



ARTS NARROGIN INCORPORATED

ANNUAL REPORT 2018-2019



OUR PURPOSE

To connect creatives, audiences and the community by promoting, initiating and supporting projects and activities that stimulate and strengthen artistic and cultural life in the Narrogin region.

OUR VISION

We see arts and culture as an integral component in a vibrant, empowered, connected and strong community.

OUR FOCUS

Connectivity

Creativity

Sustainability

OUR VALUES

Accessibility

Creativity

Innovation

Community Focused

Organisational strength



ACKNOWLEDGEMENTS

ARtS Narrogin Incorporated gratefully acknowledges the support of:

Shire of Narrogin
Department of Local Government, Sport
and Cultural Industry
Country Arts WA
Lotterywest
CircuitWest
GalleriesWest

And the support of Community partners:

Narrogin Chamber of Commerce
Narrogin Observer
Gnarrogin Community Garden
Narrogin and Districts Senior Citizens Centre
Narrogin Senior High School
Narrogin Primary School
Narrogin Cottage Homes/Karinya

November 2019

CHAIR'S REPORT

In August 2010, I attended a meeting of the Narrogin Arts Council Inc. at which the then Community Arts Officer for the Town of Narrogin, Mary Silverman, presided. She explained that the NAC had been formed in 1985 and incorporated in October 1986 to support arts activities and to provide a grant funding base. Many grants are not available to local governments and must be applied for by associations, businesses or individuals.

President, Mary Martin, gave her report and the treasurer advised that there was \$12,000 held in the bank account. Many of the people at that meeting are still active members of this association. I left the meeting as treasurer; by the 2011 AGM I was secretary; and, in June 2012, I was in the chair. It was never my intention or expectation to still be chairing this organisation seven years later and, as pledged at the AGM last year, I am now stepping down to make way for new blood.

I do so confidently, knowing that there are very good reasons for Arts Narrogin to survive and thrive.

Dedicated board members

Committee roles are often viewed with either trepidation or disgust but the truth is that no not-for-profit social, sporting, welfare or arts organisation would exist if it were not for the people prepared to contribute their skills, experience and enthusiasm to help guide them. I thank the many individuals who have been part of this association's management committee over the years and congratulate those that will direct its future.

Excellent staff

We are blessed with the most dedicated, hard-working and talented staff members that any cultural organisation could wish for. They are also respectful, ethical, socially-aware, mutually supportive and a whole lot of fun. They all deserve to be paid a lot more than we could possibly afford but I hope that we can find the means of retaining them for as long as they wish to remain.

Volunteers

The staff are assisted by a motley crew of volunteers (as well as the Board members) who donate hours, muscle, qualifications, catering and bucket loads of energy. However we can always use more and Avril Baxter has now taken on the role of volunteer coordinator so please point anyone you think might be interested in her direction.

Supportive members and donors

We value our members because they are the coalface of the community that supports us. We know from the various feedback surveys which we conduct that, on the whole, audience members and workshop participants do appreciate what we bring into the town. However it is the people who sign up for membership that provide us with the most visible endorsement.

Similarly, those people who support our endeavours by donating cash or making in-kind contributions, such as advertising space in the Narrogin Chamber of Commerce's directory, are valued beyond measure. As government funding is gradually reduced in favour of more pressing needs (health, education, roads, prisons, submarines) philanthropy, sponsorships and bequests will undoubtedly be the means by which all arts and cultural organisations will exist in the future.

As I step down from my role on the Board, I have agreed to take on the challenge of fundraising for Arts Narrogin so expect to hear more of this in the future. And could I take this opportunity to thank the members of the Arts Narrogin Incorporated Gift Fund board for their willingness to adjudicate the use of donated funds.

Funding bodies

My report would not be complete without recognition of those government and non-government bodies that have enabled Arts Narrogin to flourish and grow over the past seven years of my chairmanship. Country Arts WA (recently rebadged as Regional Arts WA) was the first to provide us with ongoing core funding and, although funding did not increase as we might have anticipated because of cuts to the overall pool, we have gained considerable benefits. More recently the support received from CircuitWest has been significant and has provided staff and others with important professional development opportunities as well as excellent mentoring and practical help. The endorsement and financial assistance from the Shire of Narrogin, through both the councillors and members of staff, is vital to enable Arts Narrogin to play its part in creating a town that can boast liveability.



