

The image shows the interior of a modern theatre or concert hall. The seating is composed of numerous rows of yellow upholstered chairs with dark wooden armrests, arranged in a tiered fashion. The ceiling is a complex, multi-level structure made of dark wood, featuring recessed lighting and several long, horizontal wooden beams. The walls are also dark, and there are some wooden paneling details. The overall atmosphere is warm and sophisticated.

# **Geelong Performing Arts Centre Trust**

Annual Report 2009-2010



*Cover photo: Redeveloped Playhouse Theatre. Image: Ferne Millen*

GPAC thanks: Victorian State Government / Arts Victoria / client. GHD / project manager. Studio 101 Architects / architects. Kane Constructions / head contractor (builders). Marshall Day Entertech / theatre and acoustic consultants. Umow Lai / services engineering. Arup / structural engineering. Electrolight / lighting. MGAC / Morris Goding and Associates / DDA & accessibility consulting. McKenzie Group / building surveyor. Rider Levett Bucknall / quantity surveyor. CPG Australia / site survey. Hadley Series Seating / seats. GPAC Staff.

We also thank local companies including: Godfrey Hirst / carpet. Geelong Textiles / seat fabric. MultiTek / theatre equipment and audio visual cabling. Reveal / staging systems and house curtain. Mill Direct / sourced timber. Music Workshop / theatre equipment and radio mics. Rana Floors / carpet installation. Steamatic / cleaning. Bernie Leens / demolition. Watters Geelong / electricity. Polaris / carpentry. Sutas / painting. Insulpac / mechanical. DSI / stainless steel. AIM / fire services. Alliance Scaffolding & Scaffold It. / scaffolding. Access Door Hardware / door hardware.



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## Chairman's welcome

Welcome to our 2009–2010 Annual Report. I trust that you have enjoyed the year's diversity of shows at GPAC as much as I have. Whilst we have experienced a challenging year, I am very pleased that we have still ensured extraordinary performances on our stages along with a solid financial performance.

The most significant major project for the Geelong region over the next decade is the implementation of the Geelong Cultural Precinct Masterplan. This includes the redevelopment, expansion and refurbishment of the cultural facilities, including GPAC, the Geelong Gallery, an integrated Central Geelong Library and Heritage Centre, Old Courthouse Building as well as the public realm. GPAC has worked intensively over this year to complete our associated Business Case and, with our precinct colleagues, the City of Greater Geelong and State Government agencies, continued to plan and develop opportunities for the precinct as a whole.

Cultural assets and associated activities will play a significant role in determining Geelong's attractiveness and liveability. Our existing cultural assets are limited, ageing and used to capacity. Clearly with annual precinct attendances already at 500,000, drawn from across the G21 region, new investment must be made if we are to ensure a range of community and professional performances for the predicted 450,000 residents in 2030.

As the only regionally based agency of the seven Victorian Government arts agencies we welcome the support of the Victorian

Government through the Minister for the Arts, Peter Batchelor MP, former Minister, Lynne Kosky MP, and Arts Victoria. We maintain a close working relationship with the Minister and our local members of Parliament and thank them for their ongoing support.

I also thank our community supporters and sponsors, particularly Alcoa Australia as Principal Sponsor of our Theatre Season, Bendigo Community Banks, sponsor of GPAC Education, Tuckers Funeral and Bereavement Services, sponsor of the Musical Mornings, Bendigo Bank, sponsor of Family Magic and the Commonwealth Government for the support received through its Playing Australia touring subsidy. Their support ensures Geelong and the region enjoy the best theatre productions available from across Australia.

Our outstanding successes this year clearly demonstrate the commitment and skill of GPAC staff. They provide exemplary service to patrons, performers and venue hirers. I also thank our General Manager, Jill Smith and her management team for their leadership throughout the year. Finally, I thank my fellow Trust members for their continued commitment to GPAC and their wise governance of GPAC's business. In particular I thank Andrew Dunbabin and Richard East who served their full nine year appointments.

I look forward to welcoming you to GPAC in the coming year.

**Tim Orton**  
Chairman GPAC Trust

## General Manager's report

We were delighted to have had the opportunity to implement Stage 1 of the GPAC redevelopment - the refurbishment of The Playhouse. This work was completed in April 2010, with \$3 million from the State Government, and work supervised by Arts Victoria, Peter Woolard's design team at Studio 101, Kane Construction, GHD as project manager and GPAC staff. The transformation is delightful with a new interior design, acoustic treatment, OH&S and access improvements and, in a first for theatre auditoriums in Australia, energy efficient LED house lighting. Over 150 people worked on the refurbishment with the majority employed by Geelong businesses.

Despite the closure, the centre still managed to host and present a wonderfully diverse range of programs that inspired, challenged and entertained and we thank our audiences for their ongoing support and patience during that time.

The year included major works from across the nation and the world, from the internationally acclaimed Canadian master puppeteer Ronnie Burkett to master Australian magician James Galea. Australian playwrights also shined with works from David Williamson, *Campion Decent* and the truly sparkling *The Sapphires* by Tony Briggs, which opened the refurbished Playhouse Theatre. And we welcomed theatre legends from the MTC – Max Gillies in *Godzone*, and Pamela Rabe and Hugo Weaving in *God of Carnage*.

We were delighted to again present Back to Back Theatre, this time at Westfield, with another of its internationally acclaimed works *Small Metal Objects*. Other highlights included *Angelina's Star Performance* with the English National Ballet and film screenings through the Melbourne International Film Festival as part of a new initiative in partnership with Diversitat – Film In Geelong.

And of course we also welcomed a broad range of events across music, dance and comedy with annual seasons of our local companies including Footlight Production's *West Side Story*, Geelong Lyric Theatre Society's *Spamalot* and renowned artists Kate Miller-Heidke, the MSO, Marina Prior, David Hobson, David Helfgott and Britain's finest brass ensemble, *Black Dyke Band* with special guest James Morrison.

We thank Arts Victoria, Major Projects Victoria, the City of Greater Geelong, contractors and the community at large for their work and support on The Playhouse refurbishment and the completion of our Redevelopment Business Case.

Of course these achievements are only possible because of the skill and dedication of our staff, Trust members, volunteers and support from an extensive number of corporate, artistic, government partners and our loyal audiences.

**Jill Smith**  
General Manager



## In the spotlight

- The Playhouse (formerly Ford Theatre) auditorium refurbishment was completed in eleven weeks
- on time and on budget. The upgrade included new access for wheelchairs and is the first theatre in Australia to install LED (light emitting diode) house lights, thereby significantly reducing GPAC's carbon footprint.
- The year's target for Alcoa Theatre Season attendances was exceeded by 11%
- Sponsorship and philanthropic cash and in-kind support increased from \$365,521 to \$481,173

## Strategic Plan 2007-2010

### Our Vision

To ensure the greater Geelong region is renowned for its creativity, energy and engagement of the arts.

### Our Mission

As a quality arts facility and dynamic organisation GPAC is an integral component of the fantastic lifestyle the Geelong region has to offer.

We aim to:

- provide access to performing arts
- provide opportunities to participate in performing arts
- entertain, stimulate and challenge our audiences
- nurture our community's artistic talent

### Our Credo

Our stage enriches your world.

### Our Values

#### **Passion**

We are passionate about the performing arts.

#### **Customer Service**

We strive to provide both visitors and staff with a memorable experience by providing impeccable customer service.

#### **Teamwork**

We are positive and professional and rely on great teamwork, demonstrated by mutual respect and open and honest communication.

#### **Safety**

We provide a secure and environmentally sound facility to ensure the safety of staff and customers.

### Our Goals

GPAC's objectives are identified by five overarching goals. These goals are to:

1. Provide excellent staff and venues
2. Expand our activities and audiences
3. Develop art and community
4. Increase financial resources
5. Contribute to our region's creativity and future



## Our partners

GPAC gratefully acknowledges the State and Federal Governments and our sponsors for their generous support. We thank Minister for the Arts Peter Batchelor MP, and former Minister Lynne Kosky MP and our local parliamentarians for their ongoing interest, encouragement and advocacy on behalf of GPAC.

### Government partners



Australian Government  
Playing Australia

### Program sponsors

Alcoa Theatre Season

Education

Family Magic

Musical Mornings



Bendigo Bank



australia's aluminium

Shaken + stirred

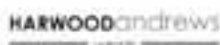
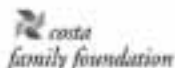
Community Access



### Green Room Club members

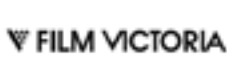
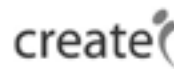


### Alcoa Theatre Season sponsors



With thanks to the support of  
Julie, Michael and Sylvia Kantor;  
and Robert Albert for The

### Acts of support





# Goal 1

## To provide excellent staff and venues

### Our most valuable resource

GPAC has an outstanding reputation for the support and training of its staff in order to provide exemplary customer service. The dedication to training in customer service, technology and communications sets high standards for all staff. Whole of company staff meetings are held regularly and the bi-monthly Stanza staff newsletter along with the regular exchange of daily emails, keeps everyone up-to-date.

### Excellent venues

GPAC regularly surveys its venue hirers and this year, 81 % of hirers rated their experience at GPAC as either very good or excellent. This represents strong acknowledgement of the service provided by GPAC staff across all operational areas. Aside from the refurbishment of The Playhouse, GPAC received \$200,000 from Arts Victoria's Arts and Cultural Facilities Maintenance Fund for works including building and plant improvements and equipment upgrades.

### Disability Action Plan

Whilst the GPAC Disability Action Plan (DAP), goes through a consultation process, we have already introduced new initiatives and maintained many activities across the plan's priorities including:

**Access to the physical environment:** The Playhouse upgrade has provided improved access for wheelchairs; the DDA Accessibility Audit was conducted; and a GPAC Accessibility information flyer was produced and distributed with tickets.

**Access to GPAC services and programs:** Our ongoing partnership with Vision Australia provides audio description for select performances; and we had two performances of *The Grimstones – Mortimer Revealed* which was written and performed by a hearing impaired person and performed with accompanying sign language. The Playhouse refurbishment included a major upgrade of the hearing loop system.

**Access to GPAC employment:** GPAC continues to use Karingal to process our direct mail campaigns and is an equal opportunity employer. In conjunction with CREATE's work placement program, GPAC's Box Office employs a disabled staff member.

**Staff Training:** Our Customer Services Manager has attended DAP training provided by The Office for Disability and attends the Arts Portfolio DAP network meetings.

**Positive leadership within our community:** The presentation of Small Metal Objects at a Westfield shopping centre provided extensive public access and media coverage for Back to Back Theatre.

**Governance:** Implementation, distribution and communication of DAP has been included as a key part of the new 2010-2013 GPAC Strategic Plan.

### Occupational health and safety (OH&S)

Many safety improvements were included in The Playhouse refurbishment. New carpet, aisle lighting and handrails, along with improved access and egress to the theatre, has removed a number of identified property and public safety risks. Subsequently, these items were removed from the risk register.

The GPAC Safety Plan includes seven overarching goals to ensure the safety of employees and visitors and is a framework for all OH&S matters, risk management strategies, incident reporting and ongoing evaluation and training.

2009-10 staff training has included theatre technical skills, compliance and OH&S related training such as emergency procedures and fire safety training, incident reporting, elevated work platform, electrical test and tag and first aid training to appropriate staff.

The ongoing organisational training needs have been identified and incorporated into the GPAC Safety Plan.

Performance Indicator	Target 2009-2010	Actual 2009-2010	Actual 2008-2009
Number of workplace injuries (under excess Workcover claims)	0	3	2
Number of workplace injuries (Workcover claims)	0	0	0
Number of risks eliminated from the risk register*	14	13	7
Number of OH&S Committee meetings held	4	4	4
* Based on the number of VMIA identified risks			



## Goal 2

### To expand our activities and audiences

#### GPAC presented

##### Alcoa Theatre Season

In 2009-2010 GPAC continued to expand its relationships with theatre companies, arts centres and festivals throughout Australia and internationally. These included Melbourne Theatre Company, Ensemble Theatre, Hothouse Theatre, Sydney Theatre Company, Black Swan, Company B, the English National Ballet and the Canadian based Ronnie Burkett Theatre of Marionettes. The work of these companies added a true richness and diversity to the 2009-2010 season. The program included the renowned playwright David Williamson's latest play, *Let the Sunshine* and Ronnie Burkett's *Billy Twinkle – Requiem for a Golden Boy* introducing Geelong audiences to his beloved marionettes. In partnership with the Country Fire Authority, we presented Hothouse-STC's, *Embers*, a play depicting the extraordinary account of the fires that ravaged Victoria in January 2003. 2009 finished on a high note with MTC's production, *God of Carnage* with an all star cast that included Pamela Rabe and Hugo Weaving.

2010 opened with MTC's *Godzone*, marking the return of Max Gillies with a cast of new victims including Julia Gillard and Tony Abbott. Black Swan and Company B's *The Sapphires* hit town entertaining audiences with sparkling costumes and extraordinary voices. Riverside's *Shakespeare's R&J* gave the classic story a new interpretation. Soft Tread Enterprises wowed audiences with *Lying Cheating Bastard* and the extraordinary talent of James Galea, Australia's No 1 Magician.

