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The National Association for the Visual Arts (NAVA) Annual Report 2021

NAVA champions the artists, leads the discussions and advocates the policies that strengthen Australia's contemporary arts.

Through the Code of Practice for the Professional Australian Visual Arts, Media, Craft and Design Sector, we set national best practice standards for the contemporary arts industry.

Our vision – that artistic courage ignites Australian culture – drives everything we do.

The National Association for the Visual Arts acknowledges the Traditional Custodians of Country throughout all lands, waters and territories. Sovereignty has never been ceded. We pay respects to the Elders past, present and future.

The words 'Aboriginal and Torres Strait Islander', 'Indigenous', 'First Nations' and 'First Peoples', are used interchangeably in this report to refer to both Aboriginal and Torres Strait Islanders, and global First Nations artists in the Australian arts and culture sector. NAVA understands the complexities in the use of these words and that some Aboriginal and Torres Strait Islander peoples may not be comfortable with some of these words. We would like to make known that only the deepest respect is intended in the use of these terms.

As part of NAVA's recognition of the sovereignty of First Nations people and their cultural materials, knowledges, narratives and practice, NAVA continues to recognise and reflect its desire to engage with First Nations practitioners.

Front Cover Image:

Thea Perkins being filmed for NAVA's Sit For An Artist campaign.
Photo: Lauren O Photography.
Location: National Art School.

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Dean Cross in NAVA's Sit For An Artist campaign. Photo by Lauren O Photography.

Reflecting on 2021

As the global pandemic continues to have devastating impacts across the sector, 2021 was another busy year for NAVA with **consistent calls for government action to support artists, arts workers, and organisations**. Rescue packages have been out of reach for many in the visual arts and craft, with sole traders and galleries failing to meet eligibility criteria in a variety of ways, and others falling through the cracks despite having lost work and income. NAVA undertook three snap surveys of the visual arts and craft sector throughout the year, which all revealed major declines in income through lost work, cancelled commissions and reduced opportunities to sell artwork.

In September NAVA released its **Sit For An Artist** campaign in response to deep concerns about the long-term impacts of the pandemic and lockdowns on visual artists, arts workers, galleries and organisations. The campaign called for three urgent measures to ensure hard-hit artists and the sector more broadly have access to vital financial support and to build resilience and confidence.

NAVA's advocacy work also extended to the writing of several submissions, letters and released statements in response to government inquiries and discussion documents including the Federal Budget; Fair Work Amendment Bill 2020 and impact of insecure or precarious employment; changes to governance standards for registered charities and proposed harmonisation of financial reporting thresholds for ACNC registered charities; proposes changes to the Copyright Act to introduce a 'fair use' exception; the Productivity Commission's study into Aboriginal and Torres Strait Islander Visual Arts and Crafts; an alarming "new direction" for the Australian Research Council (ARC); and the proposed draft of the revised Australian Curriculum The Arts K-10.

Meanwhile, we were very pleased to announce \$60,000 from the Australia Council and \$40,000 from Create NSW was received to support NAVA's major revision of the **Code of Practice for the Professional Australian Visual Arts, Craft and Design Sector**. This funding is assisting NAVA to employ a 'payment-for-consultation' model that centres the diversity of our arts communities and pay them directly as advisers, designers and co-authors of the new Code which will be released in 2022. We are deeply grateful to the hundreds of people across the sector who have contributed to this major work to date. It has been inspiring and rewarding to immerse ourselves in deep discussions about ethical practice and the changes we can make collectively to improve the fundamental conditions of work in our sector, particularly at such a debilitating time for so many in our industry.

A **Disability Advisory Group** was established in liaison with Accessible Arts NSW as part of funding received for the Code revision project. The group includes eight artists and arts workers living with disability across Australia. Meetings are facilitated by Daniel Savage and held quarterly to review and make recommendations for the usability of the Code of Practice online.

Internally, this was again a year of considerable change for NAVA. In May 2021, NAVA was delighted to welcome Clothilde Bullen, a Wardandi (Nyoongar) and Badimaya (Yamatji) Aboriginal woman as our newly appointed Chair, Dr Bianca Beetson, a Kabi Kabi (Sunshine Coast) Wiradjuri (NSW) woman, as well as Imogen Beynon as Co-opted Representative and Kate Joannou as Company Secretary.

This year NAVA also announced a re-structure to a co-director model of leadership to take the organisation into its next chapter and to align more with the work we do. Penelope Benton, NAVA's General Manager for six years was confirmed as Executive Director. In May, Mimi Crowe was appointed in a new Advocacy Director role to work collaboratively with Penelope to lead NAVA. Later in the year, the NAVA team farewelled Georgia Mokak (Djugun) as First Nations Research and Engagement Coordinator, and welcomed Rhianna Pezzaniti who was brought on to project manage the completion of the Code of Practice revision.

In 2021, NAVA committed to undertake work toward a Reconciliation Action Plan (RAP). Led internally by Naomi Segal and Donnalyn Xu, the NAVA team is working with the 'Reflect' RAP, which is encouraged for organisations who are engaging in the RAP process for the first time.

NAVA greatly values and warmly thanks its loyal and expanding Membership. NAVA's work would not be possible without you. To all Members who have been our solid base of support even in this tough economic climate, we thank you.

Clothilde Bullen
Chair

Penelope Benton
Executive Director



Clothilde Bullen. Photo by Jamie James.



Penelope Benton

Artist focus

NAVA strengthens artists' capacity to develop and sustain their practice.

Membership

NAVA works with our Members on the issues that affect their practices and work the most. The practitioners, arts workers and organisations that make up NAVA's Membership have all been deeply impacted by the pandemic as well as recent bushfires and floods caused by extreme weather conditions. Our responsibility is to our Members in maintaining a strong national advocacy voice, extending our reach and collaborative efforts and working to reinforce good practices across the sector.

More than 50% of NAVA's Membership are visual artists, craft practitioners and designers. The rest of the Membership is made up of other arts professionals including curators, educators, arts writers and critics, arts administrators, art librarians, and a range of organisations including public, artist run and commercial galleries, festivals, arts agencies, arts service organisations, educational institutions, arts publications, and other arts programs.

Over the course of 2021 NAVA's Premium Plus Membership (with insurance) grew considerably, increasing by 15%. This is likely due to pandemic restrictions easing and a return to public cultural activities and events. Organisation and Premium Memberships decreased marginally across the year. Membership currently accounts for x% of our total income.

Insurance

NAVA Premium Plus Membership provides six types of heavily discounted insurance exclusively for professional visual artists, curators, installers, registrars, conservators and arts administrators.

- Public liability
- Products liability
- Professional indemnity extension
- Property in custody or control
- Tenants liability
- Personal accident

Industry Discounts

NAVA Members receive **discounts** with a range of organisations across the sector:

- Entry to paying exhibitions at major galleries
- 10% discount at Eckersley's stores
- Discounted subscriptions to Artlink and Eyeline

Advice

In 2021, NAVA responded to approximately 444 requests/month for advice from artists, arts organisations and others in the arts sector. This was a decrease of 4% on last year.

Disputes

The bulk of NAVA's work in this area is behind the scenes, supporting artists in advocating for their rights and negotiating conditions at work. NAVA assisted 110 Members experiencing difficulties in relation to having their rights respected in line with regulation and best practice standards. That is approximately two per week. Disputes included:

- Multiple situations where artists and arts workers were not offered an artist fee by public institutions for work undertaken.
- Multiple situations where projects were cancelled or changed due to COVID-19 restrictions and communications were unclear, changes have been poorly documented, or payments were not made to artists and arts workers.
- Multiple situations where communications and contracts were unclear or non-existent.
- Multiple situations where organisations were advertising 'opportunities' that were not good practice. NAVA contacts these organisations with links to industry standards as outlined by the Code of Practice in relation to copyright, moral rights, EOs and minimum rates for artists' fees.
- Multiple situations where artists feared for the safety of their work, particularly regarding negligent risk management around public artwork.



NAVA Artist File: Sancintya Mohini Simpson, kŭlĭ / karambu (detail), 2020–21, installation view, The National 2021: New Australian Art, Museum of Contemporary Art Australia, Sydney, watercolour and gouache on handmade wasli paper, image courtesy the artist and Museum of Contemporary Art Australia © the artist. Photo by Anna Kučera.

Artist focus

NAVA strengthens artists' capacity to develop and sustain their practice.

Professional development

Developing your practice is a key commitment that NAVA makes to its Members.

National

Collaborative Mentorship Initiative

NAVA's Collaborative Mentorship Initiative offered early-career practitioners the unique opportunity to work one-on-one with advising artists and arts workers to build the knowledge, skills and networks to pursue projects and goals. The program, based on a collaborative model, allowed both mentors and mentees to benefit from each other's experience, knowledge and perspectives over four sessions. The pairings of mentors and mentees were Rusaila Bazlamit and Helen Kwok; Megan Cope and Ryan Lee; Franchesca Cubillo and Sarra Tzijan; and Ramesh Nithiyendran and Nancy Yu.

The feedback was overwhelmingly positive, with mentees' describing the Mentorship as "amazing", and that their experiences with mentors were "open and generous" and "opened my world a great deal".

Through the Mentorship, mentees received one-on-one guidance tailored to their individual artistic practices. Some areas where mentees received guidance include articulating one's practice, writing proposals, refining artistic concepts, and overall having more clarity on the direction of one's practice and career. The Mentorship also involved supported networking opportunities, such as mentees being introduced to relevant industry leaders via their mentor.

Mentors also benefited from the generous and genuine exchange of ideas with early career practitioners. Some of the mentors have formed ongoing working relationships with their mentees, expressing interest in continuing to meet in a mentorship capacity.

This program was funded by the Copyright Agency's Cultural Fund.

NAVA Guides and Factsheets

In 2021 NAVA published 6 new guides which were commissioned in 2020. Topics include First Nations cultural heritage conservation; accountability and the arts; the limitations of 'female and non-binary' frameworks; the entitlements of casual employees; advisory groups and easing the admin burden for artists. In 2021 we also worked on making our archive of guides more accessible by adding live text on our website in addition to the PDF version. Altogether there are 234 guides and fact sheets on our website which in 2021 were accessed by 20,915 unique visitors.

Lectures and Workshops

In 2021, NAVA presented 12 professional development workshops around Australia to more than 540 attendees.

Seminars and talks were also delivered to students at Sydney College of the Arts, RMIT, UniSA, Adelaide Central School of Art, National Art School and UNSW.