Strong governance

The public expects all its not-for-profits, particularly those that benefit from charitable status, to be squeaky clean, as it should. But this means that we are required to jump through hoops, wade through red tape and maintain and retain copious and meticulous records. It all takes time and therefore money but there is no other way and I commend the efforts of all those responsible for meeting our reporting and acquittal requirements.

Growing audience participation

Not every venture that we decide to undertake is going to be a financial success or a super sell-out but, with the help of the Raise the Roof funding and our event coordinator, we have notched up some notable achievements, such as Baroque by Candlelight with the Perth Symphony Orchestra, and continue to do so.

However, it cannot and should not always be about making money or filling the Town Hall. Just as sport is valued for its ability to improve the fitness of the community, arts and culture are known to have a beneficial influence on the mental health of society. We know, both from feedback and anecdotal evidence, that our programs and the welcome we are able to provide to those who walk through our door are crucial to the well-being of many community members.

Ethical approach and inclusive attitude

I urge the incoming committee to work hard, support both staff and volunteers, encourage creatives, seek opportunities to engage the community and enjoy the rollercoaster ride. Most of all I ask you to maintain the ethical approach and inclusive attitude that has been a yardstick for Arts Narrogin in past years.

So I leave you with my mantra:

We may not always succeed in what we do, but we always try our very best.

Deborah Hughes-Owen
Chair



November 2019

MANAGER'S REPORT

Arts Narrogin was busy behind the scenes at an organisational level last year. A number of documents including the Strategic Plan, Programming Plan (with support from Merryn Carter and CircuitWest), Community Engagement Plan (with Annette Carmichael and CircuitWest) and a Marketing Plan, have been developed. These have already been used with success to articulate the value and values of Arts Narrogin in funding applications and in guiding operations. Fortified with new plans, new opportunities and new staff, it has been a big year!

Connectivity

This year we have worked to provide opportunities for the community and creatives to connect through the arts. This has resulted in some great collaborations such as *Presentes!* – a theatre performance in the open at the Gnarojin Community Garden supported by local musicians 'Hastie Decision', with food available from local chef Jesse Layman. With each event we have endeavoured to make sure the experience is memorable and provides social and economic opportunity for our community.

This year we completed the second of a two year pilot program run by Country Arts WA, as a Regional Arts Hub. This program has been facilitated by Catherine Thornton (from January 2019). Catherine completed a Local Leadership program in Margaret River, coordinated an advisory meeting across the 15 Shires within her remit and increased our network and communications with surrounding Shires. She will continue to build the regional database and develop a published regional guide of Artists and Arts Organisations. I would also like to thank Danni Astbury for her contribution in the coordinator position up to January 2019.

Creativity

The last financial year saw a busy creative program that included performances, exhibitions, workshops, film festivals, a creative development project involving Narrogin Primary School and Maxima Circus, and support for book launches from two local authors. Of particular note, local artists Susan Riley, Casey Thornton and Nancy Henry all held their first solo exhibitions. Audience research, successful grants and program planning took place to ensure that our ongoing creative program remains relevant and responds to community need.

In 2018 we received a 'Building Arts Audiences' grant through CircuitWest. This enabled us to conduct community surveys and a series of focus groups to establish barriers to audience attendance at performance events. This research has informed our planning documents including the strategic plan and shaped our planning for shows and events. Research findings were presented at the state conference - *WA Showcase 2019*.

Arts Narrogin was also successful in applying for 'Raise the Roof' funding for 2019. This grant (\$79,600) has enabled us to present an additional six shows in the 2019 calendar year. The additional 21 hours per week of paid staff time to administer the program has enabled the employment of Brad Flett. Shows within this program are targeted at a senior demographic but have broad community appeal. The first of these shows, *Baroque by Candlelight* took place in April to a sell-out audience at the Narrogin Town Hall.

Our participation in the RAPP (Regional Arts Partnership Program – The Creative Grid) continued. This involved participation in the development of one of 16 short films that celebrate the ways in which artists and arts organisations can contribute to vibrant and stronger communities. Arts Narrogin also participated in an exhibition component of the project involving two mentored curators, a photographer and an emerging artist, along with 13 local artists which developed capacity in the community. The organisation facilitated two exhibitions at NEXIS through this program. A group exhibition – *The Alternative Archive: Common ground*, offered a uniquely local body of work, and emerging artist Casey Thornton's first solo exhibition *Quietude*, featured quiet and reflective oil portraits. Both exhibitions were well attended.