##### Bendigo Bank Family Magic

This year brought together an exciting mix of shows that included puppetry, singing, sign language, film and great story telling.

First up was *Sadako and the 1000 Paper Cranes* from Canute Productions, followed by Media Giants *Little Big Shots International Film Festival*. 2010 started on a high with Garry Ginivan Attractions' *Wombat Stew* – The musical delighting children with great story telling and singing followed by Sky Works' *The Grimstones – Mortimer Revealed*, a gothic fairytale that GPAC not only presented but also supported through its initial rehearsal period and launch of their premiere season.

##### Bendigo Community Banks GPAC Education

GPAC Education aims to extend, challenge and inspire young minds through a range of creative programs targeted specially to meet the educational needs of students from preschool to primary and secondary school. With a strong link to the Victorian Essential Learning Standards and VCE, all programs are integrated to give the students a well rounded understanding of the arts. The range of programs on offer to students included; VCE workshops exploring performance techniques, bring the class theatre experiences for shows such as *Thursday's Child*, *Wombat Stew* and *Shakespeare's R & J* and festivals. Each year almost 12,000 students attend education events at GPAC including the *Poppykettle Children's Festival* and *Geelong Schools Music and Movement Festival*. A comprehensive work experience program in the area of event management is offered each year to students interested in working on these festivals.

#### GPAC One-Off Events

GPAC delivered a number of one-off events including the English National Ballet's production of *Angelina's Star Performance* which toured to a select number of venues in Australia. The *Melbourne International Film Festival* took over GPAC for the 2nd year with six screenings over three days. Topping the bill was the gala screening of *Balibo* a powerful Australian film based on a true story of the five journalists who were killed during the Indonesian incursions into East Timor in 1975.

*Film In Geelong* a new partnership between GPAC and Diversitat, brought films from around the world to Geelong with Accelerator and Short Attention screenings of short films made in Australia. Forums were held for budding film makers and film making workshops were held with schools.

#### shaken+stirred@GPAC

The season included two very different works this year. *Basic Training* a true story written and performed by Kahlil Ashanti (with 23 separate characters) direct from New York and Back to Back Theatre's *Small Metal Objects*, this renowned production that had performed 29 seasons around the world, prior to its season in Geelong at Westfield shopping centre.

#### Tuckers Musical Mornings

The Musical Mornings program continues to be an essential part of the GPAC calendar for Geelong's seniors. This year saw the introduction of a partnership with Diversitat to expand the Musical Mornings program by including multicultural artists and audiences. We successfully introduced pre-show entertainment in the foyer including Spanish dancers, Dutch cloggers and an array of local multicultural choirs to name a few. Audiences were also treated to traditionally made biscuits from a variety of multicultural community groups including Italian, Dutch and Greek. Highlights of the main stage events included *Victorian Police Showband*, Simon Gallahe's *World of Christmas* and Annalisa Kerrigan's *Spirit of Celt* which premiered in Geelong.

#### GPAC welcomed

##### Dance

Dance is integral to GPAC's annual programs. This year major events touring to Geelong included *Rhythms Of Ireland* and the *Australian Ballet – The Dancers Company*. The Geelong dance community continues to grow with more than 30 community dance schools presenting performances on our main stages with ballet, contemporary dance, jazz and tap.

The *splash!dance Festival*, was presented by the Geelong Dance Network and supported by GPAC, the seventh annual festival offered professional development for the dance community, together with a major drawcard, the national Choreographic Competition.



### Theatre and musicals

On The Playhouse stage, Footlight Productions presented *West Side Story*, Geelong Lyric Theatre presented *Shout* while GSODA Junior Players presented *Wizard Of Oz*. The Drama Theatre stage was also kept busy with productions including Medimime's *Jack and the Beanstalk*, Doorstep Ensemble's *The 25th Annual Putnam Spelling Bee*, GSODA Junior Players production of *Boogie Fever* and Geelong Lyric Theatre's production of *Spamalot*.

GPAC is also committed to supporting Geelong based companies that tour nationally (Essential Theatre) and internationally (Back To Back Theatre) with the provision of rehearsal space, administration support and technical equipment.

### Comedy

Comedy presented at GPAC venues in 2010 included Jimeoin, Arj Barker, Kransky Sisters, Fiona O'Loughlin and a touring production that featured a line-up of Glenn Robbins, Mick Molloy and Jeff Stilson. GPAC continued its association with the Melbourne International Comedy Festival's *Raw Comedy* which offers budding comedians the opportunity to strut their stuff on the main stage. The highlight of the 2010 comedy performances was David Strassman's *Farewell to Chucky* tour which was extremely popular selling out four performances.

### Music

In 2010 GPAC venues featured popular national and international talent such as the B52s, Evermore, Shannon Noll, Foster & Allen, Kate Miller-Heidke and The Songbirds tour. Other musical concert highlights included the MSO Season, Marina Prior & David Hobson, David Helfgott and the Black Dyke Band with special guest James Morrison.

GPAC continues to produce and present the *Geelong Advertiser Music Scholarship Competition* at venues including the final concert at Deakin's Costa Hall. The competition is steadily growing in stature and is now well and truly on the radar of budding classical musicians.

### For the kids

Young people of Geelong were treated to outstanding concerts including the beloved Hi-5 and The Fairies when coupled with GPAC's Bendigo Bank's Family Magic Program ensured that children of all ages experienced extraordinary performing arts.

### Something different.....

For the first time in its history Nine Network presented *The Footy Show* in Geelong, and where else should it be presented but in the newly refurbished Playhouse. The event was a huge success and offered significant exposure to GPAC and the refurbished theatre to a national audience.

*The Sapphires*



*Image by Gary Marsh*



## Goal 3

### To develop art and community

GPAC places a high priority on building significant relationships and partnerships with the greater Geelong arts community and independent producers. GPAC is a cultural asset and community resource of considerable standing in the greater Geelong region and 60% of GPAC's venue hire activity is generated by local and community groups.

#### Young People @ GPAC

Each year GPAC runs a comprehensive work experience program for secondary and TAFE students which has a strong emphasis on event management. Students develop these skills as they assist in the coordination of the *Poppykettle Children's Festival* and *Geelong Schools Music and Movement Festival (GSMMF)*. Other opportunities include *Take Over*, which gives students in years 9 – 12 the opportunity to take over the Drama Theatre with their original work and learn first hand from professional theatre technicians and actors. School tours are another way young people become familiar with how an arts organisation operates giving them access to onstage and backstage areas.

#### Community Access Program (CAP)

Thanks to The Geelong Advertiser Group, the CAP scheme provides access for community groups to our facilities at a reduced rate. The program also offers marketing support, professional advice and mentoring for these community organisations. CAP is an indispensable adjunct to our core business of managing the centre.

#### Audio description

GPAC continues to consolidate its association with Vision Australia to provide audio description to our visually impaired theatre audiences. There is also a designated hearing loop area in each theatre to support hearing aid use.

#### Cultural diversity

Diversitat in partnership with GPAC was successful in securing support from the State Government's Community Support Fund to expand the Musical Mornings program for the next three years to include multicultural artists and audiences. The program opened with the introduction of pre show foyer entertainment showcasing local multicultural groups. On stage performances for Musical Mornings also reflect the multicultural programming with *Banda Musicale Italiana – Vincenzo Bellini Band* and *The Spirit of Celt*.

Cultural diversity in programming also included *Basic Training*, the major Victorian indigenous work, *The Sapphires* and *Sudako and the 1000 Paper Cranes*.

### Equal Opportunity

GPAC is an equal opportunity employer with 59 per cent female staff.

#### GPAC online

[www.gpac.org.au](http://www.gpac.org.au)

The website has everything you need to book shows at GPAC, all from the comfort of your own home. You can pay by credit card and your tickets can be posted to you. As the site is constantly refreshed, patrons are encouraged to browse often.

#### Ticket allocation

Raising necessary funds is an essential part of many not-for-profit organisations such as schools, sporting clubs and local charities. GPAC provided tickets to the value of over \$11,000 this year for these well deserved organisations including:

- OxFam Geelong
- Breast Cancer Research Foundation
- Heartkids Geelong
- McGrath Foundation
- Gordon TAFE Students Association
- Mphatso Children's Foundation
- Basketball Geelong
- Bellarine Community Health
- United Way
- BacLinks
- Grace McKellar Centre
- Geelong Hospital
- Lions Club of Geelong

*Billy Twinkle - Requiem  
for a Golden Boy*



*Image by Trudie Lee*



## Goal 4

### To increase financial resources

In setting targets and programs for 2009-2010 the Trust and management were mindful of two significant challenges. First, the potential for ongoing impact of difficult economic conditions and second, the closure of our main theatre for eleven weeks. Whilst we warmly welcomed the announcement of \$3 million in capital funding for Stage 1 of the GPAC refurbishment, we knew the closure of our main income-generating venue would significantly affect financial targets and attendances.

Fortunately, careful planning enabled a number of events to be rescheduled outside of the refurbishment period or transferred to other venues owned or managed by GPAC.

Total revenue for 2009-2010 increased by 15 per cent to \$3.8 million (\$3.3 million in 2008-9) due mainly to specific grants received from Arts Victoria to assist with the business impact of the 11-week closure of The Playhouse, along with regional and major touring funding which enabled *The Sapphires* to tour in Victoria.

Income through fundraising increased by \$119,000 to \$336,000 in 2009-2010 (\$217,000 in 2008-2009) with support from the Sidney Myer Fund, Helen Macpherson Smith Trust and the partnerships with Diversitat and Geelong Major Events bringing new programs to Geelong. These included the shaken+stirred@GPAC programming stream featuring Australian works from small and medium sized companies including Geelong's own Back to Back Theatre, the partnership with the CFA for the presentation of *Campion Decent's Embers*, more film screenings with *Film in Geelong* and the special event, *Angelina Ballerina's Star Performance* from the English National Ballet.

Total expenses (excluding depreciation and refurbishment project expenses) were \$3.7 million in 2009-2010 compared to \$3.2 million in 2008-09. It should be noted, however, that in 2008-2009 expenditure in key areas, particularly repairs and maintenance, staff training and communication, was reduced to manage the impact of the difficult economic times.

The Trust is pleased to deliver a modest net surplus (prior to depreciation refurbishment project expenses and a net loss on non financial assets) of \$58,024, consistent with budget targets. We acknowledge that this would not have been possible without support from the Department of Premier and Cabinet in providing one-off Business Impact funding of \$181,000.

Further to the \$3 million in capital funding for The Playhouse refurbishment, the Trust also welcomes a further injection of capital funds from Government through Arts Victoria of \$200,000 from the Arts and Cultural Maintenance Fund.

## Goal 5

### To contribute to our region's creativity and future

The year was very much focused on the implementation of the 2007 Geelong Arts Precinct Masterplan which envisages a significantly expanded GPAC and Geelong Gallery, a new integrated Geelong Library and Heritage Centre, renovation of the Old Courthouse Building and investment in the public realm.

Work undertaken included the completion of the business cases for GPAC and the Central Geelong Library and Heritage Centre, and the \$3 million Stage 1 refurbishment of The Playhouse. The final design for the refurbishment of the Old Courthouse Building was completed during the year.

These precinct plans offer the arts organisations involved a rare opportunity to imagine a future with much broader programming options, greater collaboration across art forms, improved utilisation of state-of-the-art facilities and greater community access.

For the region, investment in its cultural infrastructure is about innovation, employment, economic development and liveability.

For the residents, who are now living in a region larger than Darwin and Hobart, there is an expectation that they should have access to cultural activities and facilities commonly found in capital cities.

Add to this the expectation that Geelong will take the pressure off Melbourne during a period of unprecedented population growth, investment to update our aging cultural infrastructure is now critical.

Throughout the year GPAC also actively contributed to the G21 Arts and Culture Pillar, the Arts Precinct Leadership Group, developed initiatives to both support local artists and build capacity of those leading the Precinct Cultural Groups.



