



**na  
va** NATIONAL  
ASSOCIATION  
FOR THE  
VISUAL ARTS

2017 ANNUAL REPORT





Ramesh Nithiyendran presenting The Sandpit: a NAVA Fundraiser at UNSW Art & Design, 2017. Photo by Tanja Bruckner.

### MAJOR FUNDERS



### PROJECT FUNDER



### NAVA GRANT PARTNERS



Penelope Seidler AM

### MEDIA PARTNERS



# The National Association for the Visual Arts (NAVA) Annual Report 2017

NAVA is the peak body protecting and promoting the Australian visual arts. We actively support and affirm the value of artists and the Australian art sector by: leading critical dialogue and debate; informing policy priorities through research and consultation; and providing pathways for professional development and partnerships, with artists at the heart of everything we do.

### Patrons

Pat Corrigan AM, Janet Holmes à Court AC, Professor David Throsby AO

### Staff

Executive Director: Tamara Winikoff OAM (until June), Esther Anatolitis (from November)

Co-Executive Directors: Brianna Munting and Penelope Benton (July – October)

Deputy Director: Brianna Munting (until November)

General Manager: Penelope Benton  
Events and Professional Development

Coordinator: Laura Pike

Administration and Grants Coordinator: Holly Morrison

Marketing and Publicity Coordinator: Yu Ye Wu (until September), Dara Wei (from November)

Casual Administrative Assistants: Claudia Roosen, Leila El Rayes and Kate Blackmore  
Membership Consultant and Design: Deborah Kelly (from August)

PR consultants: Antonia Matalov (January to March), Articulate (March to July)

Google Adwords Consultant: Purple Effects

Designers: Gemma Stoner and Province

Financial Consultant: Jocelyn Payne

IT Consultant: Jay Cooper

Research Interns: Anamaria Correal

### Viscopy

The NAVA nominees to the Viscopy Board were Joyce Parszos, Mandy Martin and Matthew Sleeth, followed by Oliver Watts.

### Acknowledgements

The National Association for the Visual Arts (NAVA) acknowledges the Gadigal peoples of the Eora Nation and all Custodians of Country throughout all lands, waters and territories. We pay our respects to the Elders past, present and future.

NAVA is very grateful to the following major funders: the Visual Arts and Craft Strategy, an initiative of the Australian, State and Territory Governments; the NSW Government through Create NSW; and the Queensland Government through Arts Queensland. NAVA also acknowledges a small grant from the Australian Government through the Australia Council, its arts funding and advisory body to support the development of new income streams and profile-raising strategies for the organisation in 2017. NAVA's Grant program was supported by the Copyright Agency's Cultural Fund; The Freedman Foundation, the Windmill Trust, Penelope Seidler AM, Eckersley's Art & Craft and UNSW Art & Design. NAVA acknowledges our media partners Art Monthly Australasia; Artlink; Art Almanac; Vault Magazine; Eyeline.

NAVA also extends warm appreciation to the artists and participants of 2 fundraiser events held in 2017. A ceramic workshop led by the multi award winning artist Ramesh Mario Nithiyendran. Guided by Ramesh, a small group of 10 collectors and art supporters spent the day creating ceramic figurines in the UNSW Art & Design ceramics lab in Paddington, NSW. The second fundraiser was presented by studio mates and past Archibald finalists Jasper Knight, Julian Meagher, Dean Brown and Oliver Watts. 8 philanthropists met in Jasper's Darlinghurst studio for a night of life drawing. The artists discussed their work and practice, and demonstrated the basics of figurative drawing. Together with a new donation option added to the checkout on our website, NAVA raised over \$20K in donations this year.

### Front Cover Image

Tom Polo, Emotional Patrol, 2017 installation view, STATION, Melbourne  
Courtesy of the artist and STATION, Melbourne  
Photo by Zan Wimberley



# REFLECTING ON 2017

In 2017, NAVA welcomed more Members than at any time in our organisation's history. Located all over Australia, NAVA's Members are passionately dedicated to a broad diversity of contemporary arts practices. Whether focused deeply on advancing their discipline, or exploding what visual arts practice is and can be, NAVA Members create the Australian culture.

On behalf of our Members, and in the interests of all artists, NAVA's advocacy work across 2017 has been effective and expert. We've led campaigns, collaborated with industry partners, contributed publicly to government inquiries, offered targeted strategic advice, and maintained a prominent media voice. Our work has spanned artists' fees, fake 'Aboriginal-style' art, gender equity, public art, copyright and intellectual property, DGR and advocacy, superannuation, tax – and more. The findings of our S2M research, as well as our Membership Survey and our ongoing conversations with you, continue to inform this work. Ensuring that the arts voice is clearly expressed in matters of national cultural significance, NAVA was also a strong and confident voice on key social issues such as marriage equality.

As in each year, NAVA staff travelled across our nation's regions and cities to deliver professional development events, present guest lectures, advise key decision-makers, participate in conferences and symposia, and enjoy a drink and a chat with Members.

Our warmest congratulations to the winners of our many grants and awards – you'll read more about these artists in the following pages – recognising visual artists more broadly but also supporting regional artists, curators, international travel, graduating students, and socially engaged practices. NAVA is delighted to work in partnership with some of Australia's leading philanthropic and funding bodies including the Copyright Agency, Create NSW, Penelope Seidler AM, Carstairs donor, Windmill Trust and The Freedman Foundation,

The NAVA board was strengthened in 2017 by the creation of a new role, with Member support and endorsement at an extraordinary general meeting of the organisation. NAVA's inaugural identified Aboriginal or Torres Strait Islander Elected Artist Representative is Wiradjuri artist, Amala Groom. Amala continues the leadership of other First Nations board, committee and staff members who have served NAVA across its three-decade history including Christine Christopherson, Franscesca Cubillo, Wesley Enoch, Angeline Hurley, Garry Jones, Banduk Marika, Lydia Miller, Lin Onus, Stella Wheildon, and Doreen Mellor, who with Terri Janke co-wrote *Valuing Art, Respecting Culture: Protocols for Working with the Australian Indigenous Visual Arts and Craft Sector*.

NAVA exists to strengthen artists' capacity to develop and sustain their practice; to set national industry standards that promote ambitious and fair institutional practices; and to amplify the voice of the artist to enrich the national conversation.

This report celebrates NAVA's Members, and in doing so, we recognise and celebrate the work of all NAVA staff, board, partners, funders, donors and volunteers whose dedication and expertise supports the work of our Members. In particular we recognise and thank Tamara Winikoff OAM, NAVA's Executive Director across twenty-two years, and Brianna Munting, Deputy Director across seven-and-a-half years, for their passion, their wisdom and their brilliance. And finally, a heartfelt thank you to you, and to everyone who has made 2017 such an extraordinary year.

Onwards together!



Esther Anatolitis and James Emmett. Photo: Joan Cameron-Smith

**James Emmett**  
Chair

**Esther Anatolitis**  
Executive Director



## Chair

James Emmett is a barrister at 12th Floor Wentworth Selborne Chambers and an adjunct senior lecturer in law at the University of New South Wales. James is also Chair of the Inner City Legal Centre Foundation, a director of Twenty10 incorporating the Gay & Lesbian Counselling Service and on the Advisory Board of the La Trobe University Centre for Legislation. He is an enthusiastic supporter of the arts sector generally and the visual arts in particular.



## Deputy Chair and Elected Representative - Artists

Sally Smart is one of Australia's significant contemporary artists recognised internationally for large-scale cut-out assemblage installations, performance and video. The recipient of numerous awards and prizes, she is represented in most major Australian galleries and collections and in various public and private collections internationally. Sally is currently Vice-Chancellor's Professorial Fellow, University of Melbourne.



## Treasurer and Company Secretary

Kathir Ponnusamy has over 18 years of experience in a range of finance and accounting roles both in Australia and Asia. Kathir has worked across several industries including banking, business services, telecommunications and retail. Kathir is a member of the CPA Australia and Malaysian Institute of Accountants.



## Elected Representative - Artists

Pippa Dickson is a designer and creative consultant in the private and public sectors. She was the inaugural Project Manager and CEO of the Glenorchy Art & Sculpture Park (GASP!) and Chair of Design Tasmania. Pippa was also NAVA representative and Co-chair of the National Craft Initiative Steering Committee.



## Elected Representative - Aboriginal or Torres Strait Islander Artist

Amala Groom is a conceptual artist whose practice is informed by, and reflects, First Nations methodologies, epistemologies and ways of being. Her work, as a form of passionate activism, delivers penetrating and insightful commentary on contemporary society, politics and race relations. Articulated across diverse media, Groom's work seeks to subvert and unsettle Western mythology and iconography in order to enunciate Aboriginal stories, practices and histories.



## Co-opted Representative

Maria Farmer, Managing Director of Maria Farmer Public Relations (MFPR), one of Australia's leading entertainment industry PR consultants and a founding committee member of the Human Rights Watch Australia Committee. Maria is a Sydney Swans Ambassador.



## Elected Representative - Organisations

Hannah Mathews is a Melbourne-based curator with a particular interest in the lineage of conceptual art and performative modes of practice. She is currently Senior Curator at Monash University Museum of Art. Her most recent exhibitions include, Power to the People: Contemporary Conceptualism and the Object in Art which launched the Melbourne International Arts Festival's Visual Arts Program in 2011 and Action/Response, a two night cross-disciplinary program for Dance Massive 2013.



## Elected Representative - Organisations

Kelli McCluskey is an artist and co-founder of tactical media art group pvi collective and co-founder of CIA studios, the Perth-based artist run initiative. Kelli writes, colludes, researches and directs for pvi and is responsible for special operations at CIA studios. In 2011 she co-founded Proximity Festival, Australia's first annual one-on-one performance festival, and in 2016, Kelli received the Australia Council's highest award for Emerging and Experimental Arts.



## Co-opted Representative

Bill Morrow is an artist practising drawing, painting and photography. His work is principally concerned with the landscape and the human figure. He is a graduate of the South Australian School of Art (1996). Since 1981 he has photographed in the city of Yogyakarta in Central Java and exhibited there with solo exhibitions in 1995 and 2004. Now retired from the law, Bill worked as a solicitor in South Australia for over 30 years. Since that time he has been a strong advocate for, and defender of artists' rights. Bill is currently a director of Artlink Australia.



## Co-opted Representative, Development Committee Chair

Dr Terry Wu is a respected plastic, reconstructive and aesthetic surgeon with particular interests in reconstructions post major cancer surgery. Terry also serves as a Board Member of Heide Museum of Modern Art and Australian Centre for The Moving Image and supports institutions and events including Sydney Biennale, Adelaide Biennial and the new Australian Pavilion for Venice Biennale. In 2014, Terry established John Street Studios in Brunswick East to provide quality affordable studios for artists in inner city Melbourne.



## Elected Representative - Artists

Michael Zavros is an artist who works across painting, drawing, sculpture and film. He has exhibited widely within Australia and internationally and his work is held in the National Gallery of Australia, Art Gallery of New South Wales, Queensland Art Gallery, Australian National Portrait Gallery and Tasmanian Museum and Gallery. Michael has been the recipient of several international residencies, grants and prizes, and in 2012 Michael received the inaugural Bulgari Art Award.



# CHANGE OF LEADERSHIP

In June 2017, Tamara Winikoff OAM left her role as Executive Director of NAVA after twenty-two years.

Tamara Winikoff is well known across Australia as an arts advocate, cultural commentator and senior arts manager. She has been involved in arts management for thirty-five years and has spoken, written and published extensively about cultural and design issues. In 2004 she was awarded the Australia Council's Visual Arts/Craft Emeritus Medal for outstanding achievement and contribution to the visual arts and craft in Australia, and in 2014 she was awarded an Order of Australia.