Sustainability

Significant increase in funding (and consequently staffing) over the last four years has meant that as an organisation, processes and procedures that were suitable for a single paid staff member are now outdated. We have been looking at consolidating and streamlining our processes to ensure we make the best use out of available staff and can be flexible enough to change with funding. This year we have worked with Ravensthorpe Regional Arts Council and Julian Canny, from Euphorium Creative (Geraldton) to develop office, marketing and management systems that meet the needs of each organisation. Working with other regional organisations has enabled us to develop closer ties, address issues in common and find solutions unique to our communities.

Feedback from our 'Building Arts Audiences' research, associated training with Bob Harlow and professional development received at WA Showcase 2019 has informed the development, by Casey Thornton, of a new website, logo, style guide and approach to social media.



In the last year we have welcomed Katie Chadwick onto our staff to assist in finance. Katie has worked hard to prepare the organisation for an end of financial year change in accounting software. It is expected that this change will significantly reduce time and work load spent on financial reporting. We are now able to offer alternative payment options for the convenience of our supporters. The new website allows for membership and workshop signup and donations. Our ticketing system is now online and we have begun offering a card payment option rather than relying on cash-only payments.

During the last 12 months, there have been a number of opportunities for staff and volunteers including attending the County Arts WA Regional Arts Exchange (Mandurah), Artlands (Bendigo), Performing Arts Exchange (Karratha), Artist and Audience workshop with Gill Nichol, WA Showcase (Perth), Fringe World (Perth) and Honeypot (Adelaide). Each of these opportunities allows our staff to build and develop new skills, to strengthen networks with peak organisations and regional arts organisations, and to advocate for our community and for regional arts.

I would like to recognise and thank the Shire of Narrogin for their ongoing support and contribution to the organisation. I would also like to thank the Department of Local Government, Sport and Cultural Industries, Lotterywest, Country Arts WA (now Regional Arts WA) and CircuitWest for their support, belief in what we do and willingness to answer the curly questions.

Recognition and thanks also to the Board of Arts Narrogin for their support, strong governance and ability to rise to a challenge. I would like to personally thank Deborah Hughes-Owen for her enormous contribution to the organisation over the last 7 years as Chair and her unfailing support and encouragement.

To the members, supporters and volunteers, thank you for being part of this amazing arts community. Your support drives us. Despite the increase in staff this year, without volunteers, Arts Narrogin could not operate. The NEXIS and ArtS SPACE volunteers, those that help at events, assist in preparing the books for the auditor, distribute flyers, and contribute to a myriad of tasks that make it possible for Arts Narrogin to exist – to each of you, I thank you. I truly believe that your contribution makes this region a better place to live.

Caitlin Stewart
Manager



OUR PEOPLE

BOARD

Name

Deborah Hughes-Owen
Dianne Strahan
Avril Baxter
Sue Bicknell
Sally Rogers
Mary Martin
Karen Keeley
Amy George
Evan Beckwith

Position

Chair
Vice-Chair
Treasurer
Secretary
Board Member
Board Member
Board Member
Board Member
Board Member

GIFT FUND MANAGEMENT COMMITTEE

David Harrison
Geoff McKeown
Lynda Myres
Sally Rogers

EMPLOYEES

Name

Caitlin Stewart
Casey Thornton
Katie Chadwick
Bradley Flett
Danni Astbury
Catherine Thornton

Position

Manager
Communications Officer
Finance Officer
Event Coordinator
Regional Arts Hub Coordinator
Regional Arts Hub Coordinator

Dates acted (if not for whole year)

Nov 2018 -
Jan 2019 -
Jul 2018 - Jan 2019
Jan 2019 -

VOLUNTEERS

Arts Narrogin gratefully acknowledge the role of all volunteers over the past year. Without your support and input, the organisation just could not function.