## Shows and events at GPAC

### *GPAC Presented*

#### Alcoa Theatre Season

Billy Twinkle, Requiem for a Golden Boy  
Embers  
Godzone  
Let the Sunshine  
Lying Cheating Bastard  
God Of Carnage  
Shakespeare's R&J  
Theatre Season Launch  
The Sapphires

#### Bendigo Bank Family Magic

Little Big Shots Film Festival  
New Adventure Island  
Sadako and the 1000 Paper Cranes  
The Grimstones - Mortimer revealed  
Thursday's Child  
Wombat Stew the Musical

#### Bendigo Community Banks GPAC Education

Geelong Schools Music and Movement Festival  
Poppykettle Children's Festival  
Little Big Shots Film Festival  
Sadako and the 1000 Paper Cranes  
Shakespeare's R&J  
Takeover Performances  
Takeover - Wise Up & Skills Day  
The Grimstones - Mortimer Revealed  
Thursday's Child  
Wombat Stew the Musical

### GPAC One-Off Events

Angelina's Star Performance - English National Ballet  
Film in Geelong - Diversitat  
Melbourne International Film Festival  
Melbourne International Comedy Festival - Raw Comedy  
Short Attention Film Festival  
The Playhouse Open Day

### Shaken+Stirred@GPAC

Back To Back Theatre - Small Metal Objects  
Basic Training

### Tuckers Musical Mornings

Bagels to Broadway starring Hilary Henshaw  
Banda Musicale Italiana - Vincenzo Bellini Band  
Gaslight Company's 25th Anniversary Tour  
Lets All Go Down The Strand - The Great Music Hall  
Marion Martin - The Flower of Scotland  
Simon Gallaher's World of Christmas  
Spirit of Celt with Annalisa Kerrigan  
Tenterfield Saddler with John Bowles  
Victoria Police Showband  
Wendy Stapleton - Swinging Sixties





## *GPAC Welcomed*

### Concerts

Abba Mania  
Barwon Heads Primary School  
Black Dyke Band with special guest James Morrison  
Charmaine Wilson  
Christian College - House Music Concert  
Christian College - Music Evening  
Concert Of The Decade  
David Helfgott  
Day on the Green present B52s and The Proclaimers  
Evermore  
First Steps Dance Company  
Foster & Allen  
Geelong Advertiser Music Competition  
Geelong College Foundation Concert  
Geelong Concert Band  
Geelong Summer Music Camp  
Geelong Windband  
Herne Hill PS - "Colour My World" Spectacular  
Hi-5 - Surprise!  
Hkud Lado - Geelong Concert  
Kardinia International College Concert  
Kate Miller Heidke  
Living in the 70s  
Marina Prior and David Hobson  
Marina Sinodinos - Lullabyes and Broadway  
Melbourne Symphony Orchestra  
New Year's Eve - Rock Down The Clock 2009  
Ocean Grove Primary School - Knowing Me, Knowing You  
Powercor Star Search 2010  
Shannon Noll  
Songbirds  
St Marys Primary School Concert  
Student Wellbeing Drama Festival  
The Bachelors - Brian Fogarty  
The Fairies  
Tim McCallum  
Wendy Matthews and Adam Harvey

### Classes

Anna Carrick Classes  
Geelong Talent and Event Management  
Impetus  
Infinite Dance  
Emma Maddea Dance  
Karen Feldman Dance Studio  
Asha Bollywood Dance

### Comedy

A List presents: Puppetry of the Penis  
Arj Barker  
Tripod  
David Strassman  
Fiona O'Loughlin  
Glenn Robbins, Mick Molloy and Jeff Stilson  
Hale and Pace  
Jimeoin - Something Smells Funny  
Kransky Sisters

### Dance

Aerosport Allstars  
Anne Carrick School of Dance  
Barwon Calisthenics  
Bellarine Academy Of Dance  
Bellarine Calisthenics  
Christian College - Dance Evening  
Dance Fever Concert  
Debbie Lee  
DMC Danceworks  
Eastside Calisthenics  
Geelong Ballet  
Geelong Calisthenics  
Geelong Eisteddfod  
Hitone Dance Academy  
Impetus Dance Show - Lifestyle Channel Musical  
Infinite Dance Studio  
Jordan's Dance Central and Parallax Dance Concert  
KC Dance Company  
Kerryn Louise Dance  
New Talent Group  
Ocean Grove Calisthenics  
Oooh La La  
Retfar Entertainment - Rhythms of Ireland  
Sandra Clack  
splash!Dance Festival  
Tap High Dance Studio  
The Dancers Company  
Val Hannah School Of Dance  
Westcoast Calisthenics  
Wingrove Calisthenics

### Film

Barwon Health  
Bethany Arthouse Film Festival - The Edge of Heaven  
Bethany Arthouse Film Festival - The Road to Guantanamo  
Bethany Arthouse Film Festival - Departures  
Bethany Arthouse Film Festival - Genova  
Film In Geelong - Diversitat School Screenings  
Melbourne International Film Festival  
The Arts Centre Documentary Project



## Shows and events at GPAC (cont.)

### Graduations and Awards

Belmont High Awards  
Bellarine Secondary College Awards  
Christian College Graduations  
Christian College Awards  
Clonard College Graduations  
Corio Bay Secondary Awards  
Deakin Graduations - May  
Deakin Graduations - October  
Deakin Welcome  
Geelong College Speech Day  
Gordon Graduations  
Grovedale College Awards  
Kardinia International College Graduations  
Lara Secondary College  
Newcombe Secondary College Awards  
Oberon High Awards  
Sacred Heart Speech Night  
St Ignatius College Awards  
St. Joseph's Awards & Music Extravaganza  
Western Heights Awards  
Western Heights Graduations

### Musicals

Busting Out  
Doorstep Ensemble - The 25th Annual Putnam Spelling Bee  
Footlight - West Side Story  
GSODA Juniors - Boogie Fever  
GSODA - Wizard of Oz  
Lara Secondary College - The Big The Bad & The Beautiful  
Geelong Lyric Theatre - Shout  
Geelong Lyric Theatre - Spamalot  
Matthew Flinders - Alice The Musical  
Medimime - Jack and the Bean Stalk

### Seminars and Conferences

Agent Creative  
Assemblies Of God  
Australian Plant Society Conference  
Barwon Youth Foundation  
G21- Anne Somerville  
Geelong Information Services  
Geelong Regional Library - Tim Winton  
Grassland Society Conference  
Ictc Conference  
Income Solutions  
Jonathan Hepner Funerals  
Western Heights Information Night  
Having Your Say Conference  
Rotary 9810 Conference  
Rotary 9780 Conference

### Theatre

Courthouse Arts - Best Of Short Circuit  
Essential Theatre - Shakespeare in the Vines  
GAPA End of Year Concert  
Kingdom Of Parimithi presents Cinderella  
Mister Whiskers  
Mooregrace Acting Studios  
Nine Network presents The Footy Show  
Sacred Heart presents Joseph and The Technicolour Dreamcoat  
Screen Actors  
This Highway Home  
Western Edge Youth Arts

### Opera

Melbourne Opera - Tosca  
NSW Opera - Ten Sopranos

Angelina's Star Performance -  
English National Ballet





## Box Office at your service

In addition to selling tickets for the shows at GPAC venues, box office delivers a consistently high level of service operating Geelong's Ticketek agency and ticketing services for a range of events that take place outside GPAC. In 2009-2010 GPAC provided ticketing services for the following shows and events.

### Event

Thunderstruck AC/DC tribute show  
James Reyne  
The Eagles Story  
Mark Seymour  
The National Celtic Festival  
Film In Geelong - MIFF Accelerator Screening  
Dressage and Jumping with the Stars  
Music in the Gardens - Geelong Concert Band  
Music in the Gardens - Donegal Express  
Music in the Gardens - Hip Cats  
Music in the Gardens - Hot Club Swing  
Geelong Friends Of MSO Annual Recital  
Geelong Chamber Music Society Series 2009  
Geelong Chamber Music Society Series 2010  
Gross Indecency  
Seasons Greetings  
A View from the Bridge  
The Cripple of Inishmaan  
The Woman In Black  
Minya By Moonlight Summer Music Series  
Life  
Music for the Spirit  
Messiah at St Marys  
Festival of Music in Geelong's Historic Churches  
Seven Last Words of Christ  
The Girl In The Mirror  
Bare the Musical  
Dust  
Tim McCallum - Farewell Performance  
2010 Geelong Malanka  
Warrambeen Film Festival

### Promoter

Acorn Productions  
Acorn Productions  
Acorn Productions  
Acorn Productions  
Celtic Festival  
Diversitat  
Equestrian Federation of Australia  
Friends of Botanical Gardens  
Friends of Botanical Gardens  
Friends of Botanical Gardens  
Friends of Botanical Gardens  
Friends of MSO  
Geelong Chamber Music Society  
Geelong Chamber Music Society  
Geelong Repertory Company  
Geelong Repertory Company  
Geelong Repertory Company  
Geelong Repertory Company  
Geelong Repertory Company  
Minya Winery  
Mooregrace Acting Studios  
Music at the Basilica inc  
Music at the Basilica Inc  
Music at the Basilica Inc  
Music at the Basilica Inc  
Music Box Theatre  
Parcell Productions  
Regional Arts Victoria  
Tim McCallum  
Ukrainian Community  
Warrambeen Film Festival





## Output statements 2009-2010

Performance Indicator	2009-2010			2008-2009
	Target	Actual	% of target achieved	Actual
<b>Goal 1</b>				
<b>To provide excellent staff and venues</b>				
Customer satisfaction	98%	98%	100%	99%
Hirer satisfaction	75%	81%	108%	86%
Staff satisfaction	80%	82%	103%	89%
Staff training program attendances	250	276	110%	243
Number of new business processes developed	3	3	100%	4
<b>Goal 2</b>				
<b>To expand our activities and audiences</b>				
<b>Total attendances</b>				
GPAC *	150,000	142,837	95%	147,700
Costa Hall	70,000	54,306	78%	69,498
GPAC and Costa Hall	220,000	197,143	90%	217,198
<b>Attendances at GPAC by hirer type</b>				
GPAC theatre programs	38,600	36,917	96%	36,680
GPAC education programs	12,000	10,856	90%	7,887
Venue hire shows and events - community	84,000	78,278	93%	86,319
Venue hire shows and events - commercial	15,400	16,786	109%	16,814
Total*	150,000	142,837		147,700
<b>Attendances at GPAC theatre programs by product type</b>				
Theatre Season	15,600	17,249	111%	19,883
Musical Mornings	13,000	11,534	89%	10,997
Family Magic **	4,000	1,611	40%	1,859
One-off shows/events	6,000	6,523	109%	3,941
Total	38,600	36,917		36,680
<b>Occupancy</b>				
The Playhouse (formerly Ford Theatre)	77%	74%	96%	67%
Drama Theatre (formerly Blakiston Theatre)	60%	50%	83%	34%
Costa Hall	40%	36%	90%	31%
<b>Number of performances in The Playhouse &amp; Drama Theatre</b>				
On-line access	290	267	92%	306
	210,000	205,120	98%	249,938



## Output statements 2009-2010

Performance Indicator	2009-2010			2008-2009
	Target	Actual	% of target achieved	Actual
<b>Goal 3</b>				
<b>To develop art and community</b>				
Number of initiatives developed or delivered	20	26	130%	15
Volunteer hours	1,400	1,323	95%	1,409
Waived venue hire charges for community users	\$60,000	\$45,649	76%	\$61,338
Community fundraising support	\$10,000	\$11,340	113%	\$10,756
<b>Goal 4</b>				
<b>To increase financial resources</b>				
End of year financial result	\$25,000	\$58,024	232%	\$33,792
– operating surplus / - deficit				
Percentage of operating income from non-government sources	75%	78%	104%	75%
Sponsorship income				
Cash	\$339,750	\$335,643	99%	\$217,587
In-kind	\$145,000	\$145,530	100%	\$147,934
Total	\$484,750	\$481,173	99%	\$365,521
<b>Goal 5</b>				
<b>To contribute to our region's creativity and future</b>				
		Playhouse renovation completed.		\$3 million Stage 1 of GPAC refurbishment.
Progress of Cultural Precinct Master Plan		Redevelopment Business Case completed.		Precinct redevelopment. No 1 Regional Project.

\* The target for GPAC attendances of 150,000 was set prior to the announcement of \$3 million in Government capital funding for the refurbishment of GPAC's main theatre, The Playhouse, which resulted in that theatre closing for a period of eleven weeks during 2009-10.

\*\* The target for Family Magic attendances of 4,000 was set assuming that four of the five shows planned would take place in GPAC's main theatre, The Playhouse. The twelve week closure of this theatre and associated venue diary challenges meant that only two of the five shows were in The Playhouse with the remaining three shows in GPAC's smaller Drama Theatre.



## Corporate governance

### Charter and purpose

The Trust was established by the Geelong Performing Arts Centre Trust Act 1980 No. 9406. The Minister responsible is Peter Batchelor MP Minister for the Arts and formerly, Minister Lynne Kosky MP until January 2010.

The Act provides that the functions of the Trust shall be:

- to complete the construction of the centre, which shall be known as the Geelong Performing Arts Centre
- to care for, improve and maintain the centre
- to control and manage the centre
- to present and produce theatrical performances, operas, plays, dramas, ballets and musical and other performances and entertainments of any kind whatsoever in the centre and outside the centre
- to promote the use of the centre by persons and bodies whom the Trust consider suitable to use it
- to perform any other functions appropriate to the centre as the Minister may approve

### Trust member meeting attendance 2009-10

	Maximum possible number of meetings to attend	Actual number of meetings attended
Tim Orton (Chair)	9	8
Elaine Carbines (Deputy Chair)	9	8
Janet Bond (term concluded 30 June 2010)	9	6
Kelly Clifford (resigned 1 December 2009)	2	2
Peter Dorling	9	8
Andrew Dunbabin (term concluded 31 December 2009)	4	4
Richard East (term concluded 31 December 2009)	4	3
Simon Guthrie	9	5
Sue Lansdell (term concluded 30 June 2010)	9	6
Peter McMullin	9	4
Andrew Moon (appointed 1 January 2010)	5	5
Robert Threlfall (appointed 1 January 2010)	5	5

## Trust subcommittees and terms of reference

### Audit and Risk subcommittee

Peter Dorling, Chair  
Elaine Carbines  
Rob Threlfall  
Simon Guthrie (Chair until March 2010)  
Andrew Dunbabin

The Audit and Risk subcommittee performs a leading role in the governance and oversight of the Trust. It is responsible for developing and monitoring standards for external financial reporting, maintaining systems of internal control and risk management. The General Manager and Finance and Administration Manager attend the subcommittee meetings.