Some of the highlights of Tamara's achievement at NAVA have been: securing fifteen years of substantial increase in government funding for the whole sector as a result of the Myer Inquiry which continues to the present; development of the Code of Practice which sets best practice standards for the visual arts industry; being the founder of the Australian Design Alliance and co-founder and co-convenor of Artspeak, (the confederation of national peak arts organisations); leading the push for the introduction of the Artists Resale Royalty and Artists Moral Rights; with NAAE securing the mandating of visual arts in the national curriculum for schools; and launching a thirty year vision document, the National Agenda for the Visual Arts at NAVA's 30th anniversary celebration event at Parliament House in Canberra.

**"Looking back over the years, I feel tremendously proud of what our small, committed, expert organisation has achieved on behalf of Australian arts and artists. It has been a joy and a privilege to support the brilliant work of Australia's cultural creators and the essential contribution they make to articulating the things that matter with such skill and potency."**

Tamara Winikoff

Aegeus Executive Search led a rigorous recruitment process to find a new Executive Director to build on the substantial legacy of Tamara and to take NAVA into the future.

In early September, James Emmett, Chair of the NAVA Board, announced Esther Anatolitis as the organisation's next Executive Director. Esther comes to NAVA with significant leadership experience, extensive networks, and a strong background in visual arts, design, architecture and media. Her practice rigorously integrates professional and artistic modes of working to create collaborations, projects and workplaces that promote a critical reflection on practice. Esther brings local, regional and international experience and perspective to contemporary arts issues. She is one of the nation's leading advocates for the arts.

Esther's first day as Executive Director of NAVA was Monday 30 October 2017.

In November, Brianna Munting left NAVA for a new role after seven-and-a-half impactful years at NAVA. Highlights of Brianna's work as Deputy Director were the We Are Here, Artist Run Initiative (ARI) festival, Future/Forward the first national visual arts summit and her work on 2015 Arts Funding campaign.

The NAVA Board also extend their gratitude and congratulations to Brianna Munting and Penelope Benton for their excellent work as Acting Co-Executive Directors during the period from Tamara's departure in June 2017 and Esther's commencement in October 2017.



Tamara Winikoff in Tom Polo's studio at Artspace Sydney, 2017. Photo by Maja Basker.



# WHAT IS NAVA

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The National Association for the Visual Arts (NAVA) is the national peak body protecting and promoting the professional interests of the Australian visual and media arts, craft and design sector.

## 1. VOICE

Effectively advocate for the interests of the sector and provide research and informed policy advice to key decision makers. Lead critical debate and discussion to build an active, strong and resilient sector.

## 2. RESPECT

Set and monitor best practice standards for the industry. Raise the profile and acknowledgement of the value of art and artists in Australia, and the infrastructure that supports them.

## 3. AGENCY

Through providing high quality resources and a benchmark professional development program, build the skills, knowledge sharing and entrepreneurial capacity of practitioners and the sustainability of their careers.

*NB: Where the term 'visual arts' has been used, this is taken to mean all forms of visual expression.*





# 1. VOICE

A critical aspect of NAVA's work is raising the profile and acknowledged value of art and artists in Australia and the infrastructure that supports them.

## **PROMOTE ARTISTS' VOICES**

### **NAVA: in conversation**

In April 2017, NAVA launched a new fortnightly podcast series between artists, curators and organisations discussing the critical issues and ideas within our sector. NAVA: in conversation shared the voices of artists on site from Cementa17, a regional arts festival in Kandos NSW including Ian Milliss, Aleshia Lonsdale, Nicole Welch, Sarah Waterson, Ann Finegan, Mark Shorter and Sach Catts; Audrey Hulm (aka ADHOC) spoke with Devon Taylor, the Executive Director of The Women's Circus, and Honor Eastly, founder and director of the 'Starving Artist' podcast; in a 3 part series from The National, Blair French spoke with Zanny Begg and Alex Gawronski about their work at the MCA, Nina Miall spoke with Ramesh Mario Nithiyendran at Carriageworks, and Anneke Jaspers with Taloi Havini at the AGNSW. We also shared the voices of Wendy Whiteley; members of ALL conference Lucie McIntosh from Blindside, Georgia Hutchison from Liquid Architecture, Channon Goodwin from Bus Projects and Rosemary Forde from un projects; Liz Nowell, CEO of ACE Open, Adelaide; Kelli McCluskey and Sarah Rowbottam, co-directors of Proximity Festival, Perth; visiting artists from Pakistan, Rabbaya Nasser & Hurmat Ul Ain; Georgie Meagher, CEO and Artistic Director of Next Wave Festival, Melbourne; Gabrielle O'Sullivan, Indigenous Art Code, BiBi Barber, Arts Law Artists in the Black and Judy Grady, Copyright Agency on the Fake Art Harms Culture campaign; Lisa Cahill, Australian Design Centre CEO and Artistic Director and Penny Craswell Creative Strategy Associate on Sydney Craft Week; Hobiennale 17 directors Grace Herbert and Liam James as well as producer Alex Hullah; and Susie Rugg, the Kids & Families Coordinator at the Museum of Contemporary art about the major summer exhibition, Pipilotti Rist: Sip my Ocean. Each episode of this new program reached an average of 300-500 listeners.

### **Artist Files**

In 2017 NAVA continued the popular Artist Files series featuring video interviews with NAVA Members Textaqueen, Julie Gough, Frank + Mimi, Benjamin Forster, Mason Kimber, Tarryn Gill, Dan Elbourne, Salote Tawale, James Tylor, Mikala Dwyer, Paul Yore, Nadeena Dixon, Eveline Kotai, Tom Polo, Torika Bolatagici. As well as introducing each artists' practice and career trajectory, these videos form part of NAVA's important archive of contemporary artists. Each artist was featured on NAVA's home page for three weeks and uploaded to our Facebook page. Collectively views for these videos received over 10,000 plays in 2017 with the most popular one being Mikala Dwyer with over 2,300 views.

### **Articles and Interviews**

As part of its regular e-news, Art Wires, NAVA published 35 articles, 12 of them were commissioned writers and 10 of them were Q&A style interviews with artists and practitioners. We also frequently consulted artists for comment and perspective for NAVA's own articles. By the end of 2017 Art Wires subscribers had steadily grown in numbers to 20,603 from 16,327 subscribers in 2016.

### **Public Forums**

NAVA hosted a number of panels and participatory forums across Australia promoting a diversity of artists' voices and experiences.

Highlights include:

- The Artist Exchange at Parramatta Artist Studios
- Art, Agency, Action, featuring key artists and activists at Firstdraft, Sydney and Testing Ground, Melbourne
- Reimagining Equality with artists and curators at Bankstown Arts Centre
- The Artist as Entrepreneur at the Fitzroy Town Hall in partnership with Print Council of Australia
- I Don't Work For Free: Tensions In Artist Run Initiatives at the School of Creative Arts, UTas
- NAVA Book Club: Indigenous Methodologies in the Artspace Ideas Platform.



Julie Gough, NAVA Artist File, Hobart 2017. Photo by Lucy Parakhina.



# 1. VOICE

## **SECTOR POSITION PAPERS**

### **Copyright**

In 2016 The Productivity Commission undertook a government commissioned study of Australian intellectual property and produced a report which recommended changes to the Australian Copyright Act from 'fair dealing' to a 'fair use' system.

NAVA met regularly with the directors of Arts Law and the Australian Copyright Council to discuss the proposed introduction of Fair Use as part of the revision of Australian Copyright legislation and the potential negative impact on artists' incomes and protection of their professional reputation.

NAVA submitted a response to the Final Report of the Productivity Commission Inquiry into Intellectual Property Arrangements. In late 2017, the federal government announced they will continue to seek further consultation with key groups before making a decision.

In September, NAVA submitted a response to the Review of the Code of Conduct for Copyright Collecting Societies Discussion Paper; and in October NAVA submitted a response to the Exposure Draft of Copyright Regulations October 2017 and the Copyright Legislation Amendment (Technological Protection) Regulations 2017.

### **Innovation**

In mid-March Tamara was invited to participate in a roundtable with the Innovation Committee following up on the submission NAVA made to the Australian Government's Inquiry into 'innovation and creativity: workforce for the new economy'.

### **School to Work Transition**

NAVA has a keen interest in the way in which governments act to determine the environment in which children are provided with education in arts and culture and those who choose, are facilitated to take the journey towards becoming visual arts professionals. In July 2017, NAVA made a submission to the Federal Government's Inquiry on how students are supported from school to work.

### **Inauthentic Aboriginal 'style' art**

It is currently not illegal to sell fake Aboriginal style souvenirs as long as the product says where it was made. Recent research conducted by the Indigenous Art Code found that 80% of Indigenous souvenirs in tourist shops are fakes. In 2017 the House of Representatives Standing Committee on Indigenous Affairs held an inquiry into the growing presence of inauthentic Aboriginal and Torres Strait Islander 'style' art and craft products and merchandise for sale across Australia. NAVA submitted a response to the inquiry.

### **DGR Reforms**

In 2017, Treasury's Tax-Deductible Gift Recipient (DGR) Reform Opportunities discussion paper and recommendations threatened the important advocacy and campaign work that art organisations such as NAVA do. NAVA made a submission in response to the discussion paper outlining the way that this work contributes to lead effective and informed government policy-making.

### **An Open and Creative City**

The current lack of consistent guidance and categorisation for small-scale temporary creative use of existing spaces under the BCA and local planning controls means that small, low impact arts and cultural events are given impractical compliance parameters designed for broader classifications of entertainment. NAVA submitted a response to the City of Sydney's Discussion Paper 'An Open and Creative City: planning for culture and the night-time economy', with particular focus on Action 3: Allow minimal impact small-scale cultural uses without development consent.

## **MEETINGS**

In 2017, members of the NAVA senior management team met and consulted with key industry experts, arts ministers, state arts department executives, artists, and arts organisations across ACT, NSW, Qld, SA, Tas, Vic and WA on NAVA's arts policy recommendations and various campaign and advocacy work.



Eugenia Flynn, Guy Abrahams and Lucrecia Quintanilla as part of NAVA's Art Agency Action forum, Testing Grounds, Melbourne, 2017. Photo by Daniel Gardeazabal.



# 1. VOICE

## RESEARCH

### S2M: the economics of Australia's small-to-medium visual arts sector

With a Knowledge Exchange Grant from the City of Sydney, NAVA commissioned Economists at Large to measure the economic and cultural output of Australia's small-to-medium (S2M) visual arts organisations, following a survey of urban and regional galleries, artist-run initiatives (ARIs), Australian Craft and Design Centres (ACDCs) and Contemporary Arts Organisations (CAO) in 2016.

The data in this study revealed that the small-to-medium visual arts sector employs over 2,000 people, puts \$100 million into the economy and produces 26,000 new art works each year with a budget worth just 0.03% of Federal Government revenue, and there has been a 17.5% decline in per capita federal arts spending from 2008 to 2013.

## MEDIA IMPACT

In 2017, NAVA maintained an authoritative, responsive and inspirational national advocacy voice in the media on behalf of the Australian visual arts sector.

NAVA either contributed to or was discussed by: The Australian, The Age, The Sydney Morning Herald, The Guardian, The Saturday Paper, Crikey, Daily Review, The Conversation, ArtsHub, Art Almanac, Artlink, Artforum online, Hyperallergic; RTRFM, Perth, FBI Radio; The Wire, Next Wave Pegboard, Creative City Sydney Newsletter, Artsource, City News, Sydney, Art Monthly Australasia, ABC Hobart, Fraser Coast Chronicle, QT, Love Local News, ArtAsia Pacific, MGNSW, Art Guide, SBS Living Black Radio, Melbourne Art Network, Apollo, The Australian, Art Collector, ArtsHub, Vogue Living, Broadsheet, Point + Line, Melbourne Art Network and Triple R.