LIFE MEMBERS

Peter Taylor



OUR CREATIVE PROGRAM

AT A GLANCE

23

EVENTS

2683

AUDIENCE

306

PARTICIPANTS

81

PAID ARTISTS
AND ARTS
WORKERS

PERFORMING ARTS

The Big HOO-HAA
Purple People Show
Spike the Echidna
Presentes!
Comedy Gold Gala
Flickerfest
Over the Fence Comedy Film Festival

Raise the Roof – Take your Seats program

Baroque by Candlelight - Perth Symphony Orchestra



WORKSHOPS

Drawing - Christine Blackwood

Portrait Drawing - Christine Blackwood

Community engagement – Annette Carmichael

Storytelling taster workshop - Suzanne Ingelbrecht

EXHIBITIONS

NEXIS

From Norfolk to Narrogin - Susan Riley

SHIRE Collection 50/65

NSHS Viewpoint

Continuity

The Alternative Archive: common ground

Quietude

Machines and Makers

Arts SPACE

Bush Babies

Outside my Square

Nancy Henry

The Armour of Aprons

ARTS SUPPORT

Hamish Newman Recital

CATCH (development) - Narrogin Primary School

Book reading - Rachael Morgan

Book launch – Josh Pomykala

Narrogin Repertory Club – The Pink Pearl

Narrogin Repertory Club – Where there's a Will

SMALL BUSINESS SUPPORT THROUGH Arts SPACE

The Breadwright

Divine Framing



November 2019

TREASURER'S REPORT

The audited financial report from Byfields 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 2019.

Income

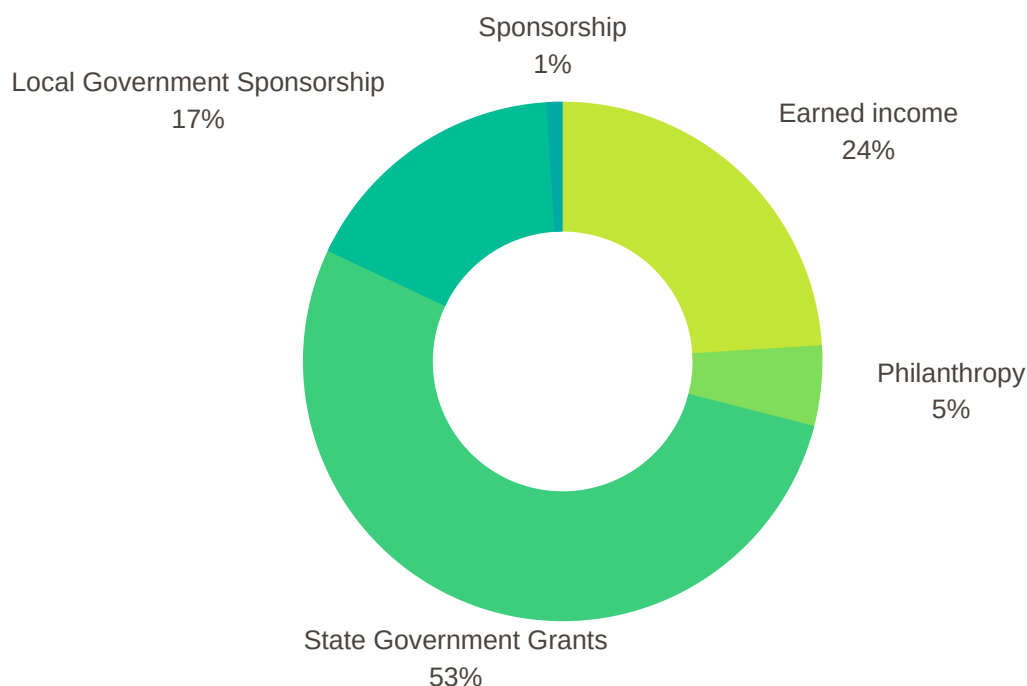
Fifty-three percent of our income for the year came from State Government funding. This consisted of:

- Department of Local Government Sport and Cultural Industries \$79,600 for Raise the Roof
- Regional Arts Legacy Grant \$29,000 (via Country Arts WA)
- Circuitwest \$15,000 for Building Arts Audiences
- Core Art Funding \$5,500 (via Country Arts WA)
- Regional Arts Sector Investment Funding \$5,500 (via Country Arts WA)
- Southern Forest Arts \$4,200 for The Creative Grid (via Country Arts WA)

The Shire of Narrogin provided \$45,000 in baseline financial support to develop this arts organization.