### Finance subcommittee

Rob Threlfall, Chair  
Tim Orton  
Simon Guthrie  
Andrew Dunbabin (Chair until December 2009)

The Finance subcommittee is responsible for overseeing GPAC's financial and related affairs on behalf of the Trust, in accordance with the Trust's responsibilities as prescribed by the Act and the Financial Management Act 1994. The General Manager and Finance and Administration Manager attend the subcommittee meetings.



## Trust subcommittees and terms of reference (cont.)

### Community Relations and Marketing subcommittee

Elaine Carbines, Chair  
Peter McMullin  
Peter Dorling  
Janet Bond  
Sue Lansdell

The Community Relations and Marketing subcommittee provides advice and guidance on sponsorship and marketing strategies and monitors performance against budget. Members advocate on behalf of GPAC to relevant business, government and community networks, represent GPAC at key functions and meetings and act as hosts at GPAC events and functions. The General Manager and the Community Relations and Marketing Manager attend the subcommittee meetings.

### Programming subcommittee

Andrew Moon, Chair  
Peter McMullin  
Simon Guthrie  
Tom Healey (external representative)  
Kelly Clifford (Chair until December 2009)  
Janet Bond  
Richard East

The Programming subcommittee actively contributes to the priorities, direction and implementation of the Strategic Plan in the areas of programming and audience development. This subcommittee works in alignment with the Finance subcommittee to support GPAC programming activities. The General Manager and Program Manager attend the subcommittee meetings.

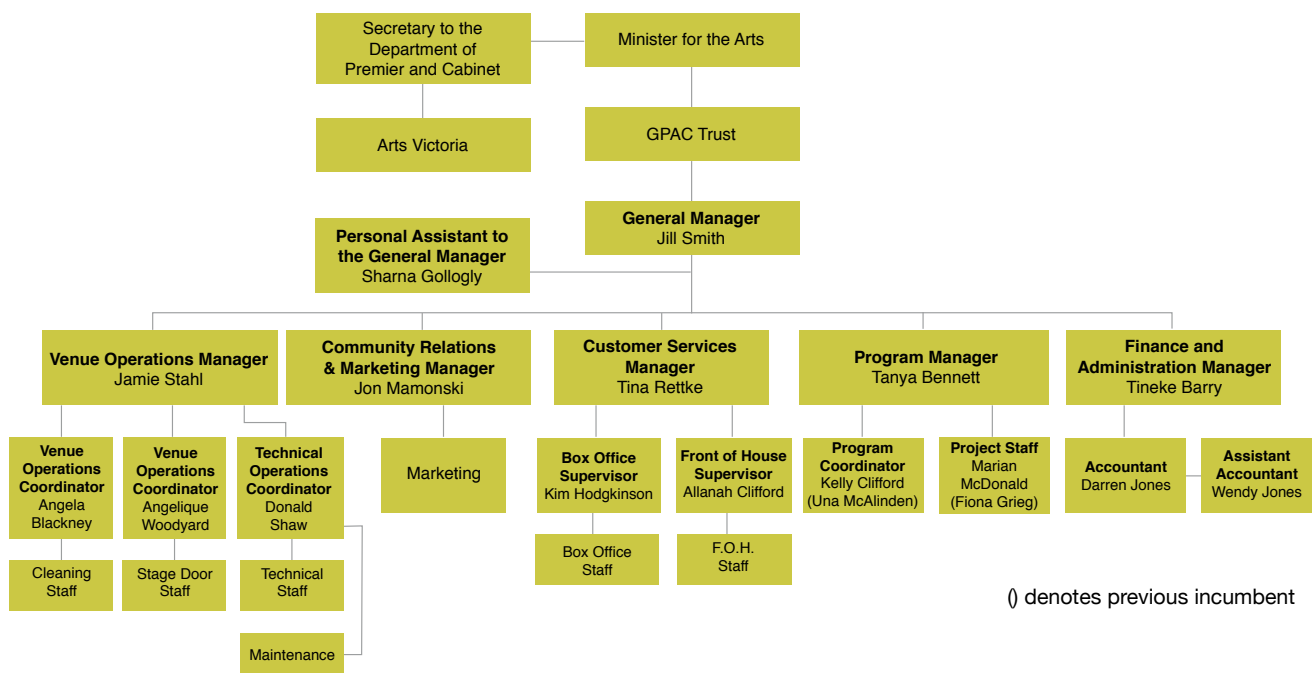
### GPAC Endowment Fund subcommittee

Elaine Carbines, Chair  
Peter Dorling  
Pat Murnane  
Mark Osborne  
David Costa

As the current caretakers of our venue GPAC wishes to make sure we protect this important legacy for future generations. In building this legacy we believe we have a responsibility to expand access and presentation of the performing arts, and build our facilities and finances.

The GPAC Endowment Fund has been established with the objective of being an income generating, capital base for the Centre, and the GPAC Endowment Fund subcommittee will manage the business of the Fund. The committee will be guided by a Code of Conduct and its responsibilities will include raising and investing funds, distributions to GPAC operations, maintaining relationships with donors and administering all aspects of the Fund. The General Manager and Community Relations and Marketing Manager attend the subcommittee meetings.

## Organisation chart





## Other information

### Employment and conduct principles

Geelong Performing Arts Centre Trust has established employment processes which uphold the employment principles established in the Public Administration Act 2004 as follows:

- employment decisions are based on merit
- employees are treated fairly and reasonably
- equal employment opportunity is provided
- human rights as set out in the Charter of Human Rights and Responsibilities Act 2006 are upheld
- employees have reasonable avenues of redress against unfair or unreasonable treatment

Geelong Performing Arts Centre Trust has developed a code of conduct for employees consistent with the Act which requires that all public sector employees should demonstrate behaviours conforming to the public sector values of responsiveness, integrity, impartiality, accountability, respect, leadership and human rights.

Geelong Performing Arts Centre operates a non-smoking workplace, encourages healthy eating and ensures that staff are trained in all aspects of the arts industry.

### Staff data

Employment type	2009-2010				2008-2009			
	Male	Female	Total	EFT	Male	Female	Total	EFT
Ongoing	14	12	26	18	10	13	23	19
Casual	20	37	57	13	24	42	66	12
Total	34	49	83	31	34	55	89	31

### Enterprise agreement

Staff were employed under the Geelong Performing Arts Centre Enterprise Agreement 2007-2010.

The agreement delivered an annual 3% wage increase, an annual 0.75% performance increment, improved terms and conditions of employment and staff commitment to GPAC's Strategic Plan.

### Industrial relations

No days were lost through industrial dispute.

### Five year financial summary

	2009-2010 \$'000	2008-2009 \$'000	2007-2008 \$'000	2006-2007 \$'000	2005-2006 \$'000
Revenue from government	1,145	855	856	889	862
Other revenue	2,624	2,405	2,658	2,295	2,174
Total revenue	3,769	3,260	3,514	3,184	3,036
Results from operating activities (prior to depreciation, refurbishment project expenses and net loss on non financial assets)	58	34	(48)	112	52
Results from operating activities (after depreciation, refurbishment project expenses and net loss on non financial assets)	(467)	(386)	(466)	(129)	(199)
Net cash flow from operating activities	(340)	178	(47)	460	54
Total assets	23,083	20,370	20,466	20,498	18,249
Total liabilities	1,119	1,139	1,137	924	784

### Fees and charges

Hiring charges and booking fees were increased to cover the increased cost of providing these services. Increases were made to the cost of venue labour in line with wage increases. When charging for services GPAC complies with National Competition Policy by charging fair market prices for all services provided.



## Consultancies

In 2009-2010 there were no consultancies engaged during the year where the total fees payable to individual consultants were over \$100,000.

In 2009-2010, the total for the four consultancies engaged during the year, where the total fees to individual consultants were less than \$100,000, was \$8,673.

## Compliance with Building Act 1993

The \$3m Playhouse refurbishment completed in April 2010 addressed a number of compliance issues including emergency lighting, maintenance access and patron disability access. All other associated works were in compliance with the Building Act 1993.

An independent audit of GPAC building compliance was conducted. The VMIA Site Risk inspection did not identify any non-compliance issues.

## Compliance with National Competition Policy

The Trust is committed to the implementation of the Victorian Government's Competitive Neutrality Policy.

## Implementation of the Victorian Industry Participation Policy (VIPPP)

The \$3m Playhouse refurbishment utilised local suppliers including architects, carpets, seating materials and the majority of the 150 strong labor force.

## Correction of personal information

GPAC strives to keep all recorded personal information accurate. Under the Information Privacy Act 2000, one has a right to seek access to information that GPAC holds about that person and correct any parts that are inaccurate, incomplete or out of date.

If you wish to access the personal information that we hold about you, please set out a request in writing and forward to the Privacy Officer. In the interests of protecting the privacy of individuals about whom we hold personal information, we will require that identity is verified. This can be done by enclosing a copy of a form of identification such as a current driver's licence or passport with the written request (this will be returned after the identity has been verified).

## Environment policy

GPAC has made a commitment to reducing our environmental impact through adopting an environment policy, setting key objectives and developing a environmental management strategy to achieve our goals.

GPAC first introduced Energy Efficiency principles in 2006. Since then, we have worked to reduce our energy consumption to meet the Government's Sustainability Energy Targets.

We have achieved the following:

- formed an environmental team
- developed an environmental strategy and policy
- introduced new recycling procedures
- purchased 15% of electricity as Green Power on an annual basis
- implemented an option for ticket buyers to offset the carbon footprint of travel associated with touring productions
- implemented the 'GPAC Green Award'
- key corporate publications use certified carbon neutral paper
- installed LED lighting in The Playhouse to be the first theatre auditorium to use energy efficient lighting
- green "tip" included in staff newsletter
- double sided printers



## Freedom of Information (FOI)

The Freedom of Information Act 1982 allows the public a right of access to documents held by Geelong Performing Arts Centre Trust (GPACT). For the year ended 30 June 2010 no FOI requests were received.

### Making a request

Access to documents may be obtained through written request to the Freedom of Information Officer. Section 17 of the Act sets out the formal requirements for making a request. In summary the requirements for making a request are that:

- it should be in writing
- it should identify as clearly as possible what document is being requested
- it should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances)

Requests for documents in the possession of GPACT should be addressed as follows:

Freedom of Information Officer  
Geelong Performing Arts Centre Trust  
PO Box 991 Geelong VIC 3220

### Freedom of information contact

Ms Tineke Barry  
Tel: 03 5225 1212

Access charges may also apply once documents have been processed and a decision on access made; for example: photocopying and search and retrieval charges.

Further information regarding Freedom of Information can be found on FOI Online, [www.foi.vic.gov.au](http://www.foi.vic.gov.au)

## Information available on request

The following information has been prepared and is retained by the Trust and can be made available to the Minister for the Arts, Members of Parliament and the public.

- a statement that declarations of pecuniary interests have been duly completed by all relevant officers
- details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary
- details of publications produced by the entity about the entity and the places where the publications can be obtained
- details of changes in prices, fees, charges, rates and levies charged by the entity
- details of any major external reviews carried out on the entity
- details of major research and development activities undertaken by the entity
- details of overseas visits undertaken including a summary of objectives and outcomes of each visit
- details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and the services it provides
- details of assessments and measures taken to improve the occupational health and safety of employees
- a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes
- a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved

It is not necessary to lodge a Freedom Of Information request to obtain the information.

To ensure that GPAC is meeting its accountability and compliance requirements, some of the additional information has been included in this Annual Report where relevant.

A request for the information may be made to the General Manager:

- by telephone to 03 5225 1213; or
- in writing to the following address:

General Manager  
Geelong Performing Arts Centre  
PO Box 991 Geelong VIC 3220; or  
by email to [admin@gpac.org.au](mailto:admin@gpac.org.au) for the attention of the General Manager.



## Whistleblowers Protection Act 2001

GPAC complies with the requirements of the Act and has implemented the Department of Premier and Cabinet's procedures under section 68 for handling disclosures under the Whistleblowers Act 2001.

The section of the report contains information that is required to be published annually under section 104 of the Whistleblowers Protection Act 2001 ('the Act') is found on pages 48-55 of this Annual Report

For the year 2009-2010:

- GPAC has received no disclosures during the year
- GPAC has not referred any disclosures to the Ombudsman for determination as to whether they are public interest disclosures during the year
- The Ombudsman has not referred any disclosed matters to GPAC during the year
- GPAC has not referred any disclosed matters to the Ombudsman to investigate during the year
- The Ombudsman has not taken over any investigation of disclosed matters from the GPAC during the year
- GPAC has made no request under section 74 of the Act to the Ombudsman to investigate disclosed matters during the year
- GPAC has not declined to investigate a disclosed matter during the year
- There have been no disclosed matters that were substantiated on investigation. There has been no action required to be undertaken arising from an investigation, since there have been no investigations
- The Ombudsman has not made any recommendation under the Act that relates to the GPAC.