Number of media articles: 79

**“Cuts made by stealth undermine confidence in Treasury’s understanding of what it takes to foster truly creative industries. I worry that programs directly affecting artists will suffer even more.”**

Esther Anatolitis in ArtsHub, Dec 2017

**‘The Australian culture is ours to create. Let’s build it with passion, care, and confidence in one another.’**

James Emmett and Esther Anatolitis in Arts Hub, Nov 2017

**“DGR is an essential tool for arts organisations to drive and attract philanthropic support from the private sector, however, it should not come with the condition of gagging the critical and legitimate advisory role played by many not-for-profit organisations”**

Penelope Benton in ArtsHub, July 2017

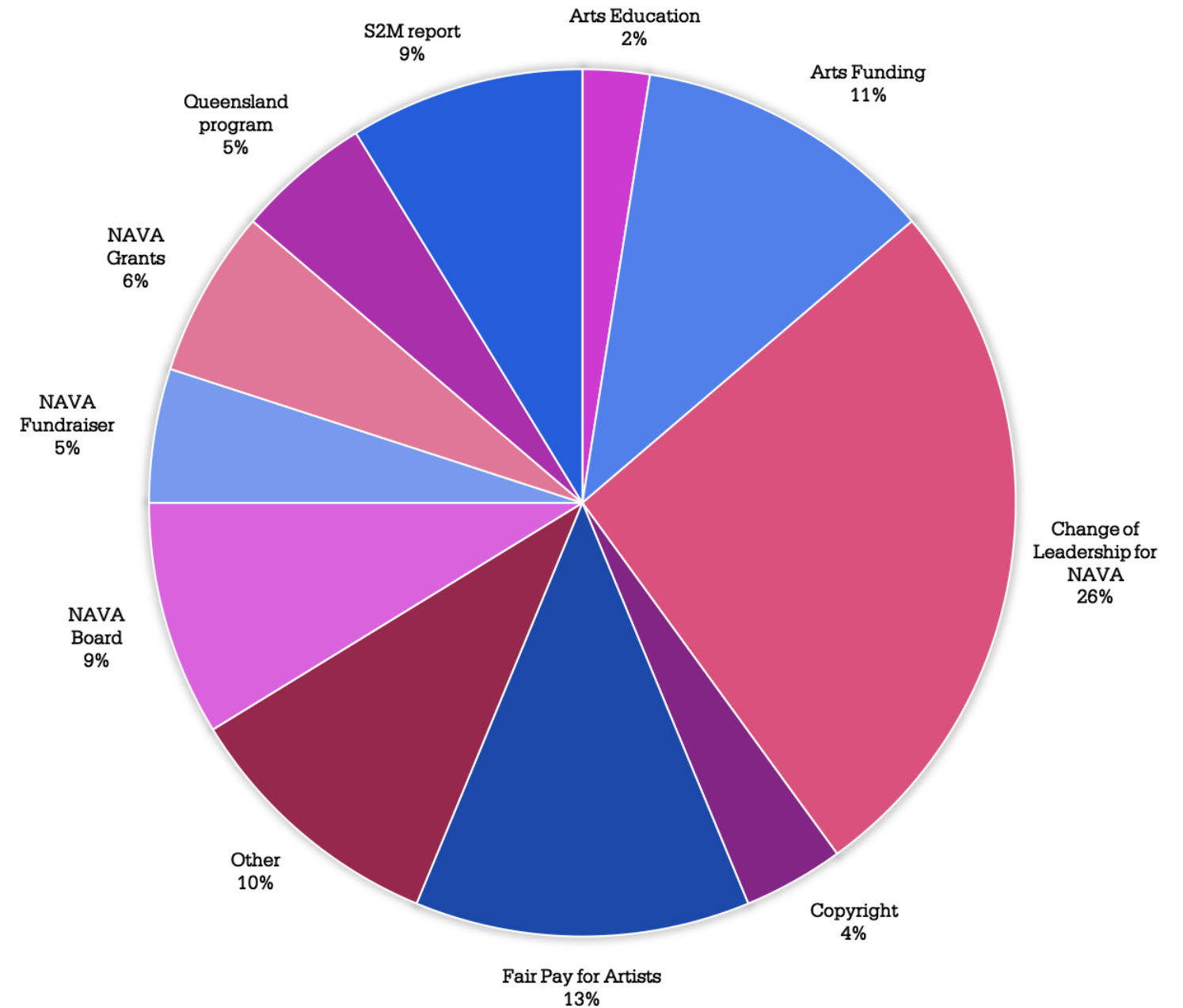
**“The ‘more with less’ culture is reaching breaking point and needs immediate policy intervention to ensure that Australia’s cultural production doesn’t shrivel through a process of attrition”**

Tamara Winikoff in the Daily Review, Feb 2017

**“NAVA argues that artists deserve the same recompense as all other professionals who are paid for their labour, as well as the cost of any materials they use in their work.”**

Tamara Winikoff in The Guardian, Feb 2017

## NAVA in media articles



## 2. RESPECT

NAVA advocates for ethical practices in the arts. It sets best practice standards for the visual arts industry with the Code of Practice for the Professional Australian Visual Arts and Craft Sector and Protocols for Working with the Indigenous Visual Arts and Craft Sector.

### **FAIR PAY FOR ARTISTS**

A sector survey conducted in late 2016 of art industry practices around the country revealed that the payment of fees and wages to artists continues to vary dramatically and somewhat chaotically across the sector. In 2017, NAVA renewed its campaign to gain recognition of a group of rights for artists and other art professionals including artists' fees; superannuation; tax; and social security.

NAVA hosted sector roundtable with key industry experts to discuss NAVA's Fair Pay for Artists campaign at Canberra Contemporary Art Space, ACT; QUT Art Museum, Qld; Art Gallery of South Australia, SA; West Space, Melbourne, Vic; King Street Arts Centre, WA; and Artspace Sydney, NSW.

#### **Artists' Fees**

There was mixed opinion about the level of fees in NAVA's Code of Practice and how to read them. It was also noted that the listing of an hourly rate in NAVA's Code of Practice would be useful for both artists negotiating allowances for additional administrative work, as well as to bring practice back in line with other industries.

NAVA is currently planning a full review of the Code of Practice including Chapter 7: Fees & Wages and exploring new options for mandating payment.

#### **Superannuation**

There is general confusion in the industry about superannuation for artists working in galleries.

As part of this campaign, NAVA consulted with a number of lawyers and superannuation experts to resolve the grey areas of current legislation, finding that there are some instances when the concept of an 'employee' is legally extended to include the work of visual artists, sole traders and contractors for superannuation purposes. New factsheets were published on the NAVA website and to all subscribers.

#### **Tax**

Under the Tax Ruling: carrying on business as a professional artist, artists are required to declare all sources of income, including grants, awards and prizes. As artists' incomes are often low and winning monetary awards and prizes is rare, NAVA consulted with a number of artists and tax accountants on one of its arts policy recommendations that has been that grants, fellowships, awards and prizes for artists should be tax exempt. NAVA plans to renew the push for the adoption of this recommendation in 2018.

#### **Social Security**

In Australia there is no assistance provided to artists in recognition of the particular challenges in sustaining a lifelong career.

As well as artists encountering problems in accessing unemployment benefits specifically because of their occupation, it was also raised that artists risk losing Centrelink payments if they receive an artists' fee, materials fee or are awarded a grant, prize or scholarship. However, these types of payments are likely to be a 'one-off' for the creation or presentation of artwork, rather than a contribution to living expenses.

NAVA is planning to conduct further research into how the current system could be improved for artists and artswomen in order to resolve this issue with Centrelink.



Madika Penrith, NAVA's Fair Pay for Artists campaign. Photo by Tanja Bruckner.



## 2. RESPECT

### **FIRST NATIONS**

At the NAVA EGM on 27 March 2017 a change to NAVA's Articles was approved to expand the board by a new position for an elected director representing the Aboriginal and Torres Strait Islander visual arts sector. Subsequently there was a call for nominations for the position. Wiradjuri artist, Amala Groom, was elected unopposed as the first identified Aboriginal or Torres Strait Islander Visual Arts Representative Director on the board, starting from the AGM on 26 May.

In 2018, consultation will begin with members of the First Nations visual arts community for the structure a First Nations Sub-Committee of the NAVA board.

### **GENDER EQUITY**

In collaboration with Countess, NAVA met with the Australia Council to discuss data collection on gender statistics to aid the research of Countess, this was also lodged as a formal written request.

The Countess Report was released in 2016 and is a benchmark piece of research for the Australian visual arts sector. Produced by artist Elvis Richardson, the report reveals the extent of gender imbalance across the spectrum of the contemporary art world. This research was funded by Western Australia's Cruthers Art Foundation and backed by NAVA.

### **PUBLIC ART**

NAVA consulted with several artists and began a partnership with LGNSW and Create NSW to resolve widespread and ongoing issues with public art commissioning. This work will continue in 2018.

### **MEMBER SUPPORT**

NAVA supports artists and arts workers in disputes and the implementation of ethical practices.

#### **Advice**

NAVA responded to approximately 350 requests per month for advice from artists, arts organisation and others in the arts sector.

#### **Disputes**

NAVA assisted 44 Members experiencing difficulties in relation to having their rights respected. NAVA supported these artists through invoking Australian laws, regulations and art industry best practice standards.

Disputes included:

- Making alterations to exhibition contracts in relation to best practice standards as laid out in the NAVA Code of Practice.
- Multiple instances of non-payment to artists by galleries for work sold.
- Multiple instances of copyright infringement, particularly in online situations.
- Multiple instances of artists wishing to request an artist fee or increase their artist fee to be in line with the NAVA Code of Practice.
- Artists having their Australian Business Number (ABN) cancelled.
- Dispute between artist and gallery as to how the artist is acknowledged as a collaborator.
- Dispute between artist and organisation regarding the ownership of copyright in works commissioned or exhibited.



Doreen Mellor and Amala Groom at NAVA Book Club: Indigenous Methodologies, Artspace Ideas Platform, Sydney 2017. Photo by James Photographic Services.



# 3. AGENCY

NAVA builds the skills, agency and capacity of Australian visual and media arts, craft and design practitioners.

## **GRANTS & SCHOLARSHIPS**

In 2017 NAVA distributed over \$137,840 in value to visual and media arts, craft and design practitioners through our grants programs.

### **Visual Artists Fellowship**

NAVA received 71 applications for the second year of the fellowship supported by the Copyright Agency. Sarah Goffman (NSW) and collaborative duo Sonia Leber and David Chesworth (Vic) were awarded \$20,000 each.

### **Australian Artists' Grant**

The Australian Artists' Grant was made possible in 2017 through a generous donation from Penelope Seidler AM. Four artists were awarded \$1,000 and an artist group received a highly commended award of \$500, from a field of 80 applications from artists around Australia. An additional Eckersley's Art & Craft Prize was awarded.

### **NSW Artists' Grant**

With devolved funding from Create NSW, NAVA delivered \$50,000 in grants to 37 projects by NSW artists from a field of 207 applications. Four additional Eckersley's Art & Craft Prizes were also awarded.

### **Carstairs Prize**

The refocused Carstairs Prize received 31 applications for socially engaged art projects that embraced participatory and collaborative experiences. Abdullah M. I. Syed from Mount Druitt, NSW was awarded \$3,000.