New South Wales

In mid-2021, NAVA secured \$40,000 from Create NSW to develop and deliver a 12 month state-based collaborative professional development program that is responsive to our findings from Code of Practice consultations, as well as direct enquiries from Members and colleague organisations, for training in the application of industry standards.

This funding supported the appointment of a part-time NSW Professional Development Coordinator. In 2021 the position was held by Rei Cheetham (Euahlayi/ Ngemba) and later by Naomi Segal.



Playtesting session of Street Tape Games. Image courtesy of Helen Kwok, Collaborative Mentorship Initiative.

Artist focus

NAVA strengthens artists' capacity to develop and sustain their practice.

NAVA Grants

In 2021, NAVA distributed \$96,000 in value to visual and media arts, craft and design practitioners through its grants and scholarships programs.

Artists' Benevolent Fund

In the first half of 2021, NAVA continued to fundraise and administer the Artists' Benevolent Fund to support artists during this time of crisis. During 2021 NAVA distributed \$76,000 to 38 artists impacted by COVID-19 restrictions, and ill health.

As fundraising became increasingly difficult, NAVA turned its focus to advocating direct to both federal and state governments for a commitment to crisis support for visual artists by:

- Directing Support Act to broaden its criteria to include visual arts, in the same way it was directed by government to include live performing arts; or
- Making a direct contribution to the Artist's Benevolent Fund (ABF), administered by NAVA.

Carstairs Prize

In 2021, NAVA announced that the Carstairs Prize has been given a boost from \$3,000 to \$10,000 to support socially-engaged arts practice.

The prize is intended to contribute to artwork production costs to assist the successful applicant(s) to develop and present new work.

NAVA received 63 applications for projects that embraced participatory and collaborative experiences. Saluhan, an emerging collective of Filipinx/o artists based in Naarm were awarded \$10,000.

The Freedman Foundation International Travelling Scholarships

Suspended due to COVID-19 travel restrictions.

NAVA Ignition Prize for Professional Practice

This year NAVA awarded 40 Ignition prizes to graduating students from metropolitan and regional art schools across the country.

Windmill Trust Scholarship for Regional NSW Artists

Established in 1997 in memory of the artist Penny Meagher, the emphasis of the Windmill Trust Scholarship is to support professional artists from regional NSW to develop and or present their work.

Dr Judith Nangala Crispin, based in Wamboin, was awarded this \$10,000 from a competitive round of 44 applicants.

Artist Files

NAVA profiles artists across all career stages to offer insight into what it means to be a practising professional artist in Australia today. In 2021 NAVA continued the popular Artist Files series featuring video interviews with NAVA Members Allan Giddy, Noriko Nakamura, Latai Taumoepeau, Jasmine Coe, Daniel Savage, Blak Douglas, Sarcintya Mohini Simpson, Gabriella Hirst, and Kalanjay Dhir. Collectively, views for these videos received over 27,713 plays with the most popular one being Jasmine Coe with over 7,470.



NAVA Artist File: Latai Taumoepeau, 'The Last Resort', 2020. Performance for the 22nd Biennale of Sydney (2020), Cockatoo Island. Photo by Rhett Wyman, courtesy of The Sydney Morning Herald.

Artist focus

NAVA strengthens artists' capacity to develop and sustain their practice.

Artistic leadership

Sit For An Artist

In September, NAVA launched its Sit For An Artist campaign urging everyone who is eligible to get vaccinated to support Australia's creative recovery.

Sit For An Artist was created in response to deep concerns about the long-term impacts of the pandemic and lockdowns on visual artists, galleries, organisations and arts workers. Australian artists and arts workers have been impacted by lockdowns across the country with their exhibitions and commissions cancelled.

The campaign was launched with the findings of NAVA's Pulse Survey which revealed that of the 1,224 respondents, 50% reported an income decline of up to 100%. Just 21% of visual artists were eligible to receive JobSeeker payments in 2020-21.

With 44% of visual artists generating their income from art sales, gallery closures have had a huge impact on livelihoods, with sales falling 72%. Of those working in arts organisations, 44% reported reduced working hours, 38% lost contracts and 73% of arts organisations across the country experienced exhibition cancellations or postponements. The impact on mental health has been devastating, with 49% of artists and 51% of art workers reporting significant or extreme impact. The campaign was fronted by four practicing artists Thea Perkins, an Arrernte and Kalkadoon woman; Dean Cross, Worimi; Wendy Sharpe; and Ramesh Mario Nithiyendran.

NAVA expresses its sincere thanks to the artists, organisations and individuals who provided support for this campaign including the Australia Council for the Arts and National Art School.

NAVA recognises that there are some who require a genuine vaccination exemption. The Sit For An Artist campaign encouraged those who are eligible and able to get vaccinated, in hopes that more vulnerable members in our society will be safer.

Artists: Thea Perkins, Dean Cross, Wendy Sharpe, Ramesh Mario Nithiyendran
Creative Agency: Atypical
Creative: Tim Chenery
Creative: David Barker
Production Company: Playground / ArtVid
Director/DOP: David Barker
Producer: Nick Garner
Editor: Marianne Khoo
Sound Production: Pete Jones @ RanRun
Photographer: Lauren Orrell, Lauren O Photography
Venue: National Art School
Survey: Andrew Reilly, Sustainable Value
Publicist: Morey Media

Campaign films social media reach/views

65,629 – Thea Perkins campaign feature film
114,191 – all campaign films

#SitForAnArtist hashtag

393K – Hashtag social media reach
77K – Non social media reach
7,851 – Social media likes
159 – Mentions
8,324 – Interactions

Media secured across the campaign

112 Online articles
1 Radio
1 TV
Community Service Announcements – TVC running across Channel 7 and Foxtel stations through 2022.

Online media coverage exceeded 5.5 million across the campaign.

Media coverage included ABC News, Sydney Morning Herald, Canberra Times, ArtsHub, The New Daily and Triple R 102.7 FM.



Thea Perkins in NAVA's Sit For An Artist campaign. Photo by Lauren O Photography.

Artist focus

NAVA strengthens artists' capacity to develop and sustain their practice.

Arts Day on the Hill

NAVA's three-year Arts Day on the Hill program was met with challenges stemming from COVID-19 and consequently went online in 2020. With continued lockdowns in 2021, NAVA refocussed its government advocacy support and developed a local government engagement toolkit, titled Love Your Local – How visual artists and organisations can engage with local government.

Local government authorities (LGAs) are among the strongest champions of the arts in Australia. In the visual arts, local government provides 48% of all government funding for public galleries in Australia, while 66% of funding for regional galleries comes from local government. There are mutual benefits for artists collaborating with councils.

This new resource to be released in 2022, aims to provide a tangible and ongoing resource to support artists and organisations in building their capacity to advocate for themselves at a local level. The toolkit explores the many different ways that artists can build win-win collaborations with LGAs, from grants and studio space to professional development, marketing and brokering relationships with businesses.

Australian Art for Afghanistan

A small group of creative and cultural workers from the Afghan diaspora in Australia penned an urgent call to action to the Australian Government to protect and facilitate targeted humanitarian aid to groups whose lives and civil freedoms are at risk under an oppressive Taliban regime.

NAVA, in solidarity with the people of Afghanistan, offered the statement to the creative and cultural industries to read and sign before presenting it to Marise Payne MP, Minister for Foreign Affairs Paul Fletcher MP, Minister for Communications, Urban Infrastructure, Cities and the Arts, Alex Hawke MP, Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs of Australia, Senator Penny Wong, Shadow Minister for Foreign Affairs, Tony Burke MP, Shadow Minister for Industrial Relations and the Arts, Senator Kristina Keneally, Shadow Minister for Immigration and Citizenship, Home Affairs and Government Accountability. The statement requested that the Australian Government increase and extend its humanitarian support to the artists, artisans, scholars, writers, and marginalised groups whose lives and creative expression cannot continue under this violent takeover of the country.

“With every hour that passes, the ability to protect and evacuate people is heartbreakingly unattainable. I am in contact with my artist friends who are now having to take desperate measures to ensure their safety. The urgency is now ensuring access to food and shelter. Beyond this we are talking together about the other ways that we can support the continuation of their creative practice from afar. Although this feels like a future focus, it is the type of hope that people need right now.”

Elyas Alavi, artist and poet based in Australia



Elyas Alavi. Photo by Saeid Goli.

Industry focus

NAVA sets national industry standards that promote ambitious and fair practices.

First Nations

As part of NAVA's recognition of the sovereignty of First Nations people and their cultural materials, knowledges, narratives and practice, NAVA has continued to recognise and reflect its desire to engage with First Nations practitioners. Whilst the development of the Reconciliation Action Plan is in its infancy, in 2021 NAVA offered advice and exchanged ideas and information around artists rights, fair pay, and upskilling through its professional development program, opportunities and other services.

First Nations leadership

The Board announced Clothilde Bullen, Wardandi (Nyoongar) and Badimaya (Yamatji) as NAVA's first First Nations Chair joining Rohin Kickett (Nyoongar) as elected artist and Bianca Beetson (Kabi Kabi/Wiradjuri) as Aboriginal and Torres Strait Islander representative, replacing Genevieve Grieves (Worimi) in late 2021.

NAVA continues to work in partnership with artist/designer, Emily Johnson (Barkindji, Wakka Wakka and Biri Guba) to illustrate and promote NAVA's programs and services.

NAVA commissioned Juanita Kelly-Mundine to develop a new guide on the safeguarding or conservation treatment of Australian First Nations' art and cultural heritage. NAVA also published Artist Files with Jasmine Coe (Wiradjuri), and Blak Douglas (Dhungatti).

Outreach and Engagement

Georgia Mokak, NAVA First Nations Research and Engagement Coordinator, spent one day a week doing online and over the phone community engagement across the country in regards to industry standards, the Code of Practice and improving working conditions for First Nations artists and arts workers.

Code of Practice

Identifying areas of development in the existing Code of Practice specific to the needs of First Nations artists and Indigenous led organisations is being achieved through First Nations led research strategies and consultation with communities, individuals and peak bodies.

NAVA continued to work with Terri Janke and Company on the consultation process as well as editorial recommendations on the Code discussion papers and new content.

The NAVA team of staff undertook training with Terri Janke and Juanita Kelly-Mundine on how best to recognise and shut down racist and derogatory agendas and perspectives and defuse conflict and situations where attendees at NAVA's Code of Practice consultations could feel unsafe.