The nominated Protected Disclosure Officer is Simon Guthrie who can be contacted on 0418 583 581 or after hours on 03 5222 6552.

## Risk management framework

### Attestation

I, Tim Orton, Chair, certify that as at 30 June 2010 Geelong Performing Arts Centre Trust has risk management processes in place broadly consistent with the Australian/New Zealand Risk Management Standard and an internal control system is in place that enables management to understand, manage and control risk exposures in significant respects. The Audit and Risk Subcommittee verifies this assurance and that the risk profile of Geelong Performing Arts Centre Trust was critically reviewed in 2009-2010.

*Back to Back Theatre's  
Small Metal Objects*



*Image by Jeff Busby*



# The Playhouse Theatre – History in the making



1977

The Plaza Theatre ends with a variety farewell concert, *A Night of Nostalgia*.



1978

Demolition works begin in preparation for the building of a new arts centre. The Plaza's proscenium arch and auditorium are retained as part of the new 800-seat Ford Theatre.



1979

Construction of the new Geelong Performing Arts Centre is underway.



1981

GPAC officially opens its doors with two theatres, four conference and event spaces, a restaurant and cafe.



2006

GPAC celebrates its 25th birthday with a street party, concerts and performances.



1991

GPAC celebrates its 10th birthday with a street party and concert, and introduces its theatre subscription series to present quality touring productions. Subscriptions sell-out in two weeks.



2010

The well-worn and much loved Ford Theatre, now known as The Playhouse, undergoes an extreme makeover. The theatre reopens with the glamorous and inspiring performances of *The Sapphires* on 12 May.

**gpac**  
geelong  
performing  
artscentre



## Financial statements



# Comprehensive Operating Statement

For the financial year ended 30 June 2010

COMPREHENSIVE OPERATING STATEMENT	Notes	2010 \$	2009 \$
<b>CONTINUING OPERATIONS</b>			
<b>Income from transactions</b>			
State Government - recurrent appropriations		812,000	797,000
Other grants from State Government entities	2(a)	332,809	58,013
Operating activities income	2(b)	2,242,821	2,135,776
Fundraising activities income	2(c)	335,643	221,812
Income from financial assets classified as available-for-sale	2(d)	45,616	47,166
<b>Total income from transactions</b>		<b>3,768,889</b>	<b>3,259,767</b>
<b>Expenses from transactions</b>			
Employee benefits	3(a)	1,888,716	1,754,335
Supplies & services	3(b)	1,822,149	1,471,640
<b>Total expenses from transactions (prior to depreciation of property, plant &amp; equipment)</b>		<b>3,710,865</b>	<b>3,225,975</b>
<b>Net result from transactions (net operating balance) prior to depreciation and refurbishment project expenses</b>		<b>58,024</b>	<b>33,792</b>
Depreciation of property plant & equipment	7.2	456,768	419,656
Refurbishment project expenses		65,529	-
<b>Total depreciation of property, plant &amp; equipment and refurbishment project expenses</b>		<b>522,297</b>	<b>419,656</b>
<b>Net result from transactions (net operating balance) after depreciation and refurbishment project expenses and prior to other economic flows</b>		<b>(464,273)</b>	<b>(385,864)</b>
<b>Other economic flows included in result</b>			
Net gain/(loss) on non financial assets	4	(2,930)	-
<b>Total other economic flows included in net result</b>		<b>(2,930)</b>	<b>-</b>
<b>NET RESULT FROM OPERATIONS AND COMPREHENSIVE INCOME</b>		<b>(467,203)</b>	<b>(385,864)</b>

The above comprehensive operating statement should be read in conjunction with the accompanying notes



## Balance Sheet

As at 30 June 2010

BALANCE SHEET	Notes	2010 \$	2009 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	10(a)	1,245,926	1,171,494
Receivables	5(a)	462,281	179,229
Inventories		-	2,000
Other	6	115,563	83,817
<b>Total current assets</b>		<b>1,823,770</b>	<b>1,436,540</b>
<b>Non-current assets</b>			
Receivables	5(b)	14,470	14,470
Property plant and equipment	7.1	21,244,341	18,918,784
<b>Total non-current assets</b>		<b>21,258,811</b>	<b>18,933,254</b>
<b>TOTAL ASSETS</b>		<b>23,082,581</b>	<b>20,369,794</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	8	828,309	881,267
Provisions	9(a)	253,829	225,006
<b>Total current liabilities</b>		<b>1,082,138</b>	<b>1,106,273</b>
<b>Non-current liabilities</b>			
Provisions	9(b)	36,835	32,710
<b>Total non-current liabilities</b>		<b>36,835</b>	<b>32,710</b>
<b>TOTAL LIABILITIES</b>		<b>1,118,973</b>	<b>1,138,983</b>
<b>NET ASSETS</b>		<b>21,963,608</b>	<b>19,230,811</b>
<b>EQUITY</b>			
Contributed capital	11(a)	10,630,081	7,430,081
Reserves	11(b)	12,819,056	12,819,056
Accumulated deficit	11(c)	(1,485,529)	(1,018,326)
<b>Total equity</b>	11(d)	<b>21,963,608</b>	<b>19,230,811</b>

The above balance sheet should be read in conjunction with the accompanying notes



**Statement of changes in equity**  
For the financial year ended 30 June 2010

<b>STATEMENT OF CHANGES IN EQUITY</b>	<b>Notes</b>	<b>2010 \$</b>	<b>2009 \$</b>
<b>Total equity at beginning of financial year</b>	11(d)	19,230,811	19,309,175
Capital contributions by State Government	11(a)	3,200,000	307,500
<b>Net income recognised directly in equity</b>		<b>3,200,000</b>	<b>307,500</b>
Net result for the period		(467,203)	(385,864)
<b>Total recognised income and expense for the period</b>	11(c)	<b>(467,203)</b>	<b>(385,864)</b>
<b>Total equity at the end of the financial year</b>	11(d)	<b>21,963,608</b>	<b>19,230,811</b>

The above statement of changes in equity should be read in conjunction with the accompanying notes



## Cash Flow Statement

For the financial year ended 30 June 2010

<b>CASH FLOW STATEMENT</b>	<b>Notes</b>	<b>2010 \$</b>	<b>2009 \$</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from government		871,749	855,013
Receipts from other entities		2,882,037	2,901,764
Goods and services tax recovered from the ATO		227,348	213,119
Interest received		45,616	47,166
Payments to suppliers and employees		(4,053,498)	(3,423,290)
Goods and services tax paid to the ATO		(313,565)	(415,905)
<b>NET CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES</b>	<b>10(b)</b>	<b>(340,313)</b>	<b>177,867</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for property plant and equipment		(2,801,755)	(365,550)
Proceeds from sale of property plant and equipment		16,500	-
<b>NET CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES</b>		<b>(2,785,255)</b>	<b>(365,550)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from capital contributions by State Government		3,200,000	307,500
<b>NET CASH FLOW FROM/(USED IN) FINANCING ACTIVITIES</b>		<b>3,200,000</b>	<b>307,500</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>74,432</b>	<b>119,817</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR</b>		<b>1,171,494</b>	<b>1,051,677</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR</b>	<b>10(a)</b>	<b>1,245,926</b>	<b>1,171,494</b>

The above cash flow statement should be read in conjunction with the accompanying notes



## Notes to the financial statements

For the financial year ended 30 June 2010

### 1. SUMMARY OF ACCOUNTING POLICIES

#### Statement of compliance

These financial statements have been prepared in accordance with the Financial Management Act 1994 and applicable Australian Accounting Standards, including interpretations (AASs). AASs include Australian equivalents to International Financial Reporting Standards.

Where applicable, those paragraphs of the AASs applicable to not-for-profit entities have been applied.

The financial statements were authorised for issue by T Barry (Chief Finance Officer – Geelong Performing Arts Centre Trust (GPACT) on 23 August 2010.

#### Basis of preparation

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

These financial statements are presented in Australian dollars, the functional and presentation currency of GPACT.

In the application of AASs, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision, and future periods if the revision affects both current and future periods. Judgements made by management in the application of AASs that have significant effects on the financial statements and estimates, with a risk of material adjustments in the subsequent reporting period, are disclosed throughout the notes to the financial statements.

The report has been prepared in accordance with the historical cost convention except for:

- Non-current physical assets which, subsequent to acquisition, are measured at a revalued amount being their fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amounts do not materially differ from their fair value;
- the fair value of an asset other than land is generally based on its depreciated replacement value.

Historical cost is based on the fair values of the consideration given in exchange for assets.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2010 and the comparative information presented for the year ended 30 June 2009.

#### (a) Reporting entity

The financial report is for GPACT as a single entity.

#### Non-current assets

All non-current assets controlled by GPACT are reported in the balance sheet.



## Notes to the financial statements

For the financial year ended 30 June 2010

### (b) Objectives and funding

GPACT's objectives are identified by five overarching goals. These goals are to:

1. provide excellent staff and venues
2. expand our activities and audiences
3. develop art and community
4. increase financial resources
5. contribute to our region's creativity and future

GPACT is funded by accrual-based parliamentary appropriations for the provision of outputs. It sells tickets to theatre programs, charges booking fees and provides venue hire services and provides on a fee for service basis, venue hire and booking fee services.

### (c) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST) except:

- Where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- For receivables and payables which are recognised inclusive of GST, the net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables. Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

### (d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand; cash in banks and investments in term deposits with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

### (e) Depreciation

All infrastructure assets, buildings, plant and equipment and other non-current physical assets (excluding items under operating leases, assets held-for-sale and investment properties) that have a limited useful life are depreciated. Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life.

The following estimated useful lives are used in the calculation of depreciation:

Historic buildings	33 years
Other buildings	53 years
Plant and equipment	3 - 20 years

The above rates have been used consistently for the two financial years ending 30 June 2009 and 30 June 2010.

### (f) Employee benefits

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave, and sick leave when it is probable that settlement will be required and they are capable of being measured reliably.

Provisions made in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement and are recognised as current liabilities.

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by GPACT in respect of services provided by employees up to reporting date. These provisions are recognised as non-current liabilities.

### Superannuation

Defined contribution plans

Contributions to defined contribution superannuation plans are expensed when incurred.

Defined benefit plans

Contributions to defined benefit superannuation plans are expensed when incurred.



## Notes to the financial statements

For the financial year ended 30 June 2010

**(g) Functional and presentation currency**

The Australian dollar is both the functional and presentation currency of GPACT.

**(h) Impairment of assets**

All relevant fixed assets are assessed annually for indications of impairment. Inventories and non-current assets held for sale are not assessed annually for impairment.

If there is an indication of impairment, the assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off by a charge to the operating statement except to the extent that the write-down can be debited to an asset revaluation reserve amount applicable to that class of asset.

The recoverable amount for most assets is measured at the higher of depreciated replacement cost and fair value less costs to sell. Recoverable amount for assets held primarily to generate net cash inflows is measured at the higher of the present value of future cash flows expected to be obtained from the asset and fair value less costs to sell. It is deemed that, in the event of the loss of an asset, the future economic benefits arising from the use of the asset will be replaced unless a specific decision to contrary has been made.

**(i) Non-current physical assets**

Land and buildings are measured at fair value. Plant and equipment are measured at cost less accumulated depreciation and impairment.

**(j) Payables**

Payables are recognised when GPACT becomes obliged to make future payments resulting from the purchase of goods and services.

**(k) Revenue recognition**

Amounts disclosed as revenue are, where applicable, net of returns, allowances and duties and taxes. Revenue is recognised for GPACT's major activities as follows:

**(i) Government grants**

Grants are recognised as income when the entity gains control of the underlying assets in accordance with AASB 1004 Contributions. For reciprocal grants, GPACT is deemed to have assumed control when the performance has occurred under the grant. For non-reciprocal grants, GPACT is deemed to have assumed control when the grant is received or receivable. Conditional grants may be reciprocal or non-reciprocal depending on the terms of the grant.

**(ii) Box office and venue hire revenue**

Box office and venue hire revenue are recognised at the completion of each event or each show's final performance.

**(iii) Booking fees revenue**

Booking fees revenue is recognised at the time tickets are sold.

**(iv) Interest revenue**

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.



## Notes to the financial statements

For the financial year ended 30 June 2010

### (l) Revaluation of non-current assets

Non-current physical assets measured at fair value are revalued with sufficient regularity to ensure that the carrying amount of each asset does not differ materially from its fair value. Revaluations are assessed annually. Land and buildings revaluations are supported by independent assessments at least every five years. Land and buildings were revalued at 30 June 2007 by Landlink Property Group, valuers approved by the Valuer-General, on the basis of the market value of land and depreciated replacement cost of buildings. The valuation of land and buildings is in accordance with FRD's issued by the Victorian Government.

Revaluation increments are credited directly to equity in the revaluation reserve, except that, to the extent that an increment reverses a revaluation decrement in respect of that class of asset previously recognised as an expense in the net result, the increment is recognised as income in determining the net result.

Revaluation decrements are recognised immediately as expenses in the net result, except that, to the extent that a credit balance exists in the revaluation reserve in respect of the same class of assets, they are debited to the revaluation reserve. Revaluation reserves are not transferred to accumulated surplus on derecognition of the relevant asset.