### **The Freedman Foundation International Scholarship for Curators**

21 applications were received for The Freedman Foundation International Scholarship for Curators. The scholarship was awarded to Amina McConvell from Darwin, NT.

### **The Freedman Foundation Travelling Scholarship for Emerging Artists**

From a pool of 37 applications four emerging artists were awarded \$5,000 each to travel overseas to further their professional development. The four artists selected were Spence Messih (NSW), Sara Retallick (Vic), Roberta Rich (Vic) and Alexandra Spence (NSW).

Dara Wei, Masters of Curating and Cultural Leadership candidate, UNSW Art & Design, was selected for The Freedman Foundation Curatorial Scholarship to curate the presentation of the selected artists' work at UNSW Galleries in Sydney along with returning scholars from 2015 Jorgen Doyle, George Egerton-Warburton, Claudia Nicholson and Jason Phu.

### **Windmill Trust Scholarship for Regional NSW Artists**

NAVA received 37 applications for this years increased scholarship of \$10,000. The scholarship was awarded to collaborative duo Rachel Peachey and Paul Mosig from Katoomba, NSW. 2017 was also the 20th anniversary of the scholarship which was celebrated with an exhibition following the career journeys of past scholarship winners, held at the Murray Art Museum Albury, NSW.

### **NAVA Ignition Prize for Professional Practice**

This year NAVA awarded 13 Ignition prizes to graduating students from metropolitan and regional art schools across the country.



Claudia Nicholson's work in The Freedman Foundation Travelling Scholarship for Emerging Artists exhibition, UNSW Galleries, Sydney 2017. Photo by Campbell Henderson.



# 3. AGENCY

## PROFESSIONAL DEVELOPMENT

NAVA initiated and delivered over 55 events in 2017, engaging with more than 4,000 attendees. These events included forums, lectures and workshops.

### National

Members of the NAVA team delivered professional practice workshops and lectures at UTas, UniSA, Adelaide School of Art and Edith Cowell University.

### New South Wales

Laura Pike joined the team as Professional Development Coordinator in 2017. Funded by Create NSW, this program delivered over 30 activities in 2017, attracting more than 1,900 attendees and participants.

#### Forums

NAVA delivered a series of forums in Sydney, Western Sydney and regional NSW on key issues affecting the sector including: Making a career in the arts in partnership with SAMAG and Artspace; Reimagining Equality with artists and curators at Bankstown Arts Centre; Art, Agency, Action, with artists and activists at Firstdraft, Sydney; The Under Represented at Sydney Contemporary; NAVA Book Club: Indigenous Methodologies in the Artspace Ideas Platform; and The Artist Exchange at Parramatta Artist Studios.

#### Lectures and Workshops

We gave a series of professional practice lectures and workshops to at the National Art School, UNSW Art & Design, Sydney College of the Arts, St George TAFE, St Leonards Creative Precinct, Wollongong Council, Meadowbank TAFE, Hurstville Library, Nepean TAFE, Peacock Gallery and Newcastle University.

#### Regional

Workshops and artist roundtables were delivered in Wagga Wagga, Kandos, Broken Hill and Albury on skills development in the areas of best practice standards, grant writing, marketing and business basics for artists.

### Queensland

Sophie Chapman joined the NAVA team in 2017 as Queensland Program Coordinator, funded by Arts Queensland. This program delivered 30 activities in 2017, engaging 70 artists and arts workers with paid roles, attracting more than 800 attendees and participants.

#### Forums

NAVA co-presented Sharon Loudon book launch with Raygun (ARI) in Toowoomba; Contemporary Curating: the gig economy, ACUADS forum was held at QUT Art Museum, in partnership with QUT and Griffith University; Best practice: working together with artists was a professional development intensive for emerging artswriters. Through conversations and discussions held during the intensive several key focus areas were identified for further events including 'consent gathering' process and relationship building with artists and 'cultural safety' for First Nations artists and artswriters.

#### Workshops

In 2017 Flying Arts Alliance and NAVA partnered together to deliver Where to next - a career management intensive for mid-career artists. The program was well received and will be presented again in 2018 to a regional area.

NAVA initiated a new partnership with BlakLash Collective; an Indigenous curatorial consultancy group to build a First Nation's led curatorial mentorship program in 2018. The proposed program will facilitate cross-regional/cross-clan mentorships with Aboriginal and Torres Strait Islander artists and curators accumulating an exhibition outcome (2018-19).

In 2017 NAVA's Queensland Program Coordinator held a residency at Artisan gallery over a period of four weeks allowing local Members direct access to NAVA staff for professional development and best practice advice.



Audience at NAVA's Best practice: working together with artists, professional development intensive for emerging arts workers presented in partnership with Artisan, Brisbane 2017. Photo by Thomas Oliver.



# 3. AGENCY

## The Code of Practice

The Code of Practice is a free online resource and continues to be NAVA's most utilised resource. The Code provides a set of practical and ethical guidelines for the conduct of business between art/craft/design practitioners and galleries, agents, dealers, retailers, buyers, sponsors and partners, commissioners, employers and the managers of residencies, workshops, competitions, prizes and awards.

## NAVA Guides and Factsheets

In 2017, NAVA published 8 new guides and factsheets on Writing a Development Strategy; Superannuation Contribution Obligations for Employers; Completing a Super Choice Form; Who owns the copyright in a photograph; Copyright and Social Media; Street Art: Getting Started.

## NAVA Online Courses

NAVA Online Courses were delivered from over 12 industry experts including artists, curators, writers, critics and administrators. NAVA continued popular courses Art Business Basics, Winning Grant Proposals and Building Your Audience, and established two new courses in partnership with the Arts Law Centre of Australia; Arts Contracts for Beginners and Advanced Arts Contracts. Artists participated in the courses from around Australia.

## **"It was a brilliant course and a leap forward towards applying for grants"**

Writing Grant Proposals participant

## **"Audrey was amazing! Her knowledge, feedback, advice and research was more than thorough, inviting and alternative and exceeded my expectations."**

Building your Audience Participant

## **"I now know how to read a contract properly, point out what's missing from my point of view and negotiate terms around image useage and additional image license fees."**

Arts Contracts - Advanced participant

## ADVOCACY

NAVA supported artists and organisations in facilitating change in their local area.

### Grafton Regional Gallery

NAVA was approached by Clarence Valley based Members regarding a proposed Sustainability Plan for the Grafton Regional Gallery which included a reduction of the gallery's budget by a further 50% from the 2018-19 financial year and replacing skilled arts professionals with the volunteers of the Gallery Foundation. Letters were sent to Councillors and a toolkit was made available on the NAVA website to assist local artists to take action. The Clarence Valley Council called an extraordinary meeting in late June 2017 where Councillors voted 7 to 1 against the cuts, demonstrating that they had listened to the community.

### Hobart Art Prize

In response to an approach by a group of Hobart based Members, NAVA undertook advocacy in relation to the proposal by Hobart City Council to review the effectiveness of the City of Hobart Art Prize and consider alternatives.

The Hobart City Council conducted a review of the City of Hobart Art Prize (CHAP), prior to a final report to Council. NAVA made a submission on behalf of more than 50 people involved in the arts sector recommending a new exhibition model that would contribute to and enhance the image and role of the City as a supporter of a diverse range of arts activities that align with the Creative Hobart strategy. An outcome is still pending.



Britt Salt in her studio, Melbourne 2017. Photo by Zan Wimberley.



# 3. AGENCY

## MEMBERSHIP

NAVA supports professional opportunities and practices through NAVA Membership which includes 7 types of heavily discounted insurance cover including public liability, professional indemnity and personal accident.

In 2017, NAVA Premium Plus Members grew by 20% and Organisation members by over 40% resulting in the highest number of NAVA Members in history!

NAVA's free subscribers also increased by 24%, Instagram followers by 33% and Facebook followers by 9% demonstrating a successful impact in NAVA's brand awareness. With the assistance of external consultants, NAVA started rolling out Google Adwords in August 2017. In the first few months of this activity, website sessions overall increased by 19% and new users increased by 20%. This continues to grow.

### No. of Members that self-identity in priority areas:

ATSI artist:	3%
CALD artist:	16%
Artist with a disability:	6%
Artist living in regional Aust:	17%

## Brand Awareness

NAVA implemented a number of new strategies to build brand awareness and increase its membership this year. In the first part of 2017, we engaged 11 artists to feature in promotion for the organisation; Abdul Abdullah, Agatha Gothe-Snape, Bianca Hester, Britt Salt, Julie Gough, Justin Shoulder, Karen Black, Keg de Souza, Michael Mezaros, Salote Tawale and Vipoo Srivilasa.

Later in the year, we commissioned artist and NAVA member, Deborah Kelly to create new graphic imagery and text for a membership campaign; and worked with external Google specialists, Purple Effects, to assist NAVA with a Digital Strategy to make use of a Google Grant we received as a non-profit organisation.

## Benefits

### NAVA Free

- Access to the Code of Practice online
- Access to NAVA grants online
- Art Wires monthly e-news
- Access to industry updates and event listings
- Participation in NAVA campaigns

### NAVA Premium

- All NAVA Free benefits
- Flexible payment plan
- Information and advice, advocacy and referrals
- Access to resources such as factsheets, checklists, templates and tutorials
- Access to opportunities listings
- Access to NAVA programs
- Access to affordable transit and exhibitions insurance
- Discounts on NAVA events and courses, entry to galleries and museums, at Eckersley's Art & Craft supplies stores and on art magazine subscriptions
- Assistance with disputes
- Voting at the AGM

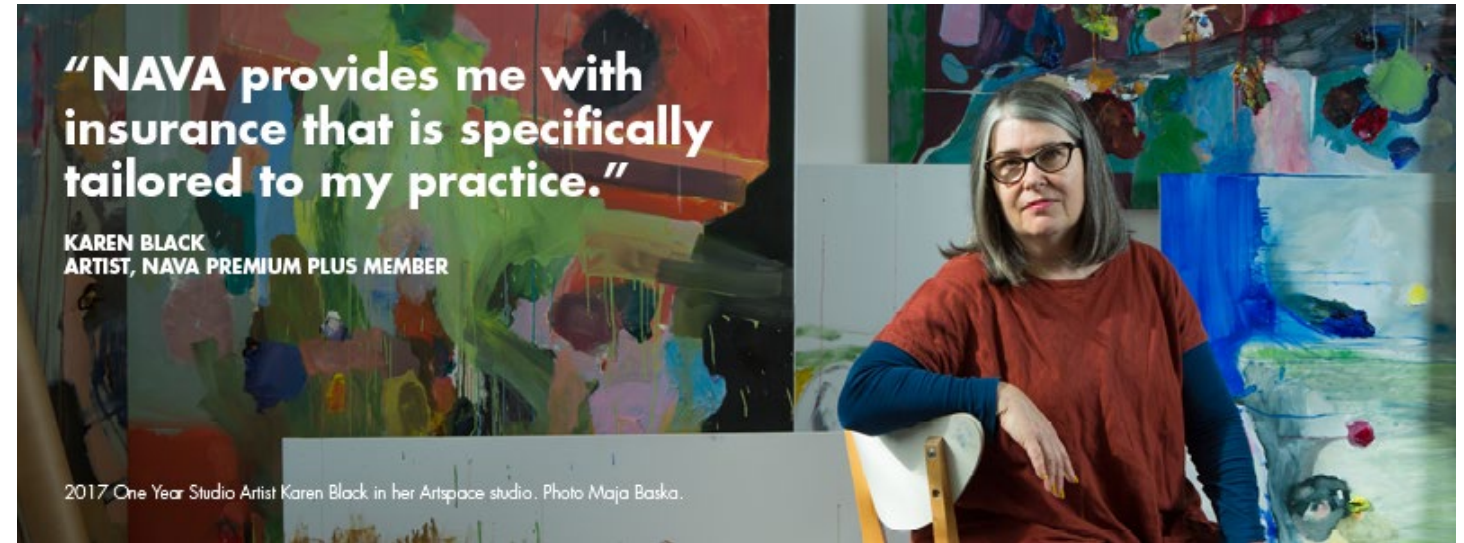
### NAVA Premium Plus

- All Premium Membership benefits
- 7 types of heavily discounted insurance cover including public liability, professional indemnity and personal accident within Australia and international destinations.