NAVA released a public statement in support of members of the arts community who raised concerns over Dark Mofo's curatorial decision to commission a new, deeply harmful artwork by Spanish artist Santiago Sierra. The statement led to follow up discussions with industry leaders about freedom of expression vs freedom from ethics in the context of NAVA's Code revision. One of the recommendations for NAVA's Code was developing a statement that galleries can endorse to address ICIP, cultural appropriation or artworks that do not take into account the cultural safety of communities.

Partnerships

Regular meetings were held between John Waight (Artists in the Black/Arts Law Centre of Australia), Stephanie Parkin (Copyright Agency) and Georgia Mokak (NAVA) to deepen knowledge sharing and support First Nations staff and research.

Non-Indigenous leadership & responsibility

NAVA assisted with Members' disputes and enquiries from artists and organisations primarily concerning cultural safety, expanding education around ICIP and appropriation, working with community and shared decision-making.



NAVA Artist File: Blak Douglas, July 2021. Image courtesy of the artist.

Industry focus

NAVA sets national industry standards that promote ambitious and fair practices.

Industry leadership

NAVA focuses sector development as the industry leader in contemporary arts advocacy.

COVID-19 Action

NAVA undertook three surveys of the visual arts and craft sector throughout 2021 which revealed concerning impacts from the ongoing COVID-19 public health restrictions. The majority of respondents to each survey said their main concerns this year included income security, followed by program cancellations, postponements, or downscaling, and cuts to art education.

When asked about the longer term impacts on them and/or their organisation, the answers were many and varied. Many expressed sincere fears over the uncertainty of the future, financial stresses, major declines in mental health, restricted earning capacity and limited job prospects, organisational and sole trader economic survival, reduced ability to continue art practice due to income insecurity and no superannuation, the expenses and time consumption associated with digitisation and presenting art safely, and several feared poverty and homelessness.

The visual arts sector is undoubtedly in crisis and 'recovery' seems a long way off. Following more than seven years of debilitating policy shifts and funding cuts to the arts, the sector was hit by the pandemic, already tired and under-resourced. Australian artists, arts workers and galleries have been significantly impacted by lockdowns across the country with their exhibitions, tours and commissions cancelled.

In response, NAVA advocated both for changes to the guidelines for the Government's Restart

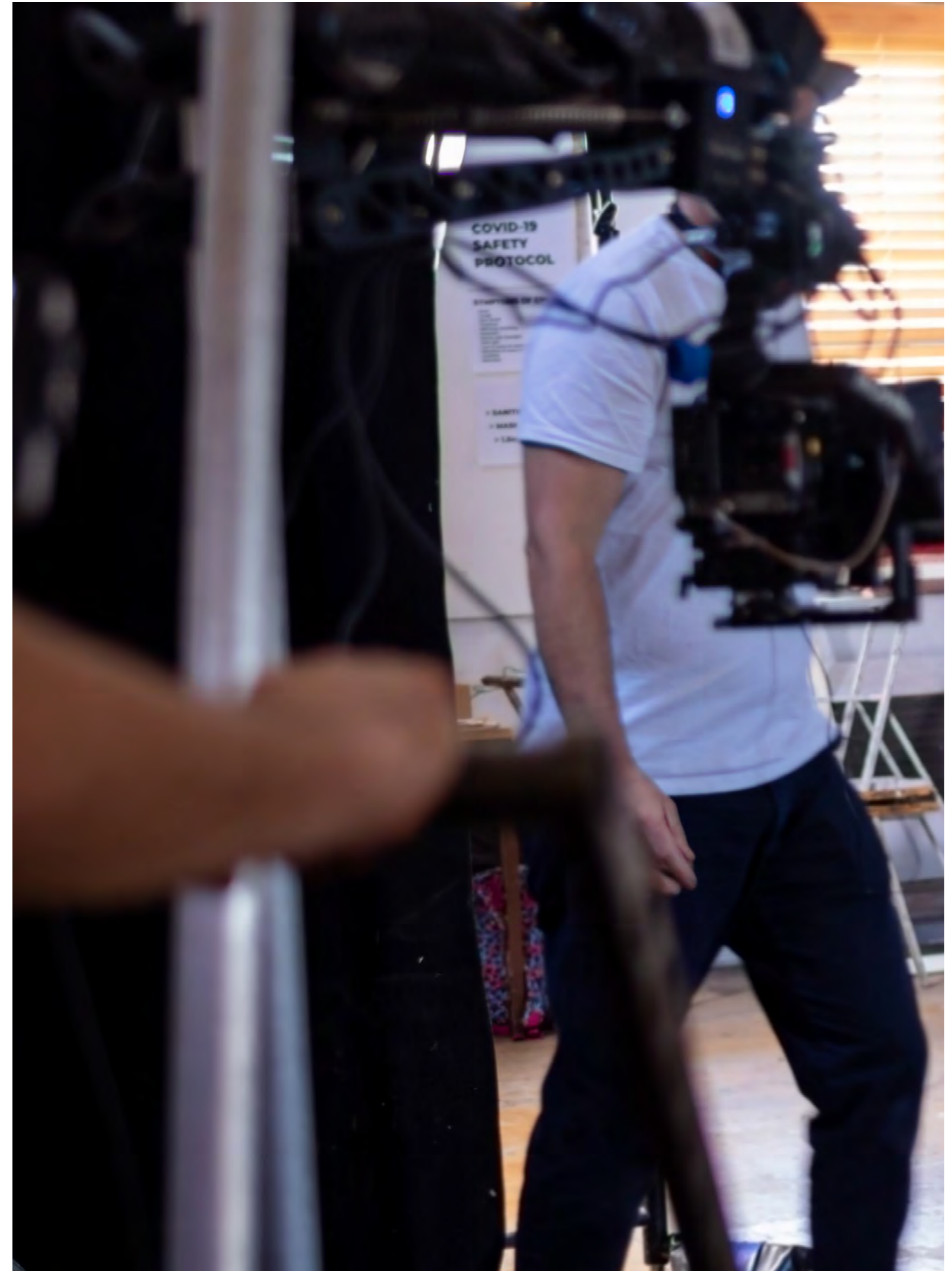
Investment to Sustain and Expand (RISE) Fund to expand eligibility to visual artists and galleries, as well as three urgent measures to ensure hard-hit visual artists, arts workers and arts organisations have access to vital financial support in this time of crisis and to build resilience and confidence for the sector:

1. **Crisis funding for the visual arts.** The Federal Government allocated \$40 million to Support Act initially for the music sector, but opened to live performing arts in August 2021. NAVA called for this support to be made available to the visual art sector or a proportionate allocation to be made to NAVA's Artists' Benevolent Fund. Additionally, NAVA called on the state and territory governments to amplify this commitment with allocations for each jurisdiction.
2. **A business interruption insurance fund** underwritten by the government to guarantee payments to artists and employees following the cancellation or closure of an exhibition or event due to COVID-19, ensuring payments to artists are guaranteed.
3. **New work fund** to bolster the creation of new artwork through a tiered, highly targeted funding stream available to early career artists, right through to the mid-career artists whose career trajectories have taken a hit from the impacts of the pandemic.

While NAVA continues to advocate for these measures, the RISE Fund guidelines were updated in June and again in October 2021 to expand eligibility to sole traders with employees, local government run galleries and art programs, and to clarify that rescheduling costs for projects impacted by COVID-19 restrictions are eligible to apply.

In October, NAVA partnered with the Art Gallery of NSW and Create NSW to host a free webinar to support individuals and organisations as the sector prepared to open up following extended lock-downs in New South Wales and Victoria. The webinar attracted more than 300 registrations and since had more than 500 views. Emily Crocker, Head of Government and Corporate Planning at the Art Gallery of NSW presented on:

- Communicating vaccination and mask mandates to audiences
- De-escalation techniques and dealing with customers/visitors in the space
- Risk mitigation and preparing for escalated situations
- Planning for the future.



Behind the scenes, NAVA's Sit For An Artist campaign. Photo by Lauren O Photography.

Industry focus

NAVA sets national industry standards that promote ambitious and fair practices.

Code of Practice

The Code of Practice for the Professional Australian Visual Arts, Craft and Design Sector is both a record and a benchmark of best practice across the contemporary arts including legal, ethical and financial business practices, as well as thorough arts industry guidelines. In 2021 the Code was accessed by 43,181 unique visitors

NAVA is currently undertaking a major revision of the Code, working with academic, legal and industry partners as well as consulting widely all over Australia. We were very pleased to announce \$60,000 from the Australia Council and \$40,000 from Create NSW was approved to support NAVA's major revision of the Code of Practice. This funding is assisting NAVA to develop this comprehensive and accessible resource by employing a 'payment-for-consultation' model that centres the diversity of our arts communities and pays them directly as advisers, designers and co-authors. The aim is to collaboratively co-author a full draft of a set of principles and an ethical framework for accountability/responsibility of artists and organisations alike to support inclusion and accessibility for artists, arts venues and their audiences.

An EOI call out for writers attracted more than 90 applications from across Australia. Applications received came from a range of people with varied, rich experiences and practices. We were thrilled to hear from so many independent practitioners and arts workers across the sector with a genuine interest in contributing to and promoting best practice standards.

In 2021, NAVA hosted 7 national consultation meetings online to discuss topic areas ranging from commercial galleries to festivals. With advice from Terri Janke and Company, Accessible Arts and RMIT School of Art, NAVA commissioned and

released 9 discussion papers for feedback from the industry to assist in the development of new content for the Code.

Accessibility is a major area of focus for the Code revision. NAVA hosted 4 consultations with a Disability Focus Group made up of 8 artists and arts workers with disability from across Australia as well as an open invitation national consultation meeting. Each of these meetings were facilitated by Daniel Savage.

The groups discussed the accessibility of the Code of Practice in regard to how information could be accessed and presented. This included discussing the language that the Code uses, universal design, how information could be simplified, additional resources such as videos, animations, case studies and Auslan videos, referral to other organisations and sharing with their communities. Participants discussed the need to communicate how the Code can assist artists, why it is important, and the need to have information on how to navigate and use the Code. It was recommended to frame the Code from a human rights perspective and a need to identify what access and inclusion mean.

Feedback was also provided on the website including the need for adaptive tools such as the ability to change the font size, contrast, colours, use text to voice. It was noted that these accessibility settings should be available across the entire website and accessibility options should be readily available on a website. Participants agreed that there should be no barrier to accessing the Code as this can make access difficult while also making people feel excluded.