### (m) Rounding of amounts

Unless otherwise indicated, amounts in the financial report have been rounded to the nearest dollar.

### (n) Tax concessions

GPACT is income tax exempt, is a tax deductible gift recipient and is endorsed as a tax concession charity by the Australian Taxation Office.

### (o) New accounting standards and interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2010 reporting period. The Department of Treasury and Finance assesses the impact of these new standards and advises departments and other entities of their applicability and early adoption where applicable. GPACT has early adopted the September 2007 version of AASB 101.

As at 30 June 2010, the following standards and interpretations (applicable to departments) had been issued but were not mandatory for financial year ending 30 June 2010. GPACT has not, and does not intend to, adopt these standards early.

Standard/Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on agency financial statements
AASB 9 Financial Instruments	This standard simplifies requirements for the classification and measurement of financial assets resulting from Phase 1 of the IASB's project to replace IAS 39 Financial instruments: recognition and measurement (AASB 139 Financial Instruments: recognition and measurement)	Beginning 1 Jan 2013	Detail of impact is still being assessed.
AASB 124 Related party disclosures (Dec 2009)	Government related entities have been granted partial exemption with certain disclosure requirements.	Beginning 1 Jan 2011	Preliminary assessment suggests that impact is insignificant. However, the agency is still assessing the detailed impact and whether to early adopt.



## Notes to the financial statements

For the financial year ended 30 June 2010

Standard/Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on agency financial statements
AASB 2009-8 Amendments to Australian Accounting Standards – group cash-settled share-based payment transactions [AASB 2]	The amendments clarify the scope of AASB 2.	Beginning 1 Jan 2010	No impact. AASB 2 does not apply to government departments or entities; consequently this standard does not apply.
AASB 2009-10 Amendments to Australian Accounting Standards – classification of rights issues [AASB 132]	The Standard makes amendments to AASB 132, stating that rights issues must now be classed as equity rather than derivative liabilities.	Beginning 1 Feb 2010	No impact. The agency does not issue rights, warrants and options; consequently the amendment does not impact on the statements.
AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 and 1038 and Interpretations 10 and 12]	This gives effect to consequential changes arising from the issuance of AASB 9.	Beginning 1 Jan 2013	Detail of impact is still being assessed.
AASB 2009-12 Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 and 1031 and Interpretations 2, 4, 16, 1039 and 1052]	This standard amends AASB 8 to require an entity to exercise judgement in assessing whether a government and entities known to be under the control of that government are considered a single customer for purposes of certain operating segment disclosures.	Beginning 1 Jan 2011	The amendments only apply to those entities to whom AASB 8 applies, which are for-profit entities except for-profit government departments.
AASB 2009-13 Amendments to Australian Accounting Standards arising from interpretation 19 [AASB 1]	Consequential amendment to AASB 1 arising from publication of Interpretation 19.	Beginning 1 Jul 2010	The agency does not extinguish financial liabilities with equity instruments, therefore requirements of Interpretation 19 and related amendments have no impact.
AASB 2009-14 Amendments to Australian Interpretation – Prepayments of a minimum funding requirement [AASB Interpretation 14]	Amendment to Interpretation 14 arising from the issuance of Prepayments of a minimum funding requirement	Beginning 1 Jan 2011	Expected to have no significant impact



## Notes to the financial statements

For the financial year ended 30 June 2010

Standard/Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on agency financial statements
AASB 2010-1 Amendments to Australian Accounting Standards – Limited Exemption from Comparative AASB 7 Disclosures for First-time Adopters [AASB 1 & AASB 7]	This amendment provides limited exemptions from the requirements of adhering to AASB 1 and AASB 7 that arise from AASB 2009-2.	Beginning 1 July 2010	These exemptions are unlikely to have an impact on the agency because it is not a first time adoption.
Erratum General Terminology changes	Editorial amendments to a range of Australian Accounting Standards and Interpretations	Beginning 1 Jan 2010	Terminology and editorial changes. Impact minor.
Interpretation 19 Extinguishing Financial Liabilities with Equity Instruments	Guidance to assist entity in accounting for transactions that involves extinguishing a liability fully or partially by issuing equity instruments to the creditor.	Beginning 1 July 2010	The impact of this interpretation only affects entities that issue equity instruments.
AASB 1053 Application of Different Tiers of Australian Accounting Standards	This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements	Beginning 1 July 2013	The impact of this Standard may affect disclosures in the financial reports of certain types of entities [public sector entities (except whole of government and general government sector)] where reduced disclosure requirements may apply. The Standard does not affect the operating result or financial position.
AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements	This Standard makes amendments to many Accounting Standards, including Interpretations, to introduce reduced disclosure requirements to the Pronouncements for application by certain types of entities.	Beginning 1 July 2013	Does not affect financial measurement or recognition, so is not expected to have any impact on financial result or position. May reduce some note disclosures in financial statements.



# Notes to the financial statements

For the financial year ended 30 June 2010

<b>2. INCOME FROM TRANSACTIONS</b>	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Other grants from State Government entities</b>		
Department of Premier and Cabinet		
Business Impact	181,000	-
Regional Touring	74,500	-
Major Touring	39,999	15,000
Guarantee Against Loss	6,000	12,013
Department of Education and Early Childhood Development	31,310	31,000
<b>Total grants from other State Government entities</b>	<b>332,809</b>	<b>58,013</b>
<b>(b) Operating activities income</b>		
Box office	775,743	721,909
Venue hire	(i) 952,365	899,930
Booking fees	398,371	400,376
Management fees	60,557	59,342
Catering commission	44,919	44,553
Other revenue	10,866	9,666
<b>Total operating activities income</b>	<b>2,242,821</b>	<b>2,135,776</b>
<b>(c) Fundraising activities income</b>		
Donations	10,130	10,500
Sponsorship and fundraising	325,513	211,312
<b>Total fundraising activities income</b>	<b>335,643</b>	<b>221,812</b>
<b>(d) Income from financial assets classified as available-for-sale</b>		
Interest - bank deposits	45,616	47,166
<b>Total income from financial assets classified as available-for-sale</b>	<b>45,616</b>	<b>47,166</b>
(i) Venue hire income is generated from the following operational activities:		
The Playhouse (formerly Ford Theatre)	106,558	123,269
Drama Theatre (formerly Blakiston Theatre)	32,508	18,076
Foyer, gallery, studios	58,298	66,267
Rental income - commercial and retail areas	33,376	36,210
Venue labour and other recoveries	721,625	656,108
	<b>952,365</b>	<b>899,930</b>



**Notes to the financial statements**  
For the financial year ended 30 June 2010

<b>3. EXPENSES FROM TRANSACTIONS</b>		<b>2010</b>	<b>2009</b>
		<b>\$</b>	<b>\$</b>
<b>(a) Employee benefits</b>			
Salaries and wages		1,717,787	1,594,681
Superannuation	15	139,018	132,481
Long service leave		31,911	27,173
<b>Total employee benefits</b>		<b>1,888,716</b>	<b>1,754,335</b>
<b>(b) Supplies and services</b>			
<b>Trading</b>			
GPAC programs	(i)	696,598	636,974
Education programs	(i)	46,965	26,821
Regional and major touring distributions		62,283	-
Marketing		37,679	18,279
Operating		190,592	150,124
<b>Buildings and facilities</b>			
Repairs and maintenance		271,498	192,235
Utilities		120,625	110,017
<b>Administration and finance</b>			
Consultants & contractors		140,628	130,416
Staff training		29,602	19,863
Office supplies and communication		91,803	72,640
Information technology		37,611	26,519
Audit		14,700	14,375
Bad debts		2,727	4,225
Insurance		74,973	64,581
Lease expense		3,865	4,571
<b>Total supplies and services</b>		<b>1,822,149</b>	<b>1,471,640</b>

(i) GPACT eliminates the effect of intra-entity charges from the financial report. Intra-entity charges, including venue hire costs, booking fees, and administrative support, apply to GPAC programs and Education programs to reflect the full cost of presenting those programs. The impact of eliminating intra-entity charges is:

(a) To reduce the cost of GPAC programs from the full cost of \$1,058,529 (2009 \$986,024) by intra-entity charges of \$361,930 (2009 \$349,050) to give a net cost of \$696,598 (2009 \$636,974).

(b) To reduce the cost of Education programs from the full cost of \$92,863 (2009 \$59,465) by intra-entity charges of \$45,898 (2009 \$32,644) to give a net cost of \$46,965 (2009 \$26,821).

<b>4. OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT</b>		<b>2010</b>	<b>2009</b>
		<b>\$</b>	<b>\$</b>
<b>Net gain/(loss) on non financial assets</b>			
Loss on disposal of assets		(2,930)	-
<b>Total net gain/(loss) on non financial assets</b>		<b>(2,930)</b>	<b>-</b>



**Notes to the financial statements**  
For the financial year ended 30 June 2010

<b>5. RECEIVABLES</b>	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Current receivables</b>		
Trade debtors	405,173	169,687
Sundry debtors	57,108	9,542
<b>Total current receivables</b>	<b>462,281</b>	<b>179,229</b>
<b>(b) Non-current receivables</b>		
Investment - Gooligulch Productions Pty Ltd	14,470	14,470
<b>Total non-current receivables</b>	<b>14,470</b>	<b>14,470</b>

<b>6. OTHER ASSETS</b>	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>Other assets</b>		
Prepayments	115,563	83,817
<b>Total other assets</b>	<b>115,563</b>	<b>83,817</b>

<b>7.1 PROPERTY, PLANT AND EQUIPMENT</b>	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>Land</b>		
At independent valuation 2007	4,333,000	4,333,000
<b>Buildings and building improvements</b>		
Buildings at independent valuation 2007 - Main complex	12,444,680	12,444,680
Buildings at independent valuation 2007 - Historical buildings	1,387,000	1,387,000
Building improvements at independent valuation 2007	300,000	300,000
Building improvements at cost	2,945,037	335,106
Less: accumulated depreciation	(866,517)	(569,166)
<b>Total buildings and building improvements</b>	<b>16,210,200</b>	<b>13,897,620</b>
<b>Total land and buildings</b>	<b>20,543,200</b>	<b>18,230,620</b>
<b>Plant and equipment</b>		
At cost	1,843,017	1,688,349
Less: accumulated depreciation	(1,141,876)	(1,000,185)
	<b>701,141</b>	<b>688,164</b>
<b>Total property, plant and equipment</b>	<b>21,244,341</b>	<b>18,918,784</b>

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current financial year are set out as part of Note 7.2



Notes to the financial statements  
For the financial year ended 30 June 2010

<b>7.2 MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT</b>	<b>Land</b>	<b>Buildings</b>	<b>Plant and equipment</b>	<b>Total</b>
<b>Carrying amount at 1 July 2008</b>	<b>4,333,000</b>	<b>13,970,133</b>	<b>669,757</b>	<b>18,972,890</b>
Additions	-	213,473	152,077	365,550
Disposals	-	-	-	-
Depreciation	-	(285,986)	(133,670)	(419,656)
<b>Carrying amount at 1 July 2009</b>	<b>4,333,000</b>	<b>13,897,620</b>	<b>688,164</b>	<b>18,918,784</b>
Additions	-	2,609,931	191,824	2,801,755
Disposals	-	-	(19,430)	(19,430)
Depreciation	-	(297,351)	(159,417)	(456,768)
<b>Carrying amount at 30 June 2010</b>	<b>4,333,000</b>	<b>16,210,200</b>	<b>701,141</b>	<b>21,244,341</b>

Property, plant and equipment subject to operating leases

	<b>Independent valuation 2007</b>	<b>Accumulated depreciation</b>	<b>Depreciation expense for the year</b>
<b>Buildings</b>			
Historical buildings	1,387,000	126,082	42,026

<b>8. PAYABLES</b>	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>Current payables</b>		
Trade creditors and accruals	309,594	344,216
Tickets sold in advance	238,327	413,269
Income in advance	280,388	123,782
<b>Total current payables</b>	<b>828,309</b>	<b>881,267</b>



Notes to the financial statements  
For the financial year ended 30 June 2010

9. PROVISIONS	2010 \$	2009 \$
<b>(a) Current employee benefits</b>		
Annual leave entitlements	59,000	53,636
Unconditional long service leave entitlements		
- Expected to be paid within 12 months	6,375	4,966
- Expected to be paid after 12 months	144,446	125,234
On costs	44,008	41,170
<b>Total current employee benefits and related on costs</b>	<b>253,829</b>	<b>225,006</b>
<b>(b) Non-current employee benefits</b>		
Conditional long service leave entitlements	31,717	27,955
On costs	5,118	4,755
<b>Total non-current employee benefits and related on costs</b>	<b>36,835</b>	<b>32,710</b>
<b>Total employee benefits and related on costs</b>	<b>290,664</b>	<b>257,716</b>

Movements in provisions during the current financial year:

	Employee benefits	On costs	Total
Carrying amount at 1 July 2009	211,791	45,925	257,716
Leave accrued	108,267	30,847	139,114
Less leave taken	(78,520)	(27,646)	(106,166)
Carrying amount at 30 June 2010	241,538	49,126	290,664