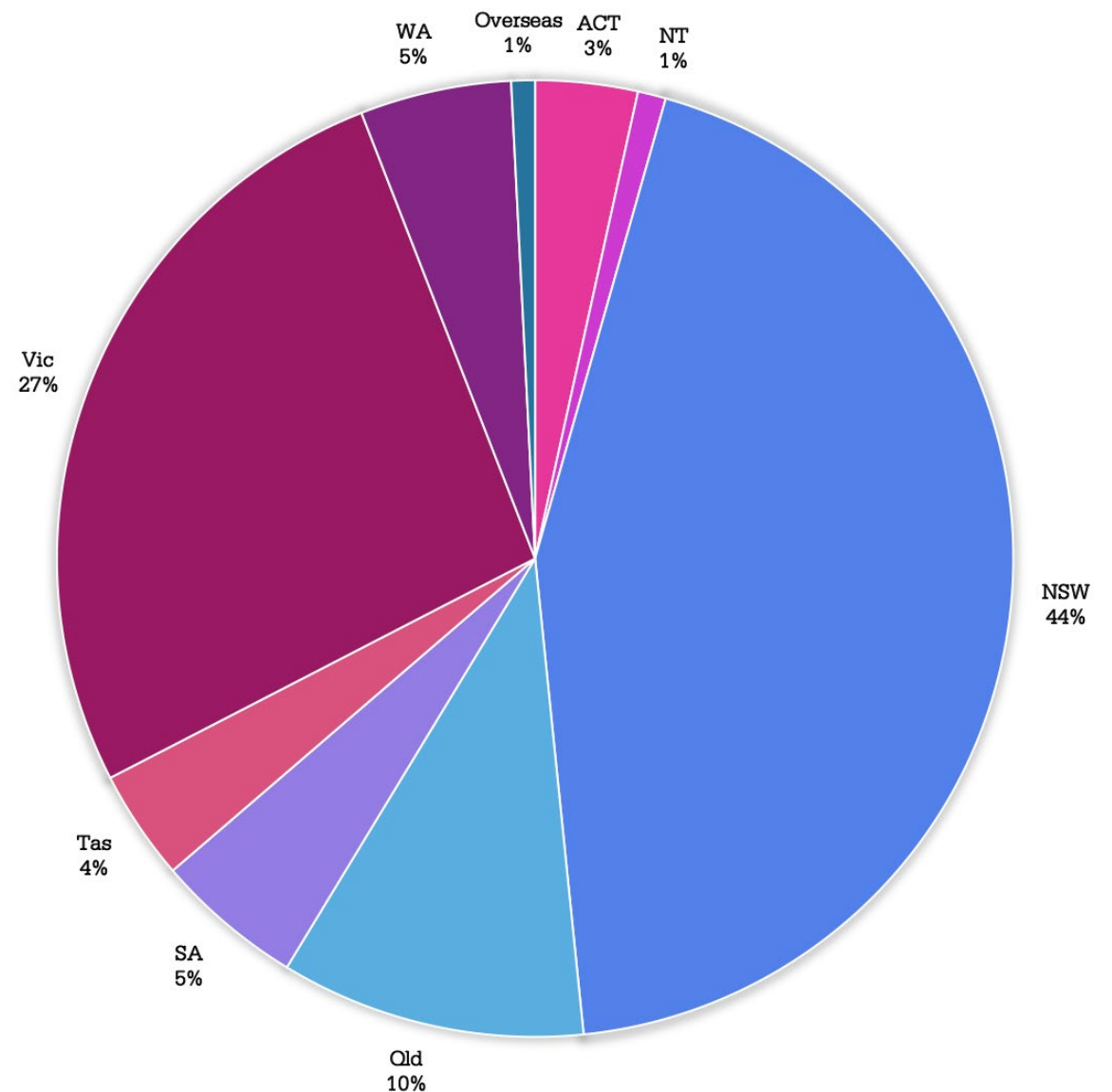
## New Benefits

In 2017, NAVA introduced new Membership benefits:

- King & Wilson freight discount for Members on all King & Wilson provided services, including transport, storage & packing between Sydney and Melbourne, and on local and international transit insurance products.
- We also extended our Premium Plus insurance to New Zealand citizens.



## NAVA Members in each state







## NATIONAL ASSOCIATION FOR THE VISUAL ARTS LIMITED

Annual Report  
31 December 2017

# Contents

National Association for the Visual Arts Ltd

### Table of Contents

Corporate Information	3
Directors' Report	4
Auditor's Independence Declaration	9
Statement of Surplus or Deficit and Other Comprehensive Income	10
Statement of Financial Position	11
Statement of Changes in Equity	12
Statement of Cash Flows	13
Notes to the Financial Statements	
1 General information and statement of compliance	14
2 Changes in accounting policies	14
3 Summary of accounting policies	14
4 Revenue	22
5 Cash and cash equivalents	24
6 Trade and other receivables	24
7 Financial assets and liabilities	25
8 Other short term financial assets	25
9 Other assets	25
10 Plant and equipment	26
11 Intangible assets	26
12 Trade and other payables	27
13 Employee remuneration	27
14 Other liabilities	28
15 Contingent liabilities	28
16 Post-reporting date events	28
17 Member's guarantee	28
18 Related party transactions	28
19 Leases	29
Directors' Declaration	30
Independent	31
Auditor's Report	31
Additional Financial Information Disclaimer	34
Detailed Statements of Surplus or Deficit	35



# Corporate Information

National Association for the Visual Arts Ltd

	Name	Special Responsibilities
Directors	James Emmett Maria Farmer Amala Groom Hannah Mathews William Morrow Kathir Ponnusamy Pippa Dickson Sally Smart Dr Terry Wu Michael Zavros	Chair     Treasurer  Deputy Chair
Company Secretary	Kathir Ponnusamy	
Registered Office and Principal Place of Business	43-51 Cowper Wharf Roadway Woolloomooloo NSW 2011	
Bankers	Westpac Banking Corporation 50 MacLeay Street Potts Point NSW 2011	
Auditors	Steven J Miller & Co Chartered Accountants	

# Directors' Report

National Association for the Visual Arts Ltd

The Directors of the National Association for the Visual Arts Ltd present their Report together with the financial statements for the year ended 31 December 2017 and the Independent Audit Report thereon.

## Directors' details and meetings

The following persons were directors of the National Association for the Visual Arts Ltd during or since the end of the financial year.

The number of meetings of Directors (including meetings of Committees of Directors) held during the year and the number of meetings attended by each director is as follows:

Name	Date of Appointment	Date of Cessation	Board meetings	
			A	B
Pippa Dickson	30 May 2012	25 May 2018	6	6
James Emmett	22 June 2016	continuing	7	7
Maria Farmer	22 June 2016	continuing	7	7
Amala Groom	29 May 2017	continuing	4	4
Hannah Matthews	30 May 2014	continuing	6	1
Kelli McCluskey	30 May 2012	25 May 2018	6	2
William Morrow	30 May 2014	continuing	6	6
Kathir Ponnusamy	7 Mar 2014	continuing	7	5
Sally Smart	30 May 2014	continuing	6	4
Dr Terry Wu	29 May 2015	continuing	7	6
Michael Zavros	30 May 2014	continuing	6	4

A Number of meetings the director was entitled to attend

B Number of meetings the directors attended

Details of directors' qualifications, experience and special responsibilities can be found on pages 6 and 7 of this report.

Mr Kathir Ponnusamy has been the Company Secretary since March 2014.

The National Association for the Visual Arts (NAVA) is the national peak body protecting and promoting the Australian visual and media arts, craft and design sector.

## The company's 2017 objectives:

<b>1</b>	<p><b>Voice</b></p> <p>Effectively advocate for the interests of the sector and provide research and informed policy advice to key decision makers. Lead critical debate and discussion to build an active, strong and resilient sector.</p> <p>The company will achieve this through:</p> <ul style="list-style-type: none"> <li>• Advocacy, research and campaigns</li> <li>• Representation and media comment</li> <li>• Consultation and critical discussion forums</li> </ul>
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# Directors' Report

National Association for the Visual Arts Ltd

The company's 2017 objectives continued

2	<p><b>Respect</b></p> <p>Continue to set and monitor best practice standards for the industry. Raise the profile and acknowledgement of the value of art, artists and the sector in Australia, and the infrastructure that supports them.</p> <p>The company will achieve this through:</p> <ul style="list-style-type: none"> <li>• Industry Standards</li> <li>• Visual and Media Arts, Craft, Design community</li> </ul>
3	<p><b>Agency</b></p> <p>Provide high quality resources and a benchmark professional development program to build the skills, knowledge sharing and entrepreneurial capacity of practitioners and the sustainability of their careers.</p> <p>The company will achieve this with:</p> <ul style="list-style-type: none"> <li>• Online courses, face to face events and professional development resources</li> <li>• Grants and scholarships</li> <li>• Members</li> </ul>

## PRINCIPAL ACTIVITIES

The principal activities of the company during the year were to provide member and sector services, advocacy and leadership, programs, communication and marketing and ensure organisational sustainability.

There were no significant changes in the nature of activities of the company during the year.

## PERFORMANCE MEASURES

### 1. VOICE

- Held meetings and briefings with State and Federal politicians of all allegiances as well as with arts departments and the Australia Council for the Arts
- Wrote submissions and represented the sector at public hearings and major meetings
- Undertook research, sector surveys and consultations
- Organised and attended meetings with sector bodies and media
- New resources developed and made available to the sector to assist them in their own advocacy
- Contributed to local and national commentary on art education, copyright, DGR, the innovation agenda and inauthentic Aboriginal and Torres Strait Islander 'style' art and craft products
- NAVA was interviewed, quoted or mentioned in 80 media articles and broadcasts.
- Increased online reach capacity via Google and social media platforms.

### 2. RESPECT

- Managed national bodies and networks and was represented on their boards including Artspeak, National Advocates for Arts Education, Viscopy | Copyright Agency, liaised with other peak bodies and held or spoke at a number of public meetings
- Promoted standards for industry best practice
- Assisted 44 members with disputes, with 95% successful outcomes

# Directors' Report

National Association for the Visual Arts Ltd

The company's performance measures continued

### 3. AGENCY

- Initiated and delivered 55 national events including forums, workshops and seminars and engaging with more than 2,850 attendees and over 70 paid speakers
- Secured funds and managed delivery of over \$137,840 in grants and scholarships to over 67 individual artists, collectives and groups
- Responded to approximately 350 requests per month for information and referrals
- Membership rose by 14% in 2017 and free subscribers grew by 23%

## ORGANISATIONAL SUSTAINABILITY

- Reviewed NAVA's business model
- Met regulatory requirements, grant acquittals and financial reporting responsibilities
- Conducted 4 Board meetings with active Board member engagement, 2 Strategic Planning meetings and 1 Development Committee meeting

## OPERATING RESULT

The operating surplus for the year ended 31 December 2017 was \$32,142 (2016: surplus \$71,646). The surplus was due increase in membership and successful fundraising initiatives.