In November, NAVA employed Rhianna Pezzaniti to project manage the completion of the Code revision and in December we contracted Monique Choy to develop a style guide, writers brief and to undertake a full copy-edit of the new Code of Practice. This work continues in 2022.

Cross-sector partnerships

Strengthening the sector is a key commitment that NAVA makes to our Members.

Visual Arts and Craft Sector Meetings

NAVA's National Visual Arts Roundtable continued throughout 2021. Held every three weeks, these meetings harness industry expertise and collegiate exchange on what's needed most to stimulate the sector, advance artists' rights and propose policy direction. Outcomes are of shared value to all attendees, as well as offering important insights to guide NAVA's work on the Code revision as well as our advocacy focus nationally and within each state.

Arts and Culture Group

NAVA joined fifteen other national arts and culture peak bodies across all of the artforms to explore common areas of interest and develop an agreed messaging framework and strategic approach in preparation for the federal election.

In monthly meetings, the group discuss strategies for enhanced public awareness and valuing of the arts; effective advocacy of key decision makers; defining election policy positioning for greater investment in the arts; achieving recognition of a 'whole of sector' message; and agreed language on naming of the sector.

The key messages that the group agreed to take forward to the election are:

1. Art and Culture are EVERYWHERE

The breadth and reach of art and culture should be emphasised. Art includes entertainment, creative, and cultural activities. Art covers every part of Australia; every state and territory, metropolitan and regional. It includes a huge cross section of the Australian population. Art enriches lives whether people work in the sector or are a participant or audience member.

2. Art and Culture are ESSENTIAL

Emphasise the importance of art and culture. The arts sector is critical to so many other parts of our economy. Art is how we project our national image. Art is entertainment, diversity, mental wellbeing, childhood development, employment, tourism, and much more.

3. USE YOUR VOTE to Support Art and Culture

Encourage people to think about which party and/or candidate supports the art and culture the best.

#ArtAndCultureAreEverywhere
#ArtAndCultureAreEssential
#VoteForArt

Access

Throughout the year NAVA took a systematic approach to improving the accessibility of our work, including:

- collaborating with Accessible Arts and artists and arts workers with disability on development of all sections of the revised Code of Practice.
- consulting and collaborating with artists and arts workers with disability through a focus group which met four times in 2021. The focus group advises on best practice and NAVA's online resources.
- continuing to run an accessibility scan of the NAVA website and further identifying areas for repair, fixing inaccessible or broken areas, and monitoring the scan weekly.
- presenting accessible workshops and events online.
- transitioning NAVA online resources to accessible formats including written guides, audio and video.
- all staff training on disability confidence and further training on accessible online events.
- advocating for people with disability in the arts through our public engagement work.

Public focus

NAVA amplifies the voice of the artist to enrich the national conversation.

Policy development

A complex range of policy instruments impact on Australian contemporary arts practice.

NAVA develops timely responses to emerging issues, ensuring that government policy promotes sustainable practice and a healthy sector. This year we ensured that the voice of Members was heard through our government submissions and public engagement on urgent responses to national crises and the impact on the visual arts and craft sector.

Federal Budget

NAVA's 2021-22 Pre-Budget Submission called for a range of targeted budgetary measures to support the sector through and beyond this crisis including the extension of JobKeeper and JobSeeker.

NAVA's response to the federal budget noted that while neither bold nor adventurous in its vision for the production and articulation of Australia's cultural identity, it was the Coalition's budget most favourable towards artists and the sector in recent years. Nevertheless, the blow to the higher education sector constituted a dangerous precedent for the future of critical research, as well as the sustainability, accessibility and diversity of our educational opportunities.

Inquiry into integrity, efficacy and value for money of NSW Government grant programs

NAVA presented at the public hearing for the Inquiry into NSW Government grant programs at the start of February, largely calling for consistent methodology and full transparency in the decision making and grant approval process as well as increased investment comparable with both other state levels and the scale of the arts sector and population in NSW.

Australian Curriculum Review

NAVA consulted with the sector for our response to the proposed draft of the revised Australian Curriculum K-10.

With the support of April Phillips, Wiradjuri-Scottish visual artist, researcher and digital arts educator at Big hART, NAVA sought the insight of young people aged 13-17 on the curriculum by engaging the Art Gallery of South Australia's Neo Ambassadors. NAVA also hosted an online Curriculum Consultation for the visual arts and craft sector to discuss the changes, push for improvements and strategise on what's needed to support teachers to deliver this ambitious framework. More than 180 artists, teachers and gallery educators participated in the meeting.

NAVA's submission drew out the strengths and opportunities of the draft including the emphasis on process, play and experimentation as key components of visual arts practice; listening to the voices of First Nations artists when students learn about cultural expressions; identifying and understanding copyright, Indigenous Cultural and Intellectual Property (ICIP) and best practice industry standards as set out in NAVA's Code of Practice; and exploration of the various roles of professional arts worker careers. As a member of the National Advocates for Arts Education (NAAE), NAVA also contributed to and endorsed their response to this review.

Fair Work Amendment Bill

As the overwhelming majority of artists and arts workers are juggling multiple career strands and income sources to sustain their creative practice, NAVA's submission noted that while some reform is needed to provide clarity and improve conditions for casual and part-time employees, the proposed changes would make a number of workers worse off.

National Arts, Culture and Creativity Plan

NAVA engaged with the visual arts and craft sector as well as peak bodies from the other artforms across Australia in conversation about the needs for a national arts policy or plan..

In October, NAVA enthusiastically welcomed the **Sculpting a National Cultural Plan: Igniting a post-COVID economy for the arts** report and recommendations of the Parliamentary Inquiry into Australia's creative and cultural industries and institutions. NAVA commended this Inquiry and the more than 5,000 responses the Committee received from our industry via the survey or in written submission form as well as the comprehensive contributions made by many of our colleagues at the public hearings throughout the year. As well as the development of a national cultural plan, the 22 recommendations made in the report provide a pathway to achieving greater recognition of the arts as a major contributor to the social, cultural and economic wealth of Australia.

Job security

NAVA's submission to the senate inquiry into the impact of insecure or precarious employment on the economy, wages, social cohesion and workplace rights and conditions made nine recommendations including legislative change to the Superannuation Act to include the work of visual artists; harmonising income averaging arrangements between the ATO and Centrelink; and a national arts policy which makes a commitment to fair work conditions for artists and arts workers, including rates of pay to meet minimum industry standards.

Unlawful activity

In its submission to Treasury, NAVA raised concern that the proposed expansion of Governance Standard 3 in the Australian Charities and Not-for-profits Commission (ACNC) Regulation 2013 will be used to silence charities and reduce activism and advocacy within the independent arts sector, increasing red tape for charities and threatening the implied freedom of political communication enshrined in the Australian Constitution.

Financial reporting thresholds

NAVA submission to Treasury supported the harmonisation of fundraising registration with ACNC reporting noting it would help reduce unnecessary administrative work and mean that charities could put more funds and effort towards fulfilling their charitable purpose.

Australian Research Council

NAVA raised alarm over reforms to the Australian Research Council (ARC). The changes would see a shift away from the peer review process in favour of increased input from businesses and research end users into grant assessments. The reforms included a recommendation to direct 70% of applied research grants to align with six government determined National Manufacturing Priorities in future Linkage Program rounds. NAVA has serious concerns that the changes will result in a loss of critical research, investment and innovation in the arts and creative industries across Australia.

Censorship

NAVA publicly defended censorship threats over an artwork by TextaQueen, on display as part of Full Face: Artists Helmets at Queensland Art Gallery | Gallery of Modern Art (QAGOMA). The work was criticised for its anti-police sentiments by Townsville Detective Tony Flanders as well as Senator Pauline Hanson with calls for its removal from the gallery.

Public focus

NAVA amplifies the voice of the artist to enrich the national conversation.

Public engagement

NAVA's Media Impact

NAVA engages the general public through campaigns that are engaging and timely, building an ongoing arts presence. In 2021, NAVA was quoted and mentioned more than 100 times in the media on the impact of COVID-19 on the arts, the need for targeted visual arts sector support, the revised curriculum, valuing the arts, arts funding, and the federal budget.

NAVA was either published, mentioned or quoted in ArtsHub, Sydney Morning Herald, Artist Profile, Limelight, ABC News, Education HQ, The West Australian, Mumbrella, The Guardian Australia, National Indigenous Times, Artnet, MSN DailyMotion, The Korea Herald, Independent Australia, RUSSH Magazine, Canberra CityNews, Sydney Morning Herald, The New Daily, Canberra Times, and AdNews. NAVA also spoke on ABC TV News Channel, ABC RN Drive, The Wire, 3RRRFM The Score, Arts Friday, Eastside Radio, and Triple R 102.7FM.

"We have never seen the sector in crisis like we do right now. Getting to an 80 per cent vaccination rate and opening borders is an important first step for the visual arts. We want to see artists travelling interstate and overseas again, making and exhibiting new work and showcasing the best of Australia's art."

"A crisis like no other": Artists lead calls for vaccination, Linda Morris, Sydney Morning Herald, 21/9/21

"It can take several years to create a body of work for an exhibition. Without artists being able to create new work during this time, there will be a gap that we won't see for five to 10 years of artists who have had to turn elsewhere just to keep their families and their lives afloat."

Vaccine plea from Australian artists, as research shows COVID-related income losses have left many below the poverty line, Anna Freeland, ABC News, 15/10/21

"NAVA is currently preparing a submission to the review, and will make the recommendation to specify that teachers should teach a diverse selection of artists, including living Australian artists."

Proposed new arts curriculum leaves Australian artists hanging, Jane O'Sullivan, ArtsHub, 11/6/21

"NAVA is calling on the Australian Government to provide crisis funding for the visual arts in the same way it recently allocated \$10 million to music charity Support Act."

Visual arts sector overlooked in COVID relief support, Gina Fairley, ArtsHub, 20/8/21

"Our key focus on inclusion for the visual arts is to ensure artists' fees are paid regardless of any cancellations. Inclusion of artists' fees within that context is vital to support the sector in its recovery."

Insurance safety net for events set to boost confidence of promoters, Linda Morris, Sydney Morning Herald, 17/11/21

"Artists' careers often rely on many short-term commissions or project-based work. Largely their incomes are low and intermittent as they work project to project. This precarity, compounded with the impacts of rolling lockdowns, uncertainty in the workforce and ineligibility for income support packages has left visual artists some of the most vulnerable and adversely affected in the pandemic."

