which is in accordance with Accounting Standards, follows. In Byfields' opinion, the financial report of ARTS Narrogin Incorporated presents fairly, in all material respects the financial position of ARTS Narrogin Incorporated as of 30 June 2018.

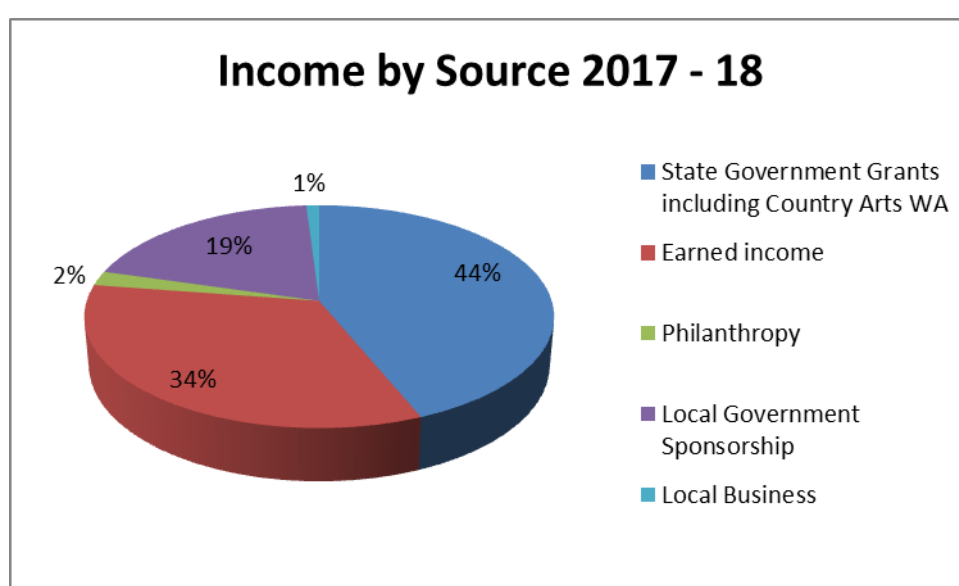
Income

ARTS Narrogin receives funding from the State Government via Country Arts WA. This includes a Regional Arts Legacy Grant (\$29,000) and Core Arts Funding (\$11,000) guaranteeing baseline financial support to develop our arts organization. During 2017-2018 the Shire of Narrogin provided \$35,000 for administration purposes.

The current Country Arts WA funding ends in June 2019. The Shire of Narrogin has increased its funding and during 2018-2019 is providing us with \$30,000 to cover administration and NEXIS gallery support; \$15,000 to help us attract a range of exhibitions and cultural shows; and \$25,000 of in kind support through the provision of our premises. They intend to provide, as a minimum, the same level of support through to June 2021.

In 2017-18 we also received \$25,000 from Country Arts WA to deliver its Arts Hub program in this region. All other income was earned through membership, events, workshops, donations, commission on sale of art work, local business sponsorship and bank interest.

Our **income** (\$119,048) is represented as follows:

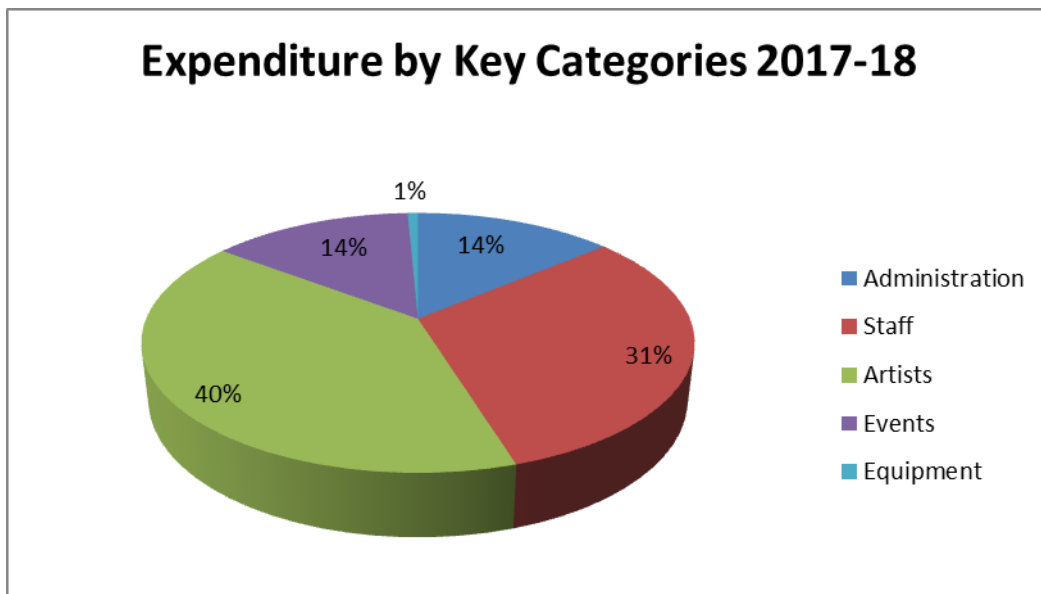


Expenditure

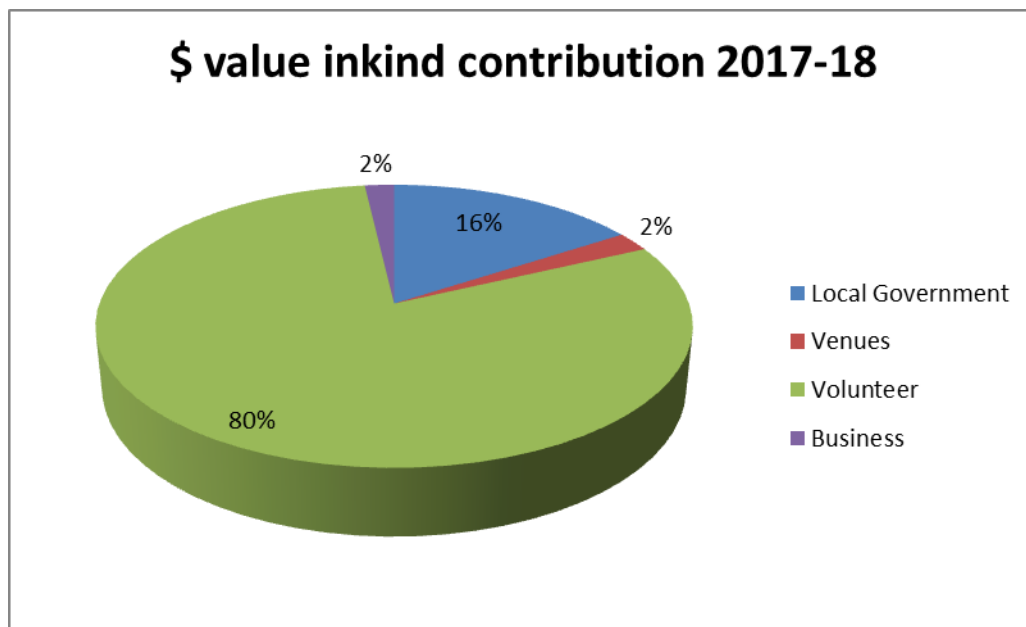
With the increase in members' equity we were able to increase our staffing numbers by employing a Community Engagement Officer for 2 days per week taking some of the pressure off our Administration Officer. We also employed another person for 2 days per week to deliver the Arts Hub program.

Our largest expenditure goes to our artists, which as an arts organization is very fulfilling.

Our **expenditure** (\$93,959) is represented as follows:



Our **in kind** contribution (\$157,628) is represented as follows:



This dollar value far outweighs any “moneys” received. This is largely represented by 5,049 volunteer hours! Thank you to our wonderful volunteers without whom our organization and the programs we offer would not exist.