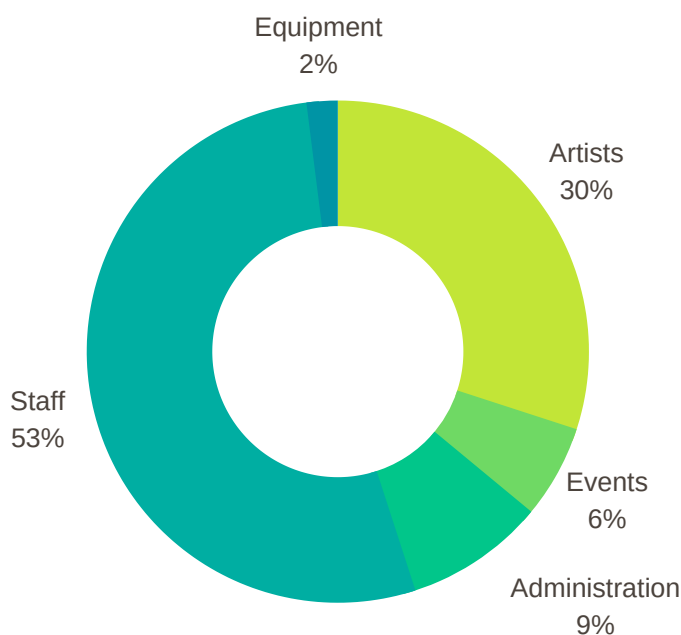
All other income was earned through providing a Regional Hub for Country Arts WA, membership, events, workshops, donations, commission on sale of art work, local business sponsorship and bank interest.

Our income (\$260,888.13) is represented as follows:



Expenditure

Our expenditure (\$167,817.11) is represented as follows:

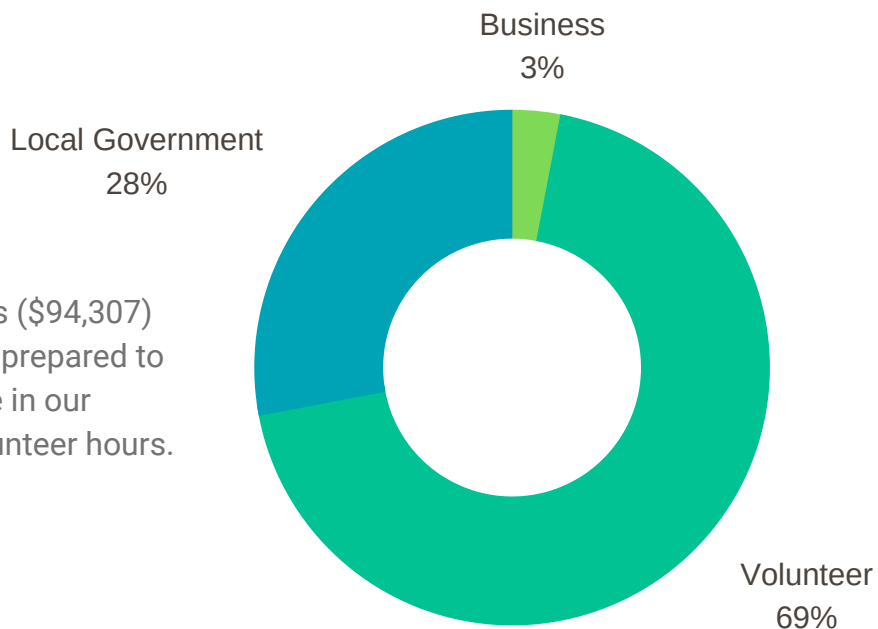


Our largest expense this year was staffing, this allowed us to apply for funding and to run our many and varied programs. Over \$50,000 was paid to artists and over \$10,000 in supporting local businesses and organizations through venue hire, accommodation for visiting artists, catering and advertising. As of 30th June we were holding \$92,639.00 in unexpended grants, enabling us to provide further activities in 2019-20.

Unfortunately most of the funding from the State Government for basic administration is not available in 2019-20 hence the need to look at other ways of generating income including use of our Deductible Gift Recipient Status and building administration into grant applications.

In-Kind Contribution

The \$value for in-kind contributions (\$94,307) shows just what our community is prepared to contribute to enjoy arts and culture in our region, this incorporates 4,373 volunteer hours.



Thank you to Katie Chadwick for embracing the role of finance officer and 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 INC

STATEMENT BY MEMBERS OF THE COMMITTEE

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 2019 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 5th day of November 2019

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.

ARTS NARROGIN INC.