Report details COVID struggle for artists, Tony Magnusson, The West Australian, 21/7/21

"While NAVA acknowledges provocative art as a feature of the wider arts ecology, the national peak body joins criticism of the work, which actively disregards cultural safety for First Nations audiences and participants, and is being made at the expense of First Nations bodies and wellbeing."

'We made a mistake': Dark Mofo pulls the plug on 'deeply harmful' Indigenous blood work, Kelly Burke, The Guardian Australia, 23/3/21



Ramesh Mario Nihiyendran in NAVA's Sit For An Artist campaign. Photo by Lauren O Photography.

NAVA Board 2021



Chair

Clothilde Bullen is the Curator and Head of Indigenous Programs at the Art Gallery of Western Australia and is a Wardandi (Nyoongar) and Badimaya (Yamatji) woman. She was previously the Senior Curator of Aboriginal and Torres Strait Islander Collections and Exhibitions at the Museum of Contemporary Art Australia and prior to that, the Curator of Indigenous Art at the Art Gallery of Western Australia. Clothilde is also a Board member for the Australian charter of the International Association for Art Critics, and is co-Chair of Indigenous Voices, a program supporting Aboriginal and Torres Strait Islander mentors and emerging writers.



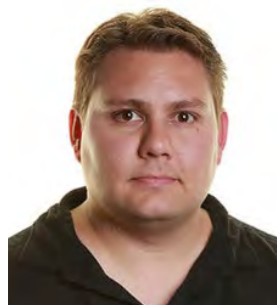
Deputy Chair and Elected Representative - Organisations

Patrice Sharkey is a curator, writer and arts worker who lives on Kurna land in Adelaide. She is currently the Artistic Director of ACE Open, South Australia's flagship contemporary art space, and was previously the Director of West Space in Melbourne (2015-2018). Patrice's work experience also spans the university and commercial sectors. She is an alumni of the Australia Council's Future Leaders Program.



Elected Representative - Aboriginal and Torres Strait Islander

Dr Bianca Beetson is a Kabi Kabi (Sunshine Coast) Wiradjuri (NSW) woman and has been a practising artist for over 26 years. She is currently the Director of Indigenous Research Unit at the Qld College of Art, Griffith University. She is also on the Board of Trustees of the Queensland Art Gallery/Gallery of Modern Art and its Aboriginal and Torres Strait Islander advisory panel; is a member of the Museum of Contemporary Art Artist Advisory Panel; on the board of Digi Youth Arts and a member of the newly formed Arts Qld First Nations Arts and Cultures Advisory panel.



Elected Representative - Artists

Rohin Kickett is a Noongar artist from the Ballardong region who now resides in Armadale, Western Australia. He has been instrumental in organising the Aboriginal Art Studio at the Champion Centre (City of Armadale's Aboriginal services hub) for several years, on a volunteer basis as part of the Armadale Hills Open Studio Arts Trail. He administers a Facebook group (Nyoongah Art in Nyoongah Country) which features many artists of various skill levels.



Elected Representative - Artists

Lisa Radford is an artist and writer. More often than not she works with others, most recently with Sam George and Yhonnie Scarce but previously with TCB art inc. and as a member of the collective DAMP. Currently working in the Painting Department at the Victorian College of the Arts, University of Melbourne, she shares thoughts publicly and intermittently in the The Saturday Paper.



Elected Representative - Artists

Tom Müller is an established multi-disciplinary artist with an active international practice spanning the realms of site-responsive, temporal and permanent projects. His work has been included in major exhibitions and institutions nationally and internationally and he has been the recipient of multiple Australia Council grants, the inaugural winner of the Qantas Contemporary Art prize, a mid-career fellowship from the Department of Culture and the Arts. In parallel to his personal practice, Tom is also an independent curator and the co-founder and Artistic Director of the Fremantle Biennale.



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.



Co-opted Representative

Imogen Beynon is a Deputy Director at the United Workers Union. Her professional experience includes senior leadership positions in government and member-based organisations, with key responsibilities across industrial law, strategic leadership, regulation and policy.



Treasurer

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. 2021 was Kathir's final year on the NAVA Board.

Company Secretary

Kate Joannou is Senior Liaison Officer, Government and Board Relations, Office of the Chief Executive at TAFE South Australia. Prior to that, Kate was the Executive Assistant to the Director of the Botanic Gardens and State Herbarium in SA.

NAVA also acknowledges and thank Board Member, Genevieve Grieves Elected Representative - Aboriginal and Torres Strait Islander 2019 - 2021

About NAVA

The National Association for the Visual Arts (NAVA) leads advocacy, policy and action for a Mission contemporary arts sector that's ambitious and fair.

NAVA represent a Membership and sector community of over 50,000 professional practising artists, creative practitioners, galleries and other art organisations. Since its establishment in 1983, NAVA has been influential in bringing about policy and legislative change to encourage the growth and development of the visual arts sector and to increase professionalism within the industry.

Through the Code of Practice for the Professional Australian Visual Arts, Craft and Design Sector, NAVA sets best practice standards for the contemporary arts industry. NAVA's priority is to advocate the ethics, negotiate the partnerships and secure the commitments that make the NAVA Code of Practice the consistent standard across the contemporary arts industry.

Our work has three key focus areas:

1. Artists

Strengthen artists' capacity to develop and sustain their practice.

2. Industry

Set national industry standards that promote ambitious and fair practices.

3. Public

Amplify the voice of the artist to enrich the national conversation.



NAVA Artist File: Kalanjay Dhir in his studio at Parramatta Artists Studios, 2020. Courtesy Parramatta Artists Studios. Photo by Jacquie Manning.

About NAVA

Staff

Executive Director: Penelope Benton
Advocacy Director: Mimi Crowe (from June to December)
Communications and Advocacy Manager: Leya Reid
First Nations Engagement Coordinator: Georgia Mokak (until September)
Project Manager, Code of Practice: Rhianna Pezzaniti (from November)
Professional Practice Coordinator: Justine Youssef (until April), Rei Cheetham (June to August)
Best Practice and Finance Coordinator: Holly Morrison
Membership and Programs Coordinator: Georgie Cyrillo
Membership and Communications Team: Tanushri Saha (until July), Naomi Segal, Sarah Rose, Donnlyn Xu (from July)
Publicists: Morey Media (Sit For An Artist)
Illustrator: Emily Johnson
Designers: Olivia Louella, Missy Dempsey
Financial Consultant: Jocelyn Payne
IT Consultant: Jay Cooper

Acknowledgements

NAVA was assisted by the Visual Arts and Craft Strategy, an initiative of the Australian, State and Territory Governments. NAVA was also supported by the NSW Government through Create NSW annual organisation funding.

Generous donors include the Windmill Trust, Daniel Besen, NAVA gratefully acknowledges the advice and support of its pro bono legal partner, Arnold Bloch Leibler.

Thank you to media partners Artlink, Art Monthly, Art Almanac, Eyeline and Vault.

MAJOR FUNDERS



Australian Government
Visual Arts and Craft Strategy

CODE OF PRACTICE REVISION FUNDERS



MEDIA PARTNERS

Artlink

Art Almanac

ARTS hub

VAULT

ART MONTHLY
AUSTRALASIA

eyeline
CONTEMPORARY VISUAL ARTS

LEGAL PARTNERS

Arnold Bloch Leibler
Lawyers and Advisers



Wendy Sharpe in NAVA's Sit For An Artist campaign. Photo by Lauren O Photography.



NATIONAL ASSOCIATION FOR THE VISUAL ARTS LIMITED

(a company limited by guarantee)

ABN 16 003 229 285

Annual Report
31 December 2021

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National Association for the Visual Arts Ltd

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Corporate Information

National Association for the Visual Arts Ltd

	Name	Special Responsibilities
Directors	Bianca Beetson Imogen Beynon Clothilde Bullen Maria Farmer Rohin Kickett Tom Müller Kathir Ponnusamy Lisa Radford Patrice Sharkey	Chair Development Committee Treasurer, Finance Committee Deputy Chair
Company Secretary	Kate Joannou appointed 18 November 2021 Emma Page Campbell until 18 November 2021	
Registered Office and Principal Place of Business	No fixed address	
Bankers	Westpac Banking Corporation 50 MacLeay Street Potts Point NSW 2011	
Auditor	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 2021 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 the whole of the financial year and up to the date of this report, unless otherwise stated.

The number of meetings 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
Bianca Beetson	18 May 21	continuing	3	3
Imogen Beynon	19 Jul 21	continuing	2	2
Clothilde Bullen	11 May 21	continuing	3	2
Wesley Enoch	30 May 19	14 Mar 21	1	-
Maria Farmer	22 Jun 16	continuing	5	3
Genevieve Grieves	30 May 19	26 Oct 21	4	2
Rohin Kickett	26 May 20	continuing	5	5
Tom Müller	26 May 20	continuing	5	5
Kathir Ponnusamy	7 Mar 14	27 Jan 22	7	4
Lisa Radford	26 May 20	continuing	5	4
Patrice Sharkey	26 May 20	continuing	5	5

A Number of meetings the director was entitled to attended

B Number of meetings the directors attended

Details of directors' qualifications, experience and special responsibilities can be found on pages 5 to 7 of this report.

Company secretary

Kate Joannou was appointed company secretary on 18 November 2021. Ms Campbell served as company secretary until 18 November 2021.

Operating result

The operating surplus for the year ended 31 December 2021 was \$11,037 (2020: surplus \$70,305).

Dividends

The company's Constitution precludes the declaration and payment of dividends.

Principal activities

The National Association for the Visual Arts (NAVA) champions the artists, leads the discussions and advocates the policies that strengthen Australia's contemporary arts. Through the Code of Practice for the Professional Australian Visual Arts, Media, Craft and Design Sector, we set national best practice standards for the contemporary arts industry. Our vision - that artistic courage ignites Australian culture - drives everything we do.

We were very pleased to announce that \$60,000 from the Australia Council and \$40,000 from Create NSW was approved to support NAVA's major revision of the Code of Practice in 2021. This funding assisted NAVA to employ a 'payment-for-consultation' model that centres the diversity of our arts communities and paid them directly as advisers, designers and co-authors of the new Code which will be released in 2022. With work slowed down due to Covid-19 impacts, variations were approved to roll over funds to undertake some of this work in 2022.