TREASURERS REPORT—CONTINUED

Balance

As you can see from the balance sheet, in 2017-2018 we increased our members' equity by \$25,089 to a total of \$97,833. This increase in members' equity enables us to offer part time employment to another ARtS Narrogin officer. This time it is a finance officer for 2 days per week. As our organization grows financial tracking is taking more and more time.

Finally, a big thankyou is extended to Ian McMullan for his initial preparation of the profit and loss statements and balance sheets and for being on the end of the phone when accounting advice is needed.

Avril Baxter

Treasurer – ARtS Narrogin

19/10/18



“ ”

Bringing performances to our town which are diverse, unusual, challenging. Things we would otherwise miss out on.

- member & supporter feedback

Great show—very courageous.

- audience feedback



Wonderful production, very powerful performance and subject.

- audience feedback

I found this play interesting learning about the past of my culture.

- audience feedback

STATEMENT BY MEMBERS OF THE COMMITTEE

October 2018

The committee has 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 outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report:

1. Presents a true and fair view of the financial position of Arts Narrogin Inc as at 30 June 2018 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe Arts Narrogin Inc 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:


PRESIDENT
Name: DEBORAH HUGHES-OWEN


TREASURER
Name: AVRIL BAXTER

Dated this 19th day of OCTOBER 2018

NOTES

to the financial statements

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2015 (WA). The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

a) Income Tax

The Association is a non-profit organisation and thus exempted from income tax liability by virtue of 23(3) of the Income Tax Assessment Act.

b) Fixed Assets

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

c) Goods & 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. 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 in the balance sheet are shown inclusive of GST.

BALANCE SHEET

as at 30 June 2018

ARTS NARROGIN INCORPORATED

BALANCE SHEET AS AT 30 JUNE 2018

	2018	2017
	\$	\$
ASSETS		
Current Assets		
Bank - Cheque Account	9,930	6,429
Bank - Reserve Account	80,404	50,030
Bank - Gift Account	12,118	8,235
Petty Cash	100	100
NEXIS Float	150	150
Trade Debtors	250	850
Inventory - Taylor Books	6,030	6,148
Inventory - DCAFWT Cups	-	717
Total Current Assets	108,982	72,659
Other Assets		
Bond	600	600
Plant and Equipment at Cost	19,930	19,930
Accumulated Depreciation	(12,262)	(8,275)
Prepaid Insurance	2,352	902
Total Other Assets	10,620	13,157
TOTAL ASSETS	119,602	85,816
LIABILITIES		
Current Liabilities		
Creditors	10,656	3,944
Flint workshop fees	-	7,080
GST Payable	11,113	2,049
Total Liabilities	21,769	13,073
NET ASSETS	97,833	72,743
MEMBERS FUNDS		
Members Funds	72,743	62,062
Current Year Earnings	25,089	10,681
TOTAL MEMBERS FUNDS	97,833	72,743

The accompanying notes form part of these financial statements.

INCOME STATEMENT

for the year ended 30 June 2018

ARTS NARROGIN INCORPORATED INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Income		
Art work sales	21	186
Merchandise Sales	218	621
Advertising	1,200	2,418
Arts SPACE Venue Hire	32	367
Catering	2,202	392
Catering Costs	(3,309)	(417)
Commission	628	348
Donations	4,426	4,758
Fees and Services	27,569	2,330
Grants—Core Arts Funding	11,000	11,000
Grants—Regional Arts Legacy	29,000	29,000
Grants—Travel Assistance	1,036	-
Grants—Volunteers	-	3,765
Grants—Elders Project	2,924	-
Interest	414	362
Membership	1,797	1,840
NEXIS Art Sales	417	90
NEXIS Other Income	1,024	(1,578)
Photocopying	793	444
Sponsorship—Local Government	35,000	12,000
Sponsorship—Other	3,928	-
Sundry	143	620
Ticket Sales	33,171	1,963
Ticket Sales—Performers Fees	(36,577)	-
Workshops	13,279	2,788
Workshops - Presenters Fees	(9,668)	(1,540)
Workshops - Materials	(786)	(733)
Total income	119,883	71,024
Cost of Goods Sold		
Opening Balance	6,865	7,275
Closing Stock (Taylor Books)	(6,030)	(6,148)
Closing Stock (Cups)	-	(717)
Total COGS	835	410
Gross Profit	119,048	70,614

The accompanying notes form part of these financial statements.