**BALANCE SHEET
AS AT 30 JUNE 2019**

	2019	2018
	\$	\$
ASSETS		
Current Assets		
Bank - Cheque Account	7,443	9,930
Bank - Reserve Account	153,520	80,404
Bank - Gift Account	24,207	12,118
Petty Cash	100	100
NEXIS Float	150	150
Trade Debtors	68	250
Inventory - Taylor Books	4,689	6,030
Total Current Assets	<u>190,176</u>	<u>108,982</u>
Other Assets		
Bond	600	600
Plant and Equipment at Cost	23,738	19,930
Accumulated Depreciation	(15,669)	(12,262)
Prepaid Insurance	1,314	2,352
Prepaid Artisit Fees	2,255	-
Total Other Assets	<u>12,238</u>	<u>10,620</u>
TOTAL ASSETS	<u>202,415</u>	<u>119,602</u>
LIABILITIES		
Current Liabilities		
Creditors	5,483	10,656
Unexpended Grant	92,639	-
Annual Leave Entitlements	4,967	-
GST Payable	17,084	11,113
Total Liabilities	<u>120,172</u>	<u>21,769</u>
NET ASSETS	<u>82,243</u>	<u>97,833</u>
MEMBERS FUNDS		
Members Funds	97,833	72,743
Current Year Earnings	(15,589)	25,089
TOTAL MEMBERS FUNDS	<u>82,243</u>	<u>97,833</u>

ARTS NARROGIN INC.

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019**

	2019	2018
		\$
Income		
Art work sales	681	21
Art work Purchases	(796)	-
Merchandise Sales	109	218
Advertising	-	1,200
Arts SPACE Venue Hire	32	32
Catering	1,143	2,202
Catering Costs	(2,345)	(3,309)
Commission	167	628
Donations	13,675	4,426
Fees and Services	1,086	27,569
Grant - Core Arts Funding	11,000	11,000
Grant - Regional Arts Legacy	29,000	29,000
Grant - Travel Assistance	-	1,036
Grant - Southern Forrest Arts - Creative Grid Grant	3,250	-
Grant - Southern Forest Arts - Artist Fees	1,170	-
Grant - Circuitwest - Building Art Audience	8,161	-
Grant - DLGSC - Raise the Roof	17,839	-
Interest	699	414
Membership	1,238	1,797
NEXIS Art Sales	3,700	417
NEXIS Other Income	1,455	1,024
NEXIS - Payment to Artist & Other Expenses	(4,306)	-
Photocopying	491	793
Sponsorship - Local Government	45,000	35,000
Sponsorship - Other	1,675	3,928
Sundry	514	143
Ticket Sales	24,455	33,171
Tickets Sales - Performers Fees	(20,299)	(36,577)
Ticket Sales - Event Materials	(8,439)	-
Workshops	3,164	13,279
Workshops - Presenters Fees	(6,184)	(9,668)
Workshops - Materials	(853)	(786)
Total income	126,480	119,883
Cost of Good Sold		
Opening Balance	6,030	6,865
Closing Stock (Taylor Books)	(4,689)	(6,030)
Total COGS	1,341	835
Gross Profit	125,139	119,048

ARTS NARROGIN INC.

**INCOME STATEMENT CONTINUED
FOR THE YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
Expenses		
Accommodation and Travelling	6,636	4,493
Advertising and Promotion	3,327	1,276
Audit	1,630	1,530
Occupancy Expenses-Maintenance	1,111	885
Occupancy Expenses- Rent	2,445	2,419
Occupancy Expenses-Telephone	1,760	2,379
Depreciation	3,407	3,987
Fees - Design & Technical	19,560	5,004
Insurance	4,539	2,752
Licenses	844	646
Membership and Subscriptions	623	1,299
Postage and Freight	441	410
Printing and Stationery	2,145	1,288
Professional Development	961	1,041
Sundry	92	1,492
Venue Hire	1,321	1,169
Volunteer Expenses	208	485
Food and Wine Trail Advertising	-	4,584
Employment Expenses-Wages and Salaries	77,169	49,896
Employment Expenses - Superannuation	7,173	4,521
Employment Expenses - Workers Compensation	300	300
Employment Expenses - Annual Leave Entitlements	4,967	-
Other Expense	60	-
Write off Assets under \$500	70	1,168
GST Adjustment	(60)	936
Total Expenses	<u>140,729</u>	<u>93,959</u>
Net Surplus / (Deficit)	<u>(15,589)</u>	<u>25,089</u>

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 2019, 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 2019 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 2019.

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.

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: 6 November 2019