10. NOTES TO THE STATEMENT OF CASH FLOWS	2010 \$	2009 \$
<b>(a) Reconciliation of cash and cash equivalents</b>		
Cash on hand	2,100	2,100
Cash at bank	243,826	274,394
Term deposits	1,000,000	895,000
<b>Cash and cash equivalents at end of financial year</b>	<b>1,245,926</b>	<b>1,171,494</b>
<b>(b) Reconciliation of result from ordinary activities to net cash inflow(outflow) from operating activities</b>		
Net result from transactions	(467,203)	(385,864)
<b>Non-cash movements:</b>		
Depreciation	456,768	419,656
Loss on disposal of non-current assets	2,930	-
<b>Movements in assets and liabilities:</b>		
(Increase) decrease in receivables	(283,052)	128,271
Decrease in inventory	2,000	-
(Increase) decrease in other assets	(31,746)	13,710
Increase (decrease) in payables	(52,958)	45,052
Increase (decrease) in provisions	32,948	(42,958)
<b>Net cash inflow(outflow) from operating activities</b>	<b>(340,313)</b>	<b>177,867</b>



**Notes to the financial statements**  
For the financial year ended 30 June 2010

<b>11. MOVEMENTS IN EQUITY</b>	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Contributed capital</b>		
Balance 1 July	7,430,081	7,122,581
Capital transactions with the State in its capacity as owner arising from:		
Playhouse Refurbishment	3,000,000	-
Arts and Cultural Facilities Maintenance Fund	200,000	307,500
Balance 30 June	<b>10,630,081</b>	<b>7,430,081</b>
<b>(b) Reserve - asset revaluation</b>		
	(i)	
Balance 1 July	12,819,056	12,819,056
Balance 30 June	<b>12,819,056</b>	<b>12,819,056</b>
<b>(c) Accumulated surplus/(deficit)</b>		
Balance 1 July	(1,018,326)	(632,462)
Net result for the period	(467,203)	(385,864)
Balance 30 June	<b>(1,485,529)</b>	<b>(1,018,326)</b>
<b>(d) Total equity</b>		
Balance 1 July	19,230,811	19,309,175
Changes in equity recognised in the statement of changes in equity	2,732,797	(78,364)
Balance 30 June	<b>21,963,608</b>	<b>19,230,811</b>

**(i) Nature and purpose of reserves**

The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets, as described in accounting policy note 1(l).

<b>12. OPERATING LEASES</b>	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Operating lease commitments</b>		
Lease commitments for non-cancellable operating lease payable:		
Within one year	3,998	3,998
Later than one year but not later than five years	11,482	15,480
<b>Total operating lease commitments</b>	<b>15,480</b>	<b>19,478</b>
<b>(a) Operating lease receivables</b>		
Lease commitments for non-cancellable operating lease payable:		
Within one year	7,500	8,167
Later than one year but not later than five years	583	-
<b>Total operating lease receivables</b>	<b>8,083</b>	<b>8,167</b>



## Notes to the financial statements

For the financial year ended 30 June 2010

13. CONTINGENT ASSETS AND CONTINGENT LIABILITIES	2010 \$	2009 \$
--	------------	------------

### Contingent assets

As at 30 June 2010 GPACT had no known contingent assets (2009 - nil)

### Contingent liabilities

Vision Super Defined Benefit Fund - partial call	(i)	14,000	-
<b>Total contingent liabilities</b>		<b>14,000</b>	<b>-</b>

(i) Vision Super has advised that an actuarial review of the Defined Benefit Plan at 30 June 2010 will be conducted and the outcome will be known by 31 December 2010. The likely outcome is that Vision Super will be making a partial call on the shortfall in the superannuation fund which will become fully payable by all participating employers on 1 July 2011. The above amount is Vision Super's estimated value of GPACT's portion of the partial call.

14. UNSPENT GOVERNMENT CAPITAL GRANTS	2010 \$	2009 \$
---------------------------------------	------------	------------

As at 30 June 2010 GPACT held the following unspent capital grants:

(i) Playhouse Refurbishment funding	214,353	-
(ii) Arts and Cultural Facilities Maintenance Fund	200,000	-
<b>Total unspent capital grants at 30 June 2010</b>	<b>414,353</b>	<b>-</b>

These funds must be spent in accordance with the terms and conditions outlined in each funding agreement.

15. SUPERANNUATION	2010 \$	2009 \$
--------------------	------------	------------

GPACT's obligations for superannuation contributions are recognised as an expense in the operating statement when they are due. Superannuation contributions in respect of GPACT's employees are made to superannuation funds in the accumulation and defined benefits categories of membership.

### Contributions paid to superannuation funds

Accumulation funds	(i)	130,003	123,634
Defined benefit funds	(ii)	9,015	8,847
<b>Total contributions paid to superannuation funds</b>		<b>139,018</b>	<b>132,481</b>

### (i) Accumulation category of membership

In the accumulation category of membership superannuation funds receive employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings (9% as required under Superannuation Guarantee Legislation). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the applicable superannuation fund.



## Notes to the financial statements

For the financial year ended 30 June 2010

### 15. SUPERANNUATION (continued)

#### (ii) Defined benefits category of membership

GPACT makes employer contributions to the defined benefits category of Local Authorities Superannuation Fund (Vision Super).

Vision Super's Defined Benefit Plan is a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to reliably allocate benefit liabilities, assets and costs between employers. As provided under Paragraph 32 (b) of AASB 119, GPACT does not use defined benefit accounting for these contributions.

GPACT makes employer contributions to the defined benefits category of Vision Super at rates determined by the Trustee on the advice of Vision Super's actuary. On the basis of the results of the most recent full actuarial investigation conducted by the fund's actuary as at 31 December 2008, GPACT makes the following contributions:

- 9.25% of member's salaries (9.25% in 2009)
- the difference between resignation and retrenchment benefits paid to any retrenched employees plus contribution tax (same as 2009)

The fund surplus or deficit (ie the difference between fund assets and liabilities) is calculated differently for funding purposes (ie calculating required contributions) and for the calculation of accrued benefits as required in AAS 25 to provide the values needed for the AASB 119 disclosure in GPACT's financial statements. AAS 25 requires that the present value of the benefit liability to be calculated based on benefits that have accrued in respect of membership of the plan up to the measurement date, with no allowance for future benefits that may accrue. The actuarial investigation concluded that although the Net Market Value of Assets was in excess of Accrued Benefits at 31 December 2008, based on the assumptions adopted, there was a shortfall of \$71 million when the funding of future benefits was also considered. However, GPACT has been advised that no additional contributions are required as at 30 June 2010. The Actuary has commenced undertaking the next actuarial investigation to ascertain if additional contributions would be required. The Actuarial review will be as at 30 June 2010.

#### Accounting standard disclosure

Vision Super's liability for accrued benefits was determined by the fund's actuary at 31 December 2008 pursuant to the requirements of Australian Accounting Standard AAS25 as follows:

	<b>31 December 2008</b>
	<b>\$'000</b>
Net market value of assets	3,630,432
Accrued benefits	3,616,422
Difference between assets and accrued benefits	14,010
Vested benefits (minimum sum which must be paid to members leaving the fund)	3,561,588

The financial assumptions used to calculate the Accrued Benefits for the defined benefit category were:

Net investment return	8.50% p.a.
Salary inflation	4.25% p.a.
Price inflation	2.75% p.a.



## Notes to the financial statements

For the financial year ended 30 June 2010

### 16. FINANCIAL INSTRUMENTS

#### a) Terms, conditions and accounting policies

GPACT's accounting policies including terms and conditions of each material class of financial asset, financial liability, both recognised and unrecognised at balance date, are as follows:

Recognised financial instruments	Note ref	Accounting policy	Terms and conditions
<b>(i) Financial assets</b>			
Cash assets	9(a)	Cash and Bank deposits are carried at principal amounts. Interest is recognised as it is earned.	All cash and bank balances are at call and have an effective interest rate of 4.4%.
Receivables	4	Assets are recognised for amounts to be received in the future for services provided to members.	Terms are normally payment within 30 days. Interest may be charged on late payment at the discretion of the Trust at 13.2%.
<b>(ii) Financial liabilities</b>			
Payables	7	Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Trust.	Trade liabilities are normally settled on 30 day terms.

#### b) Interest rate risk

GPACT's exposure to interest rate risks and the effective interest rates of financial assets and financial liabilities, both recognised and unrecognised are as follows:

##### Financial instruments

	<u>Floating interest rate</u>		<u>Non-interest bearing</u>		<u>Total carrying amount as per balance sheet</u>		<u>Weighted average effective interest rate</u>	
	2010	2009	2010	2009	2010	2009	2010	2009
<b>(i) Financial assets</b>								
Cash assets	1,243,826	1,169,394	2,100	2,100	1,245,926	1,171,494	4.4%	3.0%
Receivables	-	-	476,751	193,699	476,751	193,699	n/a	n/a
<b>Total financial assets</b>	<b>1,243,826</b>	<b>1,169,394</b>	<b>478,851</b>	<b>195,799</b>	<b>1,722,677</b>	<b>1,365,193</b>		
<b>(ii) Financial liabilities</b>								
Payables	-	-	828,309	881,267	828,309	881,267	n/a	n/a
<b>Total financial liabilities</b>	<b>-</b>	<b>-</b>	<b>828,309</b>	<b>881,267</b>	<b>828,309</b>	<b>881,267</b>		

#### c) Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions of doubtful debts, as disclosed in the balance sheet and notes to the financial statements. GPACT does not have any material credit risk to any single debtor or group of debtors under financial instruments

#### d) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, GPACT believes that the following movements are 'reasonably possible' over the next 12 months (base rates are sourced from Bendigo Bank): A parallel shift of +2% and -2% in market rates (AUD) from year end rates of 4.4%

##### Market risk exposure

	<b>Interest rate risk</b>			
	-2%		+2%	
	Carrying amount subject to interest	200 base points Profit	200 base points Equity	200 base points Profit
<b>2010</b>				
<b>Financial assets</b>				
Cash and cash equivalents	1,243,826	(24,877)	(24,877)	24,877



## Notes to the financial statements

For the financial year ended 30 June 2010

### 16. FINANCIAL INSTRUMENTS (Continued)

#### e) Fair value

The fair values and net fair values of financial instrument assets and liabilities are determined as follows:

The fair value of financial instrument assets and liabilities with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices; and the fair value of other financial instrument assets and liabilities are determined in accordance with generally accepted pricing models based on discounted cash flow analysis.

GPACT considers that the carrying amount of financial instrument assets and liabilities recorded in the financial statements to be a fair approximation of their fair values, because of the short term nature of the financial instruments and the expectation that they will be paid in full.

### 17. RESPONSIBLE PERSONS

The names of persons who were responsible persons at any time during the financial year were:

#### a) Responsible minister

Peter Batchelor MP, Minister for the Arts and former Minister, Lynne Kosky MP until 20 January 2010.

#### b) Responsible persons

Tim Orton (Chair)

Elaine Carbines (Deputy Chair)

Janet Bond (term concluded 30 June 2010)

Kelly Clifford (resigned 1 December 2009)

Peter Dorling

Andrew Dunbabin (term concluded 31 December 2009)

Richard East (term concluded 31 December 2009)

Simon Guthrie

Sue Lansdell (term concluded 30 June 2010)

Peter McMullin

Andrew Moon (appointed 1 January 2010)

Robert Threlfall (appointed 1 January 2010)

The names of persons who were responsible persons at any time during the financial year other than Trust members are:

Jill Smith - General Manager

#### c) Remuneration of responsible persons

No remuneration was paid to any responsible person who is a Trust member. The Minister's remuneration is disclosed in the financial statements of the Department of Premier and Cabinet.

#### d) Retirement benefits

No retirement benefits were paid by the reporting entity in connection with the retirement of responsible persons.

#### e) Other transactions of responsible persons and their related entities

Business transactions were conducted with The Nous Group, of which Mr Tim Orton is Managing Director. The transactions included governance workshop fees in the amount of \$1,650 (2009 nil) paid by GPACT to The Nous Group.

Business transactions were conducted with The National Celtic Festival Inc., of which Elaine Carbines is a Committee Member. The transactions included associated ticketing fees provided in the amount of \$3,085 (2009 \$3,975) paid by The National Celtic Festival Inc. to GPACT, net of ticketing sales in the amount of \$88,758 (2009 \$60,375) paid by GPACT to The National Celtic Festival Inc.

Business transactions were conducted with Geelong Art Gallery of which Mr Peter McMullin is President. The transactions included marketing consumables in the amount of \$150 (2009 nil) paid by GPACT to City of Greater Geelong.



## Notes to the financial statements

For the financial year ended 30 June 2010

### 17. RESPONSIBLE PERSONS (continued)

#### e) Other transactions of responsible persons and their related entities (continued)

Business transactions were conducted with Bethany Community Support Services, of which Elaine Carbines is a Board Member. The transactions included venue hire, labour, marketing & associated ticketing fees provided in the amount of \$12,144 (2009 \$16,042) paid by Bethany Community Support Services to GPACT, net of ticketing sales in the amount of \$18,156 (2009 \$15,522) paid by GPACT to Bethany Community Support Services.