## Directors' qualifications and experience

Name	Qualifications and Experience
Pippa Dickson PhD Fine Arts BA (Political Science)	Designer and creative consultant in the private and public sectors, and is Chair of Design Tasmania. She was the founding CEO of the Glenorchy Art & Sculpture Park (GASPI) and Co-Chair of the National Craft Initiative Steering Committee an initiative of NAVA and the ACDC network.
James Emmett	Barrister at 12th Floor Wentworth Selborne Chambers and an adjunct senior lecturer in law at the University of New South Wales. James is nearing the end of his term as Chair of Artspace Visual Arts Centre. He is also Chair of the Inner City Legal Centre Foundation, a director of Twenty10 incorporating the Gay & Lesbian Counselling Service and on the Advisory Board of the La Trobe University Centre for Legislation. He is an enthusiastic supporter of the arts sector generally and the visual arts in particular.
Maria Farmer	Managing Director of Maria Farmer Public Relations (MFPR), one of Australia's leading entertainment industry PR consultants and a founding committee member of the Human Rights Watch Australia Committee. Maria is a Sydney Swans Ambassador.
Amala Groom AdvDip (Applied Aboriginal Studies)	Conceptual artist whose practice is informed by, and reflects, First Nations methodologies, epistemologies and ways of being. Her work, as a form of passionate activism, delivers penetrating and insightful commentary on contemporary society, politics and race relations.
Hannah Mathews M Art Curatorship, BA	Melbourne-based curator with a particular interest in the lineage of conceptual art and performative modes of practice. Her most recent exhibitions include, Power to the People: Contemporary Conceptualism and the Object in Art which launched the Melbourne International Arts Festival's Visual Arts Program in 2011 and Action/ Response, a two-night cross-disciplinary program for Dance Massive 2013.



# Directors' Report

National Association for the Visual Arts Ltd

## Directors' qualifications and experience continued

Kelli McCluskey BA Hons	Artist and co-founder of tactical media art group pvi collective and co-founder of CIA studios, the Perth-based artist run initiative. Kelli writes, colludes, researches and directs for pvi and is responsible for special operations at CIA studios. In 2011 she co-founded Proximity Festival, Australia's first annual one-on-one performance festival. In 2016, Kelli received the Australia Council's highest award for Emerging and Experimental Arts.
William Morrow B Laws B Visual Arts	Artist practising drawing, painting and photography. His work is principally concerned with the landscape and the human figure. He is a graduate of the South Australian School of Art (1996). Since 1981 he has photographed in the city of Yogyakarta in Central Java and exhibited there with solo exhibitions in 1995 and 2004. Now retired from the law, Bill worked as a solicitor in South Australia for over 30 years. Since that time he has been a strong advocate for, and defender of artists' rights. Bill is currently a director of Artlink Australia.
Kathir Ponnusamy CPA, CA(m) BAcct(Hons), MBA (Executive) AGSM	Kathir Ponnusamy has over 18 years of experience in a range of finance and accounting roles both in Australia and Asia. Kathir has worked across several industries including banking, business services, telecommunications and retail. Kathir is a member of the CPA Australia and Malaysian Institute of Accountants.
Sally Smart	One of Australia's significant contemporary artists recognised internationally for large-scale cut-out assemblage installations and increasingly, performance and video, her practice engages identity politics and the relationships between the body, thought and culture including trans-national ideas that have shaped cultural history. The recipient of numerous awards and prizes, Smart is currently Vice-Chancellor's Professorial Fellow, University of Melbourne, a board member (Deputy Chair) National Association for the Visual Arts (NAVA) and was awarded an Australia Council Fellowship (2014) and Sackler Fellow Artist-in Residence, University of Connecticut, USA (2012).
Dr Terry Wu MBBS, FRACS (Plast.)	Respected plastic, reconstructive and aesthetic surgeon with particular interests in reconstructions post major cancer surgery. Terry also serves as a Board Member of Heide Museum of Modern Art and Australian Centre For The Moving Image and supports institutions and events including Sydney Biennale, Adelaide Biennial and the new Australian Pavilion for Venice Biennale. In 2014, Terry established John Street Studios in Brunswick East to provide quality affordable studios for artists in inner city Melbourne.
Michael Zavros	Artist who works across painting, drawing, sculpture and film. He has exhibited widely within Australia and internationally and his work is held in the National Gallery of Australia, Art Gallery of New South Wales, At Gallery of South Australia, Queensland Art Gallery of Modern Art, Australian National Portrait Gallery and Tasmanian Museum and Gallery. Michael has been the recipient of several international residencies, grants and prizes.

# Directors' Report

National Association for the Visual Arts Ltd

## Contribution in winding up

The Company is incorporated under the Corporations Act 2001 and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$5 each towards meeting any outstanding obligations of the Company. At 31 December 2017, the total amount that members of the Company are liable to contribute if the Company wound up is \$19,075 (2016: \$16,725).

## Auditor's independence declaration

A copy of the Auditor's Independence Declaration as required under s.60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is included in page 10 of this financial report and forms part of the Directors' Report.

Signed in accordance with a resolution of the Directors.

JAMES EMMETT  
Director  
Sydney

Dated        /        /



# Auditor's Independence Declaration

To the Directors of the National Association for the Visual Arts Ltd:

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 National Association for the Visual Arts Ltd for the year ended 31 December 2017, I declare that, to the best of my knowledge and belief, there have been:

- (a) No contraventions of the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (b) No contraventions of any applicable code of professional conduct in relation to the audit.

STEVEN J MILLER & CO  
Chartered Accountants

S J MILLER  
Registered Company  
Auditor No 4286

Sydney

Dated     /     /

# Statement of Surplus or Deficit and Other Comprehensive Income

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

	Note Sch	2017 \$	2016 \$
Revenue	4	1,196,507	1,298,680
Other income	4	372	1,619
Administration expenses		(403,179)	(415,879)
Amortisation expense	11	(9,080)	(48,639)
Depreciation expense	10	(3,057)	(2,631)
Employee benefits expense	13	(472,585)	(446,836)
Project expenses		(276,836)	(314,668)
Surplus before income tax		32,142	71,646
Income tax expense	3.9	-	-
Surplus for the year		32,142	71,646
Other comprehensive income for the year, net of income tax		-	-
Total comprehensive income for the year		32,142	71,646

This statement should be read in conjunction with the notes to the financial statements.



# Statement of Financial Position

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

	Note	2017 \$	2016 \$
<b>Assets</b>			
Current			
Cash and cash equivalents	5	387,861	814,302
Trade and other receivables	6	53,183	80,112
Other short-term financial assets	8	303,760	-
Other current assets	9	122,174	7,689
Current assets		866,978	902,103
Non-current			
Plant and equipment	10	7,315	4,979
Intangible assets	11	3,884	12,964
Non-current assets		11,199	17,943
Total assets		878,177	920,046
<b>Liabilities</b>			
Current			
Trade and other payables	12	88,667	82,207
Employee provisions	13	20,785	109,374
Other current liabilities	14	431,060	416,034
Current liabilities		540,512	607,615
Non-current			
Employee provisions	13	-	6,908
Non-current liabilities		-	6,908
Total liabilities		540,512	614,523
Net assets		337,665	305,523
<b>Equity</b>			
Unrestricted funds		337,665	305,523
Total equity		337,665	305,523

This statement should be read in conjunction with the notes to the financial statements.

# Statement of Changes in Equity

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

	Note	Restricted funds	Unrestricted funds \$	Total equity \$
Balance at 1 January 2016		10,204	233,877	244,081
Application of restricted funds		(10,204)	-	(10,204)
Surplus for the year		-	71,646	71,646
Other comprehensive income		-	-	-
Total comprehensive income for the year		-	71,646	71,646
Balance at 31 December 2016		-	305,523	305,523
Balance at 1 January 2017		-	305,523	305,523
Surplus for the year		-	32,142	32,142
Other comprehensive income		-	-	-
Total comprehensive income for the year		-	32,142	32,142
Balance at 31 December 2017		-	337,665	337,665

This statement should be read in conjunction with the notes to the financial statements.

# Statement of Cash Flows

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

	Note	2017 \$	2016 \$
Operating activities			
Receipts from:			
• Client contributions		921,014	973,585
• Donations received		24,070	44,652
• Government grants		405,955	633,925
• Interest income		8,429	7,892
Payments to clients, suppliers and employees		(1,476,309)	(1,362,916)
Net cash provided by operating activities		(116,841)	297,138
Investing activities			
Purchases of plant and equipment	10	(5,840)	(2,218)
Investments in short term investments	8	(303,760)	-
Net cash used in investing activities		(309,600)	(2,218)
Net change in cash and cash equivalents		426,441	294,920
Cash and cash equivalents, beginning of year		814,302	519,382
Cash and cash equivalents, end of year		387,861	814,302

This statement should be read in conjunction with the notes to the financial statements.

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 1 General information and statement of compliance

The financial report includes the financial statements and notes of the National Association for the Visual Arts Ltd.

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012.

National Association for the Visual Arts Ltd is a not-for-profit entity for the purpose of preparing the financial statements.

The financial statements for the year ended 31 December 2017 were approved and authorised for issuance by the Board of Directors.

## 2 Changes in accounting policies

### 2.1 New and revised standards that are effective for these financial statements

A number of new and revised standards became effective for the first time to annual periods beginning on or after 1 January 2017. Information on the more significant standard(s) is presented below.

AASB 2016-4 Amendments to Australian Accounting Standards - Financial Reporting Requirements for Australian Groups with a Foreign Parent.

AASB 2016-4 amends AASB 128 Investments in Associates and Joint Ventures to ensure that its reporting requirements on Australian groups with a foreign parent align with those currently available in AASB 10 Consolidated Financial Statements for such groups. AASB 128 will now only require the ultimate Australian entity to apply the equity method in accounting for interests in associates and joint ventures, if either the entity or the group is a reporting entity, or both the entity and group are reporting entities.

AASB 2016-4 is applicable to annual reporting periods beginning on or after 1 July 2016.

The adoption of this amendment has not had a material impact on the Company.

## 3 Summary of accounting policies

### 3.1 Overall considerations

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.



# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 3 Summary of accounting policies continued

### 3.2 Revenue

Revenue comprises revenue from the sale of goods, services income, government grants, fundraising activities and client contributions. Revenue from major products and services is shown in Note 4.

Revenue is measured by reference to the fair value of consideration received or receivable by the company for goods supplied and services provided, excluding sales taxes, rebates, and trade discounts.

Revenue is recognised when the amount of revenue can be measured reliably, collection is probable, the costs incurred or to be incurred can be measured reliably, and when the criteria for each of the company's different activities have been met. Details of the activity-specific recognition criteria are described below.

#### Sale of goods

Revenue from the sale of goods comprises revenue earned from the sale of goods donated and purchased for resale. Sales revenue is recognised when the control of goods passes to the customer.

#### Government grants

A number of the company's programs are supported by grants received from the Federal, State and Local governments. If conditions are attached to a grant which must be satisfied before the company is eligible to receive the contribution, recognition of the grant as revenue is deferred until those conditions are satisfied.

Where a grant is received on the condition that specified services are delivered, to the grantor, this is considered a reciprocal transaction. Revenue is recognised as services are performed and at year-end until the service is delivered.

Revenue from a non-reciprocal grant that is not subject to conditions is recognised when the company obtains control of the funds, economic benefits are probable and the amount can be measured reliably. Where a grant may be required to be repaid if certain conditions are not satisfied, a liability is recognised at year end to the extent that conditions remain unsatisfied.