Directors' Report

National Association for the Visual Arts Ltd

Principal activities continued

A Disability Advisory Group was established in liaison with Accessible Arts NSW as part of funding received for the Code revision project. The group includes eight artists and arts workers with disability. Quarterly meetings were facilitated by Daniel Savage to review and make recommendations for the usability of the Code of Practice online.

In strategic planning meetings late 2020 the Board agreed on moving away from traditional hierarchical structures to support a new collaborative leadership model. Penelope Benton, NAVA's General Manager for six years was confirmed as Executive Director, working collaboratively to lead NAVA with Mimi Crowe in a new Advocacy Director role (June to December). Also this year, NAVA was delighted to welcome Clothilde Bullen as the new Chair of the Board. Clothilde Bullen is currently the Curator and Head of Indigenous Programs at the Art Gallery of Western Australia and is a Wardandi (Nyoongar) and Badimaya (Yamatji) Aboriginal woman.

Throughout 2021 we had an increase in Premium Plus Members with applicants largely wanting insurance for projects being delivered outside or in irregular spaces in response to physical distancing restrictions brought about by the ongoing pandemic. Meanwhile, there was a decline in both Premium and Organisation Membership.

NAVA continued to advocate for government action to support artists, arts workers, and organisations impacted by COVID-19. Rescue packages were out of reach for many in our sector, with sole traders or small companies failing to meet eligibility criteria, and others falling through the cracks despite having lost work and income. NAVA undertook three snap surveys of the visual arts and craft sector throughout the year, which all revealed major declines in income through cancelled contracts and commissions and reduced opportunities to sell artwork.

When asked about the longer term impacts on them and/or their organisation, the answers were many and varied. Many expressed sincere fears over the uncertainty of the future, financial stresses, major declines in mental health, restricted earning capacity and limited job prospects, organisational and sole trader economic survival, reduced ability to continue art practice due to income insecurity and no superannuation, the expenses and time consumption associated with digitisation and presenting art safely, and several feared poverty and homelessness.

Through the Artists' Benevolent Fund, NAVA distributed \$76,000 to 38 artists seeking emergency relief in early 2021. As funds ran low, NAVA turned to advocating to the federal and state governments for a commitment to crisis support for visual artists by directing Support Act to broaden its criteria to include visual arts, in the same way it was directed by government to include live performing arts in 2020; or by making a direct contribution to the Artist's Benevolent Fund (ABF), administered by NAVA.

In September NAVA released its 'Sit For An Artist' campaign in response to deep concerns about the long-term impacts of the pandemic and lockdowns on visual artists, galleries, organisations and arts workers. The campaign called for three urgent measures to ensure hard-hit artists and arts workers have access to vital financial support and to build resilience and confidence for the sector.

NAVA's three-year Arts Day on the Hill program was met with challenges stemming from COVID-19 and consequently went online in 2020. With continued lockdowns in 2021, NAVA refocused its government advocacy support and developed a Local Government Engagement Toolkit (titled Love Your Local). This new resource to be released in 2022, aims to provide a tangible and ongoing resource to support artists and organisations in building their capacity to advocate for themselves at a local level.

Directors' Report

National Association for the Visual Arts Ltd

The company's 2021 strategic focus:

1	<p>ARTISTS FOCUS: professional practice</p> <p>Strengthen artists' capacity to develop and sustain their practice.</p> <p>Program:</p> <ul style="list-style-type: none"> • Membership • Professional development • Artistic leadership
2	<p>INDUSTRY FOCUS: contemporary arts sector</p> <p>Set national industry standards that promote ambitious and equitable practices.</p> <p>Program:</p> <ul style="list-style-type: none"> • Code of Practice • Cross-sector partnerships • Industry leadership
3	<p>PUBLIC FOCUS: the Australian culture</p> <p>Amplify the voice of the artist to enrich the national conversation.</p> <p>Program:</p> <ul style="list-style-type: none"> • Policy development • Public engagement • Cultural leadership

Directors' qualifications and experience

Names and qualifications	Experience and special responsibilities
<p>Bianca Beetson PhD Visual Arts, B. Arts (Visual Arts) Hons</p>	<p>Dr Bianca Beetson is a Kabi Kabi (Sunshine Coast) Wiradjuri (NSW) woman and has been a practising artist for over 26 years. Bianca works across a broad range of media including painting, drawing, sculpture, installation, photography, fibre arts and public art. In 2018 Bianca was awarded a Doctor of Visual Art, from the QLD College of Art, Griffith University.</p> <p>Bianca has lectured and directed the Bachelor of Contemporary Australian Indigenous Art (BCAIA) degree at the Qld College of Art, Griffith University and is currently the Director of Indigenous Research Unit at the same institution. Bianca was also a founding member of the seminal Aboriginal artist collective proppaNOW Aboriginal artist collective.</p> <p>Her current board and advisory group memberships include the board of trustees of the QLD Art Gallery/Gallery of Modern Art and its Aboriginal and Torres Strait Islander advisory panel. She is also a member of the Museum of Contemporary Art Artist Advisory Panel, on the board of Digi Youth Arts and a member of the newly formed Arts QLD First Nations Arts and Cultures Advisory panel.</p>

Directors' Report

National Association for the Visual Arts Ltd

Directors' qualifications and experience continued

Names and qualifications	Experience and special responsibilities
<p>Imogen Beynon B. Laws, B. Fine Arts</p>	<p>Imogen Beynon is a Deputy Director at the United Workers Union. Her professional experience includes senior leadership positions in government and member-based organisations, with key responsibilities across industrial law, strategic leadership, regulation and policy.</p> <p>She is passionate about re-imagining and rebuilding strong worker movements, including through a series of projects at the intersection of art, labour and the conditions of artistic production.</p> <p>Imogen holds a Bachelor of Laws (Honours - First Class) and a Bachelor of Fine Arts (Honours - First Class), both from Monash University.</p>
<p>Clothilde Bullen M. Curatorial Studies (Visual Arts), B. Psychology and Indigenous Studies</p>	<p>Clothilde Bullen is the Curator and Head of Indigenous Programs at the Art Gallery of Western Australia and is a Wardandi (Nyoongar) and Badimaya (Yamatji) Aboriginal woman. She was previously the Senior Curator of Aboriginal and Torres Strait Islander Collections and Exhibitions at the Museum of Contemporary Art Australia and prior to that, the Curator of Indigenous Art at the Art Gallery of Western Australia for over a decade. Most recently, she co-curated the award-winning John Mawurndjul: I am the old and the new, and The National: New Australian Art, and Richard Bell: You Can Go Now for the MCA in 2021.</p> <p>Clothilde is on the international selection panel for the British Council's Intersect program and is a current Board member for the Australian charter of the International Association for Art Critics. She is also a Museums and Histories Board member for Create NSW and is an Alumni member of the British Council Accelerate Scholarship for Indigenous Leadership in the Arts. Clothilde's advocacy continues with her position as co-Chair of Indigenous Voices, a program supporting Aboriginal and Torres Strait Islander mentors and emerging writers in collaboration with Art Monthly Australasia and the Power Institute at Sydney University.</p>
<p>Maria Farmer</p>	<p>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.</p>
<p>Rohin Kickett</p>	<p>Rohin Kickett is a Noongar artist from the Ballardong region who now resides in Armadale, Western Australia. He works as a professional artist across Perth, nationally and internationally. Rohin has been instrumental in organising the Aboriginal Art Studio at the Champion Centre (City of Armadale's Aboriginal services hub) for several years, on a volunteer basis as part of the Armadale Hills Open Studio Arts Trail. In October 2019, the City commissioned a mural for the newly renovated Champion Centre as a collaboration between Rohin, local artist Bradley Kickett, and Victorian artist Matt Adnate. Additionally, he administers a Facebook group (Nyoongah Art in Nyoongah Country) promoting Noongar arts, which features many artists of various skill levels. He is a keen advocate and aims to establish a new Aboriginal Arts Centre.</p>

Directors' Report

National Association for the Visual Arts Ltd

Directors' qualifications and experience continued

Names and qualifications	Experience and special responsibilities
<p>Tom Müller B. Fine Arts (Hons)</p>	<p>Tom Müller is an established multi-disciplinary artist with an active international practice spanning the realms of site-responsive, temporal and permanent projects. His work has been included in major exhibitions and Institutions including 'The National' at Carriageworks, the Museum of Contemporary Art, the Adelaide Biennial, Biennale de la Chaux-de-Fonds, and the upcoming Northern Alps Triennale in Japan. He has been the recipient of multiple Australia Council grants, the inaugural winner of the Qantas Contemporary Art prize, a mid-career fellowship from the Department of Culture and the Arts. In 2009 won the Basel international residency program through the Christoph Merian Stiftung. He was mentored by the Russian-American conceptual artist Ilya Kabakov in New York, and studied Anthroposophy at Emerson College in London. He holds a BFA (first class honours) in Sculpture from Curtin University of Technology.</p> <p>In parallel to his personal practice, Tom is also an independent curator, Director of programs at PS Art Space, and the co-founder and Artistic Director of the Fremantle Biennale (2017, 2019).</p>
<p>Kathir Ponnusamy CPA, CA(m) BAcct(Hons), MBA (Executive) AGSM</p>	<p>Kathir Ponnusamy has over 18 years' 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.</p> <p>Treasurer – Resigned on 27 January 2022</p>
<p>Lisa Radford PhD Arts, B. Fine Art</p>	<p>Lisa Radford is an artist and writer. More often than not she works with others, most recently with Sam George and Yhonnie Scarce but previously with TCB art inc. and as a member of the collective DAMP. Currently working in the Painting Department at the Victorian College of the Arts, University of Melbourne, she shares thoughts publicly and intermittently in the The Saturday Paper.</p>
<p>Patrice Sharkey B. Arts (Hons)</p>	<p>Patrice Sharkey is a curator, writer and arts worker who lives on Kurna land in Adelaide. She is currently the Artistic Director of ACE Open, South Australia's flagship contemporary art space, and was previously the Director of West Space in Melbourne (2015-2018). Patrice's work experience also spans the university and commercial sectors, including roles as Assistant Curator at Monash University Museum of Art and Gallery Assistant at Sutton Gallery. She received a Bachelor of Arts (First Class Honours), majoring in Art History / Cultural Studies, from the University of Melbourne in 2010, and is an alumni of the Australia Council's Future Leaders Program. In 2021 she will serve as Associate Curator for Block Universe - London's leading international performance art festival.</p>

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 2021, the total amount that members of the company are liable to contribute if the company wound up is \$45 (2020: \$40).

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 9 of this financial report and forms part of the Directors' Report.