INCOME STATEMENT—CONTINUED

for the year ended 30 June 2018

	2018	2017
Expenses	\$	\$
Accommodation and Travelling	4,493	1,276
Accounting	-	1,274
Advertising and Promotion	1,276	457
Audit	1,530	1,592
Occupancy Expenses-Maintenance	885	548
Occupancy Expenses- Rent	2,419	2,302
Occupancy Expenses-Telephone	2,379	1,662
Bank Fees	-	54
Depreciation	3,987	3,592
Fees - Design & Technical	5,004	5,168
Insurance	2,752	4,164
Licenses	646	471
Membership and Subscriptions	1,299	365
Postage and Freight	410	303
Presenters Fees	-	1,124
Printing and Stationery	1,288	1,314
Professional Development	1,041	1,010
Sundry	1,492	496
Venue Hire	1,169	-
Volunteer Expenses	485	570
Food and Wine Trail Advertising	4,584	3,574
Employment Expenses-Wages and Salaries	49,896	24,555
Employment Expenses - Superannuation	4,521	2,779
Employment Expenses - Workers Compensation	300	180
Other Expense	-	2
Write off Assets under \$500	1,168	1,101
Audit Adjustment	936	-
Total Expenses	93,959	59,933
Net Surplus	25,089	10,681

The accompanying notes form part of these financial statements.

INDEPENDENT AUDIT REPORT



Perth Office

30 Keymer Street, Belmont WA 6104

PO Box 1202, Cloverdale WA 6985

T (08) 6274 6400

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF ARTS NARROGIN INC

We have audited the accompanying financial report, being a special purpose financial report, of ARTS Narrogin Inc which comprises the balance sheet as at 30 June 2018, and the income statement, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

Qualified Audit Opinion

In our opinion, except for the effects on the financial report of the matter referred to in the qualification paragraph below, the financial report of ARTS Narrogin Inc presents fairly, in all material respects the financial position of ARTS Narrogin Inc as of 30 June 2018 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

Qualification

As is common for organisations of this type, it is not practicable for ARTS Narrogin Inc to maintain an effective system of internal control over cash receipts until their initial entry in the accounting records. Accordingly our audit in relation to cash income is limited to the amounts recorded.

We were unable to obtain sufficient appropriate audit evidence regarding the balance for Inventory to enable us to form an opinion. Accordingly we are not in a position to and do not express an opinion on these balances for 30 June 2018.

Emphasis of Matter

We draw attention to Note 1 of the financial report which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the Associations Incorporation Act WA. As a result the financial report may not be suitable for another purpose. Our opinion is not modified in respect to this matter.

Byfields Pty Ltd ACN 150 608 398

DIRECTORS: Simon Northey • Neil Hooper • Dale Woodruff • Andrew Northcott • Craig Lane • Leanne Oliver • Glenn Waldock • Roger Thomson • Brant Jansen • Ryan Naughton • Lea Williams

ASSOCIATES: Tony Umbrello • Russell Roberts • Gordon Richards

"Liability limited by a scheme approved under Professional Standards Legislation."

www.byfields.com.au

Basis for Qualified Audit 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 Entity in accordance with 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 fulfilled our 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.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Act (WA) and are appropriate to meet the needs of the members. The committee's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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 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 the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.



LEANNE K OLIVER CPA

Director

BYFIELDS BUSINESS ADVISERS

BELMONT WA

Date: 19 October 2018