Where the company receives a non-reciprocal contribution of an asset from a government or other party for no or nominal consideration, the asset is recognised at fair value and a corresponding amount of revenue is recognised.

#### Donations and bequests

Donations collected, including cash and goods for resale, are recognised as revenue when the company gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Bequests are recognised when the legacy is received. Revenue from legacies comprising bequests of shares or other property are recognised at fair value, being the market value of the shares or property at the date the company becomes legally entitled to the shares or property.

#### Interest income

Interest income is recognised on an accrual basis using the effective interest method.

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 3 Summary of accounting policies continued

### 3.3 Operating expenses

Operating expenses are recognised in surplus or deficit upon utilisation of the service or at the date of their origin.

### 3.4 Intangible assets

Recognition of other intangible assets:

#### Acquired intangible assets

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and install the specific software.

#### Subsequent measurement

All intangible assets are accounted for using the cost model whereby capitalised costs are amortised on a straight-line basis over their estimated useful lives, as these assets are considered finite. Residual values and useful lives are reviewed at each reporting date. In addition, they are subject to impairment testing as described in Note 3.17. The following useful lives are applied:

- Software: 3-5 years
- Website: 5 years

Subsequent expenditures on the maintenance of computer software and brand names are expensed as incurred.

When an intangible asset is disposed of, the gain or loss on disposal is determined as the difference between the proceeds and the carrying amount of the asset, and is recognised in profit or loss within other income or other expenses.

### 3.5 Plant and equipment

Plant and other equipment are initially recognised at acquisition cost or manufacturing cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the company's management.

Plant and other equipment are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses.

Depreciation is recognised on a straight-line basis to write down the cost less estimated residual value of buildings, plant and other equipment. The following useful lives are applied:

- Office furniture: 5-10 years
- Office machines: 3-10 years

Material residual value estimates and estimates of useful life are updated as required, but at least annually.

Gains or losses arising on the disposal of plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in surplus or deficit within other income or other expenses.



# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 3 Summary of accounting policies continued

### 3.6 Leases

#### Operating leases

Where the company is a lessee, payments on operating lease agreements are recognised as an expense on a straight-line basis over the lease term. Associated costs, such as maintenance and insurance, are expensed as incurred.

### 3.7 Financial instruments

#### Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through surplus or deficit, which are initially measured at fair value. Subsequent measurement of financial assets and financial liabilities are described below. Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

### 3.8 Classification and subsequent measurement of financial assets

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- Loans and receivables
- Financial assets at Fair Value Through Profit or Loss (FVTPL)
- Held-To-Maturity (HTM) investments
- Available-For-Sale (AFS) financial assets

The category determines subsequent measurement and whether any resulting income and expense is recognised in surplus or deficit or in other comprehensive income.

All financial assets except for those at FVTPL are subject to review for impairment at least at each reporting date to identify whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

All income and expenses relating to financial assets that are recognised in surplus or deficit are presented within finance costs or finance income, except for impairment of trade receivables which is presented within other expenses.

#### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less provision for impairment. Discounting is omitted where the effect of discounting is immaterial. The company's trade and most other receivables fall into this category of financial instruments.

Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counterparty will default. Receivables that are not considered to be individually impaired are reviewed for impairment in groups, which are determined by reference to the industry and region of a counterparty and other shared credit risk characteristics. The impairment loss estimate is then based on recent historical counterparty default rates for each identified group.

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 3 Summary of accounting policies continued

### 3.8 Classification and subsequent measurement of financial assets continued

#### Financial assets at FVTPL

Financial assets at FVTPL include financial assets that are either classified as held for trading or that meet certain conditions and are designated at FVTPL upon initial recognition.

Assets in this category are measured at fair value with gains or losses recognised in surplus or deficit. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

#### HTM investments

HTM investments are non-derivative financial assets with fixed or determinable payments and fixed maturity other than loans and receivables. Investments are classified as HTM if the company has the intention and ability to hold them until maturity. The company currently holds long-term deposits designated into this category.

HTM investments are measured subsequently at amortised cost using the effective interest method. If there is objective evidence that the investment is impaired, determined by reference to external credit ratings, the financial asset is measured at the present value of estimated future cash flows. Any changes to the carrying amount of the investment, including impairment losses, are recognised in profit or loss.

AFS financial assets are non-derivative financial assets that are either designated to this category or do not qualify for inclusion in any of the other categories of financial assets. The company's AFS financial assets include listed securities.

All AFS financial assets are measured at fair value. Gains and losses are recognised in other comprehensive income and reported within the AFS reserve within equity, except for impairment losses and foreign exchange differences on monetary assets, which are recognised in surplus or deficit. When the asset is disposed of or is determined to be impaired the cumulative gain or loss recognised in other comprehensive income is reclassified from the equity reserve to surplus or deficit and presented as a reclassification adjustment within other comprehensive income. Interest calculated using the effective interest method and dividends are recognised in surplus or deficit within 'revenue' (see Note 3.2).

Reversals of impairment losses for AFS debt securities are recognised in surplus or deficit if the reversal can be objectively related to an event occurring after the impairment loss was recognised. For AFS equity investments impairment reversals are not recognised in surplus or deficit and any subsequent increase in fair value is recognised in other comprehensive income.

#### AFS financial assets

##### *Classification and subsequent measurement of financial liabilities*

The company's financial liabilities include borrowings and trade and other payables.

Financial liabilities are measured subsequently at amortised cost using the effective interest method, except for financial liabilities held for trading or designated at FVTPL, that are carried subsequently at fair value with gains or losses recognised in surplus or deficit.

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in surplus or deficit are included within finance costs or finance income.



# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 3 Summary of accounting policies continued

### 3.9 Income taxes

No provision for income tax has been raised as the company is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

### 3.10 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

### 3.11 Employee benefits

#### Short-term employee benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries, provisions for annual leave and long service leave and non-monetary benefits. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

#### Other long-term employee benefits

The company's liabilities for annual leave and long service leave are included in other long-term benefits if they are not expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The company presents employee benefit obligations as current liabilities in the statement of financial position if the company does not have an unconditional right to defer settlement for at least twelve (12) months after the reporting period, irrespective of when the actual settlement is expected to take place.

#### Post-employment benefits plans

The company provides post-employment benefits through defined contribution plans.

#### Defined contribution plans

The company pays fixed contributions into independent entities in relation to several state superannuation plans for individual employees. The company has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that relevant employee services are received.

### 3.12 Provisions, contingent liabilities and contingent assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 3 Summary of accounting policies continued

### 3.13 Employee benefits continued

Any reimbursement that the company can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources as a result of present obligation is not probable. Such situations are disclosed as contingent liabilities, unless the outflow of resources is remote in which case no liability is recognised.

### 3.14 Deferred income

The liability for deferred income is the unutilised amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within twelve (12) months of receipt of the grant. Where the amount received is in respect of services to be provided over a period that exceeds twelve (12) months after the reporting date or the conditions will only be satisfied more than twelve (12) months after the reporting date, the liability is discounted and presented as non-current.

### 3.15 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. 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 statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

### 3.16 Economic dependence

The company is dependent upon the ongoing receipt of Federal and State Government grants and community and corporate donations to ensure the ongoing continuance of its programs. At the date of this report Management has no reason to believe that this financial support will not continue.

### 3.17 Significant management judgement in applying accounting policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

#### Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

#### Impairment

In assessing impairment, management estimates the recoverable amount of each asset or cash-generating unit based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 3 Summary of accounting policies continued

### 3.17 Significant management judgement in applying accounting policies continued

#### Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

#### Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 4 Revenue

The company's revenue may be analysed as follows for each major product and service category:

	Note	2017 \$	2016 \$
Revenue			
Donations received		24,070	44,652
Fundraising revenue		1,700	-
Government grants	4.1	391,246	563,440
Investment income:			
• Interest		8,812	7,892
Membership fees received		594,172	441,255
Advertising fees received		400	500
Project administration fees received		17,345	13,058
Project income		94,193	184,653
Reimbursements received		7,831	8,434
Sponsorships received - in-kind		37,742	26,944
Transit Insurance sales		16,760	5,426
Workshop fees received		2,236	2,426
		1,196,507	1,298,680
Other income			
Merchandise sales		372	701
Sundry income		-	918
		372	1,619
<b>Total revenue and other income</b>		<b>1,196,879</b>	<b>1,300,299</b>

### 4.1 Government grants

	Note	2017 \$	2016 \$
Grants in advance - 1 January	4.2	84,434	205,415
Unexpended grants - 1 January	4.3	72,046	28,406
Grants received during the year	4.4	326,050	486,099
Grants receivable - 31 December	4.5	48,000	-
		530,530	719,920
Less:			
Grants in advance - 31 December	4.6	(85,616)	(84,434)
Unexpended grants - 31 December	4.7	(53,668)	(72,046)
		(139,284)	(156,480)
		391,246	563,440



# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 4.2 Grants in advance - 1 January

	Note	2017 \$	2016 \$
Australia Council for the Arts:			
• Core		-	122,229
• VACS		84,434	83,186
	13	84,434	205,415

## 4.3 Unexpended grants - 1 January

	Note	2017 \$	2016 \$
Create NSW:			
• Project		-	13,190
Arts Queensland:			
• Project		37,546	-
Australia Council for the Arts:			
• Project		34,500	15,216
	13	72,046	28,406

## 4.4 Grants received during the year

	Note	2017 \$	2016 \$
Create NSW:			
• Core		40,000	40,000
• Project		60,000	49,750
Arts Queensland:			
• Project		54,000	54,000
Australia Council for the Arts:			
• Core		-	122,230
• Project		-	39,500
• VACS		170,050	167,619
The Council of the City of Sydney			
• Project		2,000	13,000
		326,050	486,099

## 4.5 Grants receivable - 31 December

	Note	2017 \$	2016 \$
Copyright Agency Cultural Fund			
• Visual arts and crafts fellowship project		42,000	-
Arts Queensland:			
• Project		6,000	-
		48,000	-

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 4.6 Grants in advance

	Note	2017 \$	2016 \$
Australia Council for the Arts:			
• VACS		85,616	84,434
	13	85,616	84,434

## 4.7 Unexpended grants

	Note	2017 \$	2016 \$
Arts Queensland:			
• Project		53,668	37,546
Australia Council for the Arts:			
• Project		-	34,500
	13	53,668	72,046

## 5 Cash and cash equivalents

Cash and cash equivalents consist the following:

	Note	2017 \$	2016 \$
Cash at bank		387,639	814,302
Cash on hand		222	-
	5.1	387,861	814,302

### 5.1 Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled in the statement of financial position as follows:

	Note	2017 \$	2016 \$
Cash and cash equivalents	5	387,861	814,302
		387,861	814,302

## 6 Trade and other receivables

	Note	2017 \$	2016 \$
Current			
Trade receivables		52,800	80,112
Accrued income		383	-
		53,183	80,112

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 7 Financial assets and liabilities

### 7.1 Categories of financial assets and liabilities

The carrying amounts presented in the statement of financial position relate to the following categories of assets and liabilities:

	Note	2017 \$	2016 \$
Financial assets			
Cash and cash equivalents	5	387,861	814,302
<i>Held-to-maturity financial assets:</i>			
Current:			
Short-term deposits	8	303,760	-
<i>Loans and receivables:</i>			
Current:			
• Trade and other receivables	6	53,183	80,112
		744,804	894,414

	Note	2017 \$	2016 \$
Financial liabilities			
Financial liabilities measured at amortised cost:			
Current:			
• Trade and other payables	11	88,667	82,207
		88,667	82,207

See Note 3.8 for a description of the accounting policies for each category of financial instruments. Information relating to fair values is presented in the related notes.