Signed in accordance with a resolution of the Directors.

CLOTHILDE BULLEN

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 2021, 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 2021
National Association for the Visual Arts Ltd

	Note	2021 \$	2020 \$
Revenue	4	1,242,431	1,408,355
Other income	4	45,721	207,146
Administration expenses		(187,981)	(257,149)
Legal services expense		(15,000)	(64,000)
Insurance scheme		(315,672)	(292,993)
Depreciation expense	9	(18,390)	(20,975)
Employee benefits expense	12	(549,500)	(601,805)
Project expenses		(190,572)	(308,274)
Surplus before income tax		11,037	70,305
Income tax expense	3.7	-	-
Surplus for the year		11,037	70,305
Other comprehensive income for the year, net of income tax		-	-
Total comprehensive income for the year		11,037	70,305

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

Statement of Financial Position

As at 31 December 2021

National Association for the Visual Arts Ltd

	Note	2021 \$	2020 \$
Assets			
Current			
Cash and cash equivalents	5	888,076	775,247
Trade and other receivables	6	23,550	19,625
Other current assets	8	149,428	135,993
Current assets		1,061,054	930,865
Non-current			
Property, plant and equipment	9	8,357	25,429
Intangible assets	10	-	-
Non-current assets		8,357	25,429
Total assets		1,069,411	956,294
Liabilities			
Current			
Trade and other payables	11	52,432	59,547
Employee provisions	12	25,165	26,897
Grant liabilities	13	92,495	1,897
Other liabilities	14	378,155	358,481
Current liabilities		548,247	446,822
Non-current			
Employee provisions	12	18,056	17,401
Non-current liabilities		18,056	17,401
Total liabilities		566,303	464,223
Net assets		503,108	492,071
Equity			
Unrestricted funds		503,108	402,134
Restricted funds		-	89,937
Total equity		503,108	492,071

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 2021

National Association for the Visual Arts Ltd

	Note	Artists Benevolent Restricted funds \$	AusCo VACS Restricted funds \$	Unrestricted funds \$	Total equity \$
Balance at 1 January 2020		-	88,377	333,389	421,766
Surplus for the year		-	-	70,305	70,305
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		-	-	70,305	70,305
Sub-total		-	88,377	403,694	492,071
2019 restricted grants expended in 2020		-	(88,377)	88,377	-
Sub-total		-	-	492,071	492,071
Transfer to/(from) reserves		89,937	-	(89,937)	-
Balance at 31 December 2020		89,937	-	402,134	492,071
Balance at 1 January 2021		89,937	-	402,134	492,071
Surplus for the year		-	-	11,037	11,037
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		-	-	11,037	11,037
Sub-total		89,937	-	413,171	503,108
2020 restricted grants expended in 2021		(89,937)	-	89,937	-
Balance at 31 December 2021		-	-	503,108	503,108

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

Statement of Cash Flows

For the year ended 31 December 2021

National Association for the Visual Arts Ltd

	Note	2021 \$	2020 \$
Operating activities			
Receipts from:			
• Client contributions		953,146	973,383
• Donations received		93,303	279,243
• Government grants		377,029	247,785
• COVID Stimulus		-	100,000
• JobKeeper and JobSaver subsidies		45,721	103,500
• Interest income		98	450
Payments to clients, suppliers and employees		(1,343,123)	(1,553,291)
Net cash provided by operating activities		126,174	151,070
Investing activities			
Purchases of plant and equipment	9	(1,318)	(32,662)
Net cash used in investing activities		(1,318)	(32,662)
Financing activities			
Repayment of principal portion of lease liabilities		(12,027)	(18,052)
Net cash used in financing activities		(12,027)	(18,052)
Net change in cash and cash equivalents		112,829	100,356
Cash and cash equivalents, beginning of year		775,247	674,891
Cash and cash equivalents, end of year	5	888,076	775,247

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 2021
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.

Historical cost convention

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

Critical cost convention

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed at Note 3.15.

The financial statements for the year ended 31 December 2021 were approved and authorised for issuance by the Board of Directors.

2 New and revised standards or interpretations

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

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.

3.2 Revenue

The company recognises revenue under AASB 1058 or AASB 15 when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the company expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. In other cases, AASB 1058 applies when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives and the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately. The company recognises revenue from the following major sources:

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.2 Revenue continued

Ticket Sales

Ticket sales are generated through events organised. Revenue is recognised in the financial reporting period in which the course or event is held.

Project administration fees

Project administration fees are received as a result of administering auspiced grants to artists. They are calculated based on a percentage of the total auspiced grant to be administered, and are in accordance with a signed contract. They are recognised each year based on a percentage of the total funds that were auspiced in that given year.

Project income

Project income is recognised on completion of the projects in question, and when revenue collectability is a surety.

Reimbursements received

Reimbursements received are recognised when collection of such reimbursements are a surety, or when cash was received, whichever event occurs first.

Sponsorship revenue

Sponsorship revenue is recognised as income in the financial reporting period in which it is received and when the company obtains control of the amount contributed or the right to receive the amount contributed, unless it is tied to a specific period or project in which case it is deferred and recognised in the relevant period as the milestones are achieved.

Government grants

A number of the company's programs are supported by grants received from the Federal, State and Local governments. Grant Income is recognised in accordance with AASB 15 if the contract has sufficiently specific performance obligations.

Grant income from contracts that do not contain sufficiently specific performance obligations is recognised under AASB 1058 as income when the company obtains control over the funds.

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.

Interest income

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

Membership fees

Membership with the National Association for the Visual Arts is valid for one year from the date the monies are received. Membership revenue is thus recorded on an accruals basis in the period to which it relates.

3.3 Operating expenses

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

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.4 Intangible assets

Recognition of other intangible assets:

Acquired intangible assets

Acquired computer software licences and website construction costs 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 3.15. 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 surplus or deficit within other income or other expenses.

3.5 Property, plant and equipment

Property, 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.

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

Amortisation and depreciation are 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
- Right-of-use asset Over the term of the lease

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 2021
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.6 Intangible assets

Operating leases

At lease commencement date, the company recognises a right-of-use asset and a lease liability on the Statement of Financial Position. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the company, an estimate of any costs to dismantle and remove the asset at the end of the lease and any lease payments made in advance of the lease commencement date (net of any incentives received).

The company depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The company also assesses the right-of-use asset for impairment when such indicators exist. At the commencement date, the company measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the company's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest.

The company has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term. On the statement of financial position, right-of-use assets have been included in property, plant and equipment and lease liabilities have been included in trade and other payables.

Operating leases – Measurement Basis for Comparatives

Where the company is a lessee, and 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 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.

3.8 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.

3.9 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.

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.9 Employee benefits continued

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.

3.10 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.

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.

3.11 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.

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.12 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.

3.13 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.

3.14 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 measured initially 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.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

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:

- Amortised cost.
- Fair value through profit or loss (FVPL).
- Equity instruments at fair value through other comprehensive income (FVOCI).

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

Classifications are determined by both:

- The entity's business model for managing the financial asset.
- The contractual cash flow characteristics of the financial assets.

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.14 Financial instruments continued

Subsequent measurement of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- They are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows.
- The contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The company's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposit that were previously classified as held-to-maturity under AASB 139.

Financial assets at fair value through profit or loss (FVPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below).

Equity instruments at fair value through other comprehensive income (Equity FVOCI)

Investments in equity instruments that are not held for trading are eligible for an irrevocable election at inception to be measured at FVOCI. Under Equity FVOCI, subsequent movements in fair value are recognised in other comprehensive income and are never reclassified to surplus or deficit. Dividend from these investments continue to be recorded as other income within the surplus or deficit unless the dividend clearly represents return of capital.

Impairment of Financial assets

AASB 9's impairment requirements use more forward-looking information to recognise expected credit losses – the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The company considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- Financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- Financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.14 Financial instruments continued

Subsequent measurement of financial assets continued

Impairment of Financial assets continued

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Trade and other receivables

The company makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the company uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

The company assess impairment of trade receivables on a collective basis as they possess credit risk characteristics based on the days past due. The company allows 1% for amounts that are 30 to 60 days past due, 1.5% for amounts that are between 60 and 90 days past due and writes off fully any amounts that are more than 90 days past due.

Classification and measurement of financial liabilities

The company's financial liabilities include borrowings and trade and other payables. Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the company designated a financial liability at fair value through surplus or deficit.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in surplus or deficit (other than derivative financial instruments that are designated and effective as hedging instruments).

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.

3.15 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.

Coronavirus (COVID-19) pandemic

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

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.15 Significant management judgement in applying accounting policies continued

Revenue Recognition

To determine if a grant contract should be accounted for under AASB 1058 or AASB 15, the company has to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations. When assessing if the performance obligations are 'sufficiently specific', the company has applied significant judgement in this regard by performing a detailed analysis of the terms and conditions contained in the grant contracts, review of accompanying documentation (e.g. grant application forms and accompanying documentation) and holding discussions with relevant parties. Income recognition from grants received by the company has been appropriately accounted for under AASB 1058 or AASB 15 based on the assessment performed.

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.

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 2021
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	2021 \$	2020 \$
Revenue			
Donations received		93,303	279,243
Ticket sales		-	3,636
Government grants	4.1	252,156	223,362
Investment income:			
• Interest		98	450
Membership fees received		833,550	749,805
Advertising fees received		-	300
Project administration fees received		17,028	24,796
Project income		-	13,741
Reimbursements received		-	1,196
Sponsorships received - in-kind		28,960	40,137
Legal services received - in-kind		15,000	64,000
Transit insurance sales		1,220	4,537
Workshop fees received		1,116	3,152
		1,242,431	1,408,355
Other income			
Cash flow subsidy		-	100,000
JobKeeper subsidy		-	103,500
JobSaver subsidy		45,721	-
Sundry income		-	3,646
		45,721	207,146
Total revenue and other income		1,288,152	1,615,501

4.1 Government grants

	Note	2021 \$	2020 \$
Unexpended grants - 1 January	4.2	1,897	-
Grants received during the year	4.3	342,754	225,259
		344,651	225,259
Less:			
Unexpended grants - 31 December	4.4	(92,495)	(1,897)
		(92,495)	(1,897)
		252,156	223,362

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

4 Revenue continued

4.2 Unexpended grants - 1 January

	Note	2021 \$	2020 \$
Copyright Agency Limited			
• Professional Practice Mentorship Program		1,897	-
		1,897	-

4.3 Grants received during the year

	Note	2021 \$	2020 \$
Create NSW:			
• Core Funding		-	50,000
• Ambitious & Fair: a new, national Code of Practice		40,000	-
• Professional Practice Program		40,000	-
Australia Council for the Arts:			
• Triennial VACS		176,754	88,376
• Ambitious & Fair: a new, national Code of Practice		60,000	-
• Vaccination Campaign: Sit for an Artist		26,000	-
Copyright Agency Limited			
• Professional Practice Mentorship Program		-	5,000
Creative Partnerships Australia			
• Artists COVID-19 relief		-	81,883
Sub-total carried forward		342,754	225,259

4.4 Unexpended grants - 31 December

	Note	2021 \$	2020 \$
Create NSW:			
• Ambitious & Fair: a new, national Code of Practice		25,000	-
• Professional Practice Program		32,495	-
Australia Council for the Arts:			
• Ambitious & Fair: a new, national Code of Practice		35,000	-
Copyright Agency Limited			
• Professional Practice Mentorship Program		-	1,897
		92,495	1,897

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

5 Cash and cash equivalents

Cash and cash equivalents consist of the following:

	Note	2021 \$	2020 \$
Cash at bank		888,021	775,192
Cash on hand		55	55
	5.1	888,076	775,247

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	2021 \$	2020 \$
Cash and cash equivalents	5	888,076	775,247

6 Trade and other receivables

Trade and other receivables consist of the following:

	Note	2021 \$	2020 \$
Current			
Trade receivables		13,550	12,350
Bond - Sydney office		-	7,275
Refunds receivable		10,000	-
		23,550	19,625

7 Financial risk management

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	2021 \$	2020 \$
Financial assets			
<i>Financial assets measured at amortised cost</i>			
• Cash and cash equivalents	5	888,076	775,247
• Trade and other receivables	6	23,550	19,625
		911,626	794,872
Financial liabilities			
<i>Financial liabilities measured at amortised cost</i>			
• Trade and other payables	11	52,432	59,547
		52,432	59,547

See Note 3.14 for a description of the accounting policies for each category of financial instruments. Information relating to fair values is presented in the related notes.

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

8 Other assets

Other assets consist of the following:

	Note	2021 \$	2020 \$
Prepayments		149,428	135,993

9 Property, plant and equipment

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

	Right-of-Use Asset \$	Office Furniture \$	Office Machines \$	Artworks \$	Total 2021 \$
Gross carrying amount					
Balance 1 January 2021	26,318	3,672	25,884	2,658	58,532
Additions	-	-	1,318	-	1,318
Disposals	(26,318)	-	-	-	(26,318)
Balance 31 December 2021	-	3,672	27,202	2,658	33,532
Depreciation and impairment					
Balance 1 January 2021	(11,963)	(3,369)	(17,746)	(25)	(33,103)
Written back on disposal	26,318	-	-	-	26,318
Depreciation expense	(14,355)	(104)	(3,904)	(27)	(18,390)
Balance 31 December 2021	-	(3,473)	(21,650)	(52)	(25,175)
Carrying amount 31 December 2021	-	199	5,552	2,606	8,357
Gross carrying amount					
Balance 1 January 2020	23,433	3,672	22,198	-	49,303
Additions	26,318	-	3,686	2,658	32,662
Disposals	(23,433)	-	-	-	(23,433)
Balance 31 December 2020	26,318	3,672	25,884	2,658	58,532
Depreciation and impairment					
Balance 1 January 2020	(17,777)	(3,260)	(16,446)	-	(37,483)
Written back on disposal	25,355	-	-	-	25,355
Depreciation expense	(19,541)	(109)	(1,300)	(25)	(20,975)
Balance 31 December 2020	(11,963)	(3,369)	(17,746)	(25)	(33,103)
Carrying amount 31 December 2020	14,355	303	8,138	2,633	25,429

Notes to the Financial Statements

For the year ended 31 December 2021

National Association for the Visual Arts Ltd

10 Intangible assets

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

	Website \$	Total 2021 \$	Total 2020 \$
Gross carrying amount			
Balance 1 January	145,930	145,930	145,930
Balance 31 December	145,930	145,930	145,930
Amortisation			
Balance 1 January	(145,930)	(145,930)	(145,930)
Amortisation	-	-	-
Balance 31 December	(145,930)	(145,930)	(145,930)
Carrying amount 31 December	-	-	-

11 Trade and other payables

Trade and other payables recognised consist of the following:

	Note	2021 \$	2020 \$
Current:			
Net GST payable		10,294	712
Other payables		7,059	10,366
PAYG payable		13,376	11,290
Superannuation payable		14,496	12,126
Trade payables		7,207	25,053
		52,432	59,547

12 Employee remuneration

12.1 Employee benefits expense

Expenses recognised for employee benefits are analysed below:

	Note	2021 \$	2020 \$
Employee benefits provided/(written back)		(1,077)	19,504
Staff training and amenities		9,700	8,839
Superannuation - defined contribution plans		46,831	48,194
Wages, salaries and fees		491,308	521,289
Workers compensation insurance		2,738	3,979
Employee benefits expense		549,500	601,805

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

12 Employee remuneration continued

12.2 Employee benefits

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

	Note	2021 \$	2020 \$
Current:			
Annual leave		25,165	26,897
		25,165	26,897
Non-current			
Long service leave		18,056	17,401
		18,056	17,401

13 Grant liabilities

Other liabilities can be summarised as follows:

	Note	2021 \$	2020 \$
Current:			
Unexpended grants	4.4	92,495	1,897
		92,495	1,897

14 Other liabilities

Other liabilities can be summarised as follows:

	Note	2021 \$	2020 \$
Current:			
Lease liabilities		-	12,027
Membership fees received in advance		378,155	346,454
		378,155	358,481

15 Contingent liabilities

There are no contingent liabilities that have been incurred by the company in relation to 2021 or 2020.

16 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 2021, the total amount that members of the company are liable to contribute if the company wound up is \$45 (2020: \$40).

17 Related party transactions

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

Notes to the Financial Statements

For the year ended 31 December 2021
National Association for the Visual Arts Ltd

17 Related party transactions continued

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.

17.1 Transactions with related entities

The directors act in an honorary capacity and receive no compensation for their services.

17.2 Transactions with key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. Key management personnel remuneration includes the following expenses:

	2021 \$	2020 \$
Total key management personnel remuneration	206,043	221,455

18 Post-reporting date events

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the company up to 31 December 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 31 December 2021 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

Directors' Declaration

For the year ended 31 December 2021
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 2021 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 Notes 3.13 and 18).

Signed in accordance with a resolution of the Directors.

CLOTHILDE BULLEN
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 2021, 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 2021 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 2021 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, the 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 page 35 to 37 is 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 2021. 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 2021
National Association for the Visual Arts Ltd

SCHEDULE 1 - GENERAL OPERATIONS	Note Sch	2021 \$	2020 \$
INCOME			
Event Income			
• Audience income		-	3,636
Other Activities Income			
• Activities and services income		851,694	791,494
• Product sales		1,220	4,837
Private Sector Income			
• Donations		40,253	266,893
• Foundations		53,050	12,350
• Sponsorship income - in-kind		28,960	40,137
• Legal services income - in-kind		15,000	64,000
Other Income			
• Cash flow boost		-	100,000
• Interest		98	450
• JobKeeper subsidy		-	103,500
• JobSaver subsidy		45,721	-
• Sundry and other earned income		-	4,842
Government Grant Income			
• Operational grants		118,651	136,479
• Project grants		133,505	86,883
TOTAL INCOME		1,288,152	1,615,501
LESS: EXPENDITURE			
Salaries, Wages & Fees			
• Artists and art workers		157,716	289,980
• Production and technical		25,246	13,778
• Management and administrative		501,704	516,204
• Allowances and on-costs		63,766	85,793
Program, Production and Touring			
• Events and travel		6,370	5,427
• Advocacy		21,476	15,334
• Member expenses		316,234	298,205
Marketing and Business Development Costs		87,748	205,325
Infrastructure Costs		96,855	114,751
Deficit on disposal of assets		-	399
TOTAL EXPENDITURE		1,277,115	1,545,196
NET SURPLUS		11,037	70,305

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 2021
National Association for the Visual Arts Ltd

SCHEDULE 2 - ADMINISTRATION EXPENSES	Note	2021 \$	2020 \$
EXPENSES			
Accountancy and bookkeeping fees		2,857	3,860
Advertising and promotion		41,376	59,553
Advocacy campaign		9,560	1,593
Audit fees		7,292	6,950
Artists' expenses		10,295	28,898
Artists copyright fees		2,083	2,199
AV and photography		25,246	8,305
Bank charges		41	170
Computer expenses		7,980	8,603
Conference expenses		485	316
Consulting charges		12,500	21,167
Deficit on disposal of plant and equipment		-	399
Electricity		959	1,405
Hospitality		-	115
Insurance		5,746	4,988
Insurance scheme		315,672	292,993
Interest paid		98	380
Legal services expense		15,000	64,000
Lease - photocopier		2,048	2,505
Materials		495	-
Meeting expenses		-	85
Membership campaign expenses		6,609	24,635
Membership expenses		-	2,890
Merchant fees		17,876	16,794
National Board expenses		350	5,463
Office relocation		2,432	4,134
Office supplies		135	1,023
Postage		564	2,322
Printing and stationery		550	-
Membership and subscriptions		1,472	1,656
Rent and outgoings		7,556	6,270
Sundry expenses		7,885	3,913
Telephone and internet		3,203	5,212
Travel and accommodation		2,188	4,197
Web page services		8,100	27,149
TOTAL ADMINISTRATION EXPENSES		518,653	614,142

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 2021
National Association for the Visual Arts Ltd

SCHEDULE 3 - PROJECT EXPENSES	Note	2021 \$	2020 \$
EXPENSES			
Art Day on the Hill		5,350	25,000
Artists' Benevolent Fund		88,490	231,631
Carstairs Prize		14,500	3,550
Code of Practice		55,227	-
First Nations		-	8,799
Mentorship Program		5,950	3,103
NAVA Online Courses		-	13,741
NSW Workshops		-	10,000
Professional Development		7,505	-
The Freedman Foundation		-	100
Windmill Trust		13,550	12,350
TOTAL PROJECT EXPENSES		190,572	308,274

Note: Of the total project expenses of \$190,572, \$145,337 was paid out to artists, speakers, writers and copywriters (2020: \$264,356).

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