## 8 Other short term financial assets

Other assets consist the following:

	Note	2017 \$	2016 \$
Current:			
Short-term deposits		303,760	-
		303,760	-

## 9 Other assets

Other assets consist the following:

	Note	2017 \$	2016 \$
Current:			
Prepayments		122,174	7,689
		122,174	7,689

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 10 Plant and equipment

Details of the company's plant and equipment and their carrying amount are as follows:

	Office furniture \$	Office machines \$	Total 2017 \$	Total 2016 \$
Gross carrying amount				
Balance 1 January	3,150	30,823	33,973	31,755
Additions	-	5,840	5,840	2,218
Disposals	-	(19,824)	(19,824)	-
Balance 31 December	3,150	16,839	19,989	33,973
Depreciation and impairment				
Balance 1 January	(3,148)	(25,846)	(28,994)	(26,363)
Written back on disposal	-	19,377	19,377	-
Depreciation	(2)	(3,055)	(3,057)	(2,631)
Balance 31 December	(3,150)	(9,524)	(12,674)	28,994
Carrying amount 31 December	-	7,315	7,315	4,979

## 11 Intangible assets

Details of the company's intangible assets and their carrying amounts are as follows:

	Software \$	Website \$	Total 2017 \$	Total 2016 \$
Gross carrying amount				
Balance 1 January	507	145,930	146,437	146,437
Balance 31 December	507	145,930	146,437	146,437
Amortisation and impairment				
Balance 1 January	(507)	(132,966)	(133,473)	(84,834)
Amortisation	-	(9,080)	(9,080)	(48,639)
Balance 31 December	(507)	(142,046)	142,553	(133,473)
Carrying amount 31 December	-	3,884	3,884	12,964



# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 12 Trade and other payables

Trade and other payables recognised consist of the following:

	Note	2017 \$	2016 \$
Current:			
Net GST payable		12,253	21,577
Other payables		24,130	34,364
PAYG payable		14,812	5,702
Superannuation payable		11,312	14,846
Trade payables		26,160	5,718
		88,667	82,207

## 13 Employee remuneration

### 13.1 Employee benefits expense

Expenses recognised for employee benefits are analysed below:

	Note	2017 \$	2016 \$
Wages, salaries and fees		513,791	408,119
Workers compensation insurance		5,654	2,300
Staff training and amenities		10,983	4,273
Superannuation - defined contribution plans		37,655	35,759
Employee benefit provisions written back		(95,498)	(3,615)
Employee benefits expense		472,585	446,836

### 13.2 Employee benefits

The liabilities recognised for employee benefits consist of the following amounts:

	Note	2017 \$	2016 \$
Current:			
Annual leave		20,785	65,902
Long service leave		-	43,472
		20,785	109,374
Non-current:			
Long service leave		-	6,908
		-	6,908

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 14 Other liabilities

Other liabilities can be summarised as follows:

	Note	2017 \$	2016 \$
Grants in advance	4.6	85,616	84,434
Grants unexpended - project	4.7	53,668	72,046
Grants unexpended - auspiced		-	5,000
Membership fees received in advance		291,776	252,022
Unexpended project revenue		-	2,532
		431,060	416,034

Deferred income consists of government grants received in advance for services to be rendered by the company. Deferred income is amortised over the life of each contract.

## 15 Contingent liabilities

There are no contingent liabilities that have been incurred by the company in relation to 2017 or 2016.

## 16 Post-reporting date events

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

## 17 Member's guarantee

The Company is incorporated under the Corporations Act 2001 and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum \$5 each towards meeting any outstanding obligations of the entity. At 31 December 2017, the total amount that members of the Company are liable to contribute if the Company wound up is \$19,075 (2016: \$16,725).

## 18 Related party transactions

The company's related parties include its key management personnel and related entities as described below.

Unless otherwise stated, none of the transactions incorporate special terms and conditions and no guarantees were given or received. Outstanding balances are usually settled in cash.

# Notes to the Financial Statements

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

## 18 Related party transactions continued

### 17.1 Transactions with key management personnel

#### (a) Transactions with related entities

The directors act in an honorary capacity and receive no compensation for their services. Where legal services have been provided by a director, these services were provided on a pro-bono basis and no remuneration was received.

#### (b) Transactions with key management personnel

Key management positions of the company are those that have authority for planning and controlling the company's activities, directly or indirectly (other than directors). The company's key management personnel include the CEO and non-executive members of the Board of Directors. Key management personnel remuneration includes the following expenses:

	2017 \$	2016 \$
Total key management personnel remuneration	383,372	252,182

## 19 Leases

### Operating leases as lessee

The company's future minimum operating lease payments are as follows:

	Minimum lease payments due			Total \$
	Within 1 year \$	1 to 3 years \$	After 3 years \$	
31 December 2016	4,262	-	-	4,262
31 December 2017	7,381	17,590	-	24,972

Lease expense during the year amounted to \$14,700 (2016: \$6,412) representing the minimum lease payments.

The office premises lease commitments are non-cancellable operating leases with lease terms of three (3) years. Increases in lease commitments may occur in line with CPI or market rent reviews in accordance with the agreements.

# Directors' Declaration

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

In the opinion of the Directors of the National Association for the Visual Arts Limited:

- (a) The financial statements and notes of the National Association for the Visual Arts Ltd are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including;
  - (i) Giving a true and fair view of its financial position as at 31 December 2017 and of its performance for the financial year ended on that date; and
  - (ii) Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- (b) There are reasonable grounds to believe that National Association for the Visual Arts Ltd will be able to pay its debts as and when they become due and payable (Refer Note 3.16).

Signed in accordance with a resolution of the Directors.

JAMES EMMETT  
Director

Sydney

Date / /



# Independent Auditor's Report

To the members of the National Association for the Visual Arts Ltd

## Report on the Audit of the Financial Report

### Opinion

I have audited the financial report of National Association for the Visual Arts Limited, which comprises the statement of financial position as at 31 December 2017, the statement of surplus or deficit and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' declaration.

In my opinion the financial report of National Association for the Visual Arts Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) Giving a true and fair view of the company's financial position as at 31 December 2017 and of its financial performance and cash flows for the year then ended; and
- (b) Complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 31 December 2017 but does not include the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

# Independent Auditor's Report

To the members of the National Association for the Visual Arts Ltd

## Directors' Responsibility for the Financial Report

The Directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Directors are responsible for assessing the company'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 Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

## Auditor's Responsibility for Audit of the Financial Report

My 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 my 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.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Directors.
- Conclude on the appropriateness of the Directors' 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 company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

# Independent Auditor's Report

To the members of the National Association for the Visual Arts Ltd

## Auditor's Responsibility for Audit of the Financial Report continued

- 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

STEVEN J MILLER & CO  
Chartered Accountants

S J MILLER  
Registered Company  
Auditor No 4286

Sydney

Dated     /     /

# Additional Financial Information Disclaimer

## National Association for the Visual Arts Ltd

The additional financial data presented on pages 35 to 37 are in accordance with the books and records of the company which have been subjected to the auditing procedures applied in my statutory audit of the company for the year ended 31 December 2017. It will be appreciated that my statutory audit did not cover all details of the additional financial information. Accordingly, I do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

In accordance with my firm's policy, I advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the consolidated entity) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

STEVEN J MILLER & CO  
Chartered Accountants

S J MILLER  
Registered Company  
Auditor No 4286

Sydney

Dated     /     /



# Detailed Statements of Surplus or Deficit

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

SCHEDULE 1 - GENERAL OPERATIONS	Note Sch	2017 \$	2016 \$
<b>INCOME</b>			
Donations received		24,070	44,652
Fundraising revenue		1,700	-
Government grants	4.1	391,246	563,440
Investment income:			
• Interest		8,812	7,892
Membership fees received		594,172	441,255
Merchandise sales		372	701
Newsletter fees received		400	500
Project administration fees received		17,345	13,058
Project income		94,193	184,653
Reimbursements received		7,831	8,434
Sponsorships received in-kind		37,742	26,944
Sundry income		-	918
Transit Insurance sales		16,760	5,426
Workshop fees received		2,236	2,426
<b>TOTAL INCOME</b>		<b>1,196,879</b>	<b>1,300,299</b>
<b>LESS: EXPENDITURE</b>			
Administration expenses - artist fees	Sch 2	(15,270)	(30,693)
Administration expenses - other	Sch 2	(387,909)	(385,186)
Amortisation expense	11	(9,080)	(48,639)
Depreciation expense	10	(3,057)	(2,631)
Employee benefits expense	13.1	(472,585)	(446,836)
Project expenses - artist fees	Sch 3	(175,460)	(35,366)
Project expenses - other	Sch 3	(101,376)	(279,302)
<b>TOTAL EXPENDITURE</b>		<b>(1,164,737)</b>	<b>(1,228,653)</b>
<b>NET SURPLUS</b>		<b>32,142</b>	<b>71,646</b>

The above UNAUDITED detailed statement of surplus or deficit should be read in conjunction with the disclaimer.

# Detailed Statements of Surplus or Deficit

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

SCHEDULE 2 - ADMINISTRATION EXPENSES	Note	2017 \$	2016 \$
<b>EXPENSES</b>			
Accountancy and bookkeeping fees		4,583	10,971
Advertising and promotion		48,392	32,854
Audit fees		6,943	8,990
Artists' fees		13,184	21,649
Artists copyright fees		2,086	2,720
AV and photography		14,990	-
Bank charges		138	282
Computer expenses		8,526	8,375
Consulting charges		1,350	33,335
Electricity		1,999	1,953
Hospitality		4,328	-
Insurance		4,455	4,299
Insurance scheme		146,734	194,822
Lease - photocopier		3,144	3,100
Meeting expenses		314	660
Membership campaign expenses		12,751	14,552
Membership expenses		4,231	4,633
Merchant fees		15,044	576
National Board expenses		10,069	9,024
Newsletter production		-	6,600
Office supplies		4,413	661
Postage		8,086	6,766
Printing and stationery		1,767	1,360
Membership and subscriptions		427	606
Rent and outgoings		14,699	12,374
Recruitment expenses		22,518	-
Signage		-	397
Sundry expenses		2,096	406
Telephone and internet		4,265	5,149
Travel and accommodation		11,611	7,818
Web page services		30,036	20,947
<b>TOTAL ADMINISTRATION EXPENSES</b>		<b>403,179</b>	<b>415,879</b>

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# Detailed Statements of Surplus or Deficit

For the year ended 31 December 2017  
National Association for the Visual Arts Ltd

SCHEDULE 3 – PROJECT EXPENSES	Note	2017 \$	2016 \$
EXPENSES			
ACUADS		2,533	2,467
ADA Position and Costs		-	16,504
Australian Artists Grant		5,000	27,500
VA Fellowship		42,000	42,000
Carstairs Residency		3,000	3,000
Development strategy		34,500	5,000
Freedman Foundation		40,000	41,000
National Craft Initiative		-	26,562
NAVA Online Courses		30,862	36,394
NSW Artists Grant		51,575	52,940
NSW Workshops		10,689	10,000
QLD Program		43,877	16,454
Sainsbury Sculpture Grant		-	10,000
Webinars		-	15,347
Windmill Trust		12,800	6,000
Writers Award		-	3,500
<b>TOTAL PROJECT EXPENSES</b>		<b>276,836</b>	<b>314,668</b>

Note: Of the total project expenses of \$276,836, \$175,460 was paid out to artists, speakers, writers and copywriters.

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