Business transactions were conducted with Committee for Geelong, of which Mr Peter Dorling is the Executive Director. The transactions included catering provided in the amount of \$1,024 (2009 \$217) paid by Committee for Geelong to GPACT and Leaders for Geelong Program fees, program breakfast and annual dinner fees in the amount of \$2,970 (2009 \$3,090) paid by GPACT to Committee for Geelong.

Business transactions were conducted with East Geelong Medical Centre, of which Sue Lansdell is a medical practitioner. The transactions related to the provision of influenza injections for staff in the amount of \$376 (2009 \$492) paid by GPACT to East Geelong Medical Centre.

Business transactions were conducted with Geelong Advertiser Music Scholarship Trust, of which Janet Bond is a Trust Member. The transactions included venue hire, labour, marketing, administration fees & associated ticketing fees provided in the amount of \$18,977 (2009 \$16,898) paid by Geelong Advertiser Music Scholarship Trust to GPACT.

Business transactions were conducted with The Arts Centre, of which Andrew Moon is an Executive. The transactions included venue hire, accommodation and catering provided in the amount of \$3,519 (2009 nil) paid by The Arts Centre to GPACT.

Business transactions were conducted with Live Performance Australia (LPA), of which Andrew Moon is an Executive Council Member. The transactions included membership fees for 2009/2010 provided in the amount of \$1,561 (2009 nil) paid by GPACT to Live Performance Australia.

The above transactions were undertaken in the ordinary course of business and were at arms length and at normal commercial terms.

### 18. REMUNERATION OF EXECUTIVES

	Total Remuneration		Base Remuneration	
	2010	2009	2010	2009
INCOME BAND	No.	No.	No.	No.
\$100,000 - \$109,999	0	1	1	1
\$110,000 - \$119,999	1	0	0	0

GPACT has one executive, being the accountable officer (responsible person), receiving remuneration over \$100,000. Base remuneration is exclusive of bonus payments, long service leave payments, redundancy payments and retirement benefits where applicable.

### 19. REMUNERATION OF AUDITORS

	2010	2009
	\$	\$
<b>Victorian Auditor General's Office</b>		
Audit of the financial statements	14,700	14,375
<b>Total remuneration of auditors</b>	<b>14,700</b>	<b>14,375</b>

### 20. SUBSEQUENT EVENTS

GPACT has no material or significant events occurring after the reporting date (2009 - nil)



Geelong Performing Arts Centre Trust  
Chairman's, Accountable Officer's and Chief Finance Officer's Declaration

We certify that the attached financial statements for Geelong Performing Arts Centre Trust have been prepared in accordance with Standing Direction 4.2 of the Financial Management Act 1994, applicable Financial Reporting Directions, Australian Accounting Standards, including interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and notes forming part of the financial statements, presents fairly the financial transactions during the year ended 30 June 2010 and financial position of Geelong Performing Arts Centre Trust as at 30 June 2010.

We are not aware of any circumstances which would render any particulars included in the financial report to be misleading or inaccurate.

We authorise the attached financial statements for issue on 23 August 2010.



Tim Orton  
Chairman of the Trust



Jill Smith  
Accountable Officer



Tineke Barry  
Chief Finance Officer

23 August 2010



## INDEPENDENT AUDITOR'S REPORT

### To the Trustees,

#### *The Financial Report*

The accompanying financial report for the year ended 30 June 2010 of the Geelong Performing Arts Centre Trust which comprises the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, a summary of significant accounting policies and other explanatory notes to and forming part of the financial report, and the chairman's, accountable officer's and chief finance officer's declaration has been audited.

#### *The Trustees' Responsibility for the Financial Report*

The Trustees of the Geelong Performing Arts Centre Trust are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the financial reporting requirements of the *Financial Management Act 1994*. This responsibility includes:

- establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error
- selecting and applying appropriate accounting policies
- making accounting estimates that are reasonable in the circumstances.

#### *Auditor's Responsibility*

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. These Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used, and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial report.

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



## Independent Auditor's Report (continued)

### *Matters Relating to the Electronic Presentation of the Audited Financial Report*

This auditor's report relates to the financial report published in both the annual report and on the website of the Geelong Performing Arts Centre Trust for the year ended 30 June 2010. The Trustees of the Geelong Performing Arts Centre Trust are responsible for the integrity of the web site. I have not been engaged to report on the integrity of the web site. The auditor's report refers only to the statements named above. An opinion is not provided on any other information which may have been hyperlinked to or from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on the Geelong Performing Arts Centre Trust's web site.

### *Independence*

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

### *Auditor's Opinion*

In my opinion, the financial report presents fairly, in all material respects, the financial position of the Geelong Performing Arts Centre Trust as at 30 June 2010 and its financial performance and cash flows for the year then ended in accordance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations), and the financial reporting requirements of the *Financial Management Act 1994*.

MELBOURNE  
26 August 2010

  
D D R Pearson  
Auditor-General



# PROCEDURES UNDER SECTION 68 FOR HANDLING DISCLOSURES UNDER THE WHISTLEBLOWERS PROTECTION ACT 2001

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## 1. STATEMENT OF SUPPORT TO WHISTLEBLOWERS

GPAC is committed to the aims and objectives of the *Whistleblowers*

*Protection Act 2001* (the Act). It does not tolerate improper conduct by its employees, officers or members, nor the taking of reprisals against those who come forward to disclose such conduct.

## 2. PURPOSE OF THESE PROCEDURES

These procedures establish a system for reporting disclosures of improper conduct or detrimental action by GPAC and its employees. The system enables such disclosures to be made to the protected disclosure coordinator or to one of the nominated protected disclosure officers. Disclosures may be made by employees or by members of the public. These procedures are designed to complement normal communication channels between supervisors and employees.

## 3. OBJECTS OF THE ACT

The *Whistleblowers Protection Act 2001* commenced operation on 1 January 2002. The purpose of the Act is to encourage and facilitate the making of disclosures of improper conduct by public officers and public bodies. The Act provides protection to whistleblowers who make disclosures in accordance with the Act, and establishes a system for the matters disclosed to be investigated and rectifying action to be taken.

## 4. DEFINITIONS OF KEY TERMS

Three key concepts in the reporting system are improper conduct, corrupt conduct and detrimental action. Definitions of these terms are set out below.

### 4.1 IMPROPER CONDUCT

A disclosure may be made about improper conduct by a public body or public official. Improper conduct means conduct that is corrupt, a substantial mismanagement of public resources, or conduct involving substantial risk to public health or safety or to the environment. The conduct must be serious enough to constitute, if proved, a criminal offence or reasonable grounds for dismissal.

#### **Examples**

*To avoid closure of a town's only industry, an environmental health officer ignores or conceals evidence of illegal dumping of waste.*

*An agricultural officer delays or declines imposing quarantine to allow a financially distressed farmer to sell diseased stock.*

*A building inspector tolerates poor practices and structural defects in the work of a leading local builder.*

### 4.2 CORRUPT CONDUCT

Corrupt conduct means:

- Conduct of any person (whether or not a public official) that adversely affects the honest performance of a public officer's or public body's functions;
- The performance of a public officer's functions dishonestly or with inappropriate partiality;
- Conduct of a public officer, former public officer or a

- public body that amounts to a breach of public trust;
- Conduct by a public officer, former public officer or a public body that amounts to the misuse of information or material acquired in the course of the performance of their official functions; or
- A conspiracy or attempt to engage in the above conduct.

#### **Examples**

*A public officer takes a bribe or receives a payment other than his or her wages or salary in exchange for the discharge of a public duty.*

*A public officer favours unmeritorious applications for jobs or permits by friends and relatives.*

*A public officer sells confidential information.*

### 4.3 DETRIMENTAL ACTION

The Act makes it an offence for a person to take detrimental action against a person in reprisal for a protected disclosure. Detrimental action includes:

- Action causing injury, loss or damage;
- Intimidation or harassment; and
- Discrimination, disadvantage or adverse treatment in relation to a person's employment, career, profession trade or business, including the taking of disciplinary action.

#### **Examples**

*A public body refuses a deserved promotion of a person who makes a disclosure.*

*A public body demotes, transfers, isolates in the workplace or changes the duties of a whistleblower due to the making of a disclosure.*

*A person threatens, abuses or carries out other forms of harassment directly or indirectly against the whistleblower, his or her family or friends.*

*A public body discriminates against the whistleblower or his or her family and associates in subsequent applications for jobs, permits or tenders.*

## 5. THE REPORTING SYSTEM

### 5.1 CONTACT PERSON AT GPAC

Disclosures of improper conduct or detrimental action by GPAC or employees may be made to following Protected Disclosure Officer:

Simon Guthrie  
GPAC Trustee  
GPAC  
50 Little Malop Street  
Geelong, Vic 3220

All correspondence, phone calls and emails from internal or external whistleblowers will be referred to the officer. Where a person is contemplating making a disclosure and is concerned about approaching the protected disclosure coordinator or a protected disclosure officer in the workplace, he or she can call the officer and request a meeting in a discreet location away from the workplace.

### 5.2 ALTERNATIVE CONTACT PERSONS



A disclosure about improper conduct or detrimental action by GPAC or its employees may also be made directly to the Ombudsman:

The Ombudsman Victoria  
Level 22, 459 Collins Street  
Melbourne Victoria 3000  
(DX 210174)

Internet: [www.ombudsman.vic.gov.au](http://www.ombudsman.vic.gov.au)

Email: [ombudvic@ombudsman.vic.gov.au](mailto:ombudvic@ombudsman.vic.gov.au)

Tel: 9613 6222

Toll Free: 1800 806 314

## 6. ROLES AND RESPONSIBILITIES

### 6.1 EMPLOYEES

Employees are encouraged to report known or suspected incidences of improper conduct or detrimental action in accordance with these procedures.

All employees of GPAC have an important role to play in supporting those who have made a legitimate disclosure. They must refrain from any activity that is, or could be perceived to be, victimisation or harassment of a person who makes a disclosure. Furthermore, they should protect and maintain the confidentiality of a person they know or suspect to have made a disclosure.

### 6.2 PROTECTED DISCLOSURE OFFICER

Protected disclosure officer will:

- Be a contact point for general advice about the operation of the Act for any person wishing to make a disclosure about improper conduct or detrimental action;
- Make arrangements for a disclosure to be made privately and discreetly and, if necessary, away from the workplace;
- Receive any disclosure made orally or in writing (from internal and external whistleblowers);
- Commit to writing any disclosure made orally;
- Impartially assess the allegation and determine whether it is a disclosure made in accordance with Part 2 of the Act (that is, a protected disclosure);
- Take all necessary steps to ensure the identity of the whistleblower and the identity of the person who is the subject of the disclosure are kept confidential; and
- Forward all disclosures and supporting evidence to the protected disclosure coordinator.

### 6.3 PROTECTED DISCLOSURE COORDINATOR

The protected disclosure coordinator has a central clearinghouse role in the internal reporting system. He or she will:

- Receive all disclosures forwarded from the protected disclosure officers;
- Receive all phone calls, emails and letters from members of the public or employees seeking to make a disclosure;

- Impartially assess each disclosure to determine whether it is a public interest disclosure;
- Refer all public interest disclosures to the Ombudsman;
- Be responsible for carrying out, or appointing an investigator to carry out, an investigation referred to the public body by the Ombudsman;
- Be responsible for overseeing and coordinating an investigation where an investigator has been appointed;
- Appoint a welfare manager to support the whistleblower and to protect him or her from any reprisals;
- Advise the whistleblower of the progress of an investigation into the disclosed matter;
- Establish and manage a confidential filing system;
- Collate and publish statistics on disclosures made;
- Take all necessary steps to ensure the identity of the whistleblower and the identity of the person who is the subject of the disclosure are kept confidential; and
- Liaise with the chief executive officer of the public body.

### 6.4 INVESTIGATOR

The investigator will be responsible for carrying out an internal investigation into a disclosure where the Ombudsman has referred a matter to the public body. An investigator may be a person from within an organisation or a consultant engaged for that purpose.

### 6.5 WELFARE MANAGER

The welfare manager is responsible for looking after the general welfare of the whistleblower. The welfare manager will:

- Examine the immediate welfare and protection needs of a whistleblower who has made a disclosure and seek to foster a supportive work environment;
- Advise the whistleblower of the legislative and administrative protections available to him or her;
- Listen and respond to any concerns of harassment, intimidation or victimisation in reprisal for making disclosure; and
- Ensure the expectations of the whistleblower are realistic.



## 7. CONFIDENTIALITY

GPAC will take all reasonable steps to protect the identity of the whistleblower. Maintaining confidentiality is crucial in ensuring reprisals are not made against a whistleblower. The Act requires any person who receives information due to the handling or investigation of a protected disclosure, not to disclose that information except in certain limited circumstances. Disclosure of information in breach of section 22 constitutes an offence that is punishable by a maximum fine of 60 penalty units (\$6000) or six months imprisonment or both.

The circumstances in which a person may disclose information obtained about a protected disclosure include:

- Where exercising the functions of the public body under the Act;
- When making a report or recommendation under the Act;
- When publishing statistics in the annual report of a public body; and
- In criminal proceedings for certain offences in the Act.

However, the Act prohibits the inclusion of particulars in any report or recommendation that is likely to lead to the identification of the whistleblower. The Act also prohibits the identification of the person who is the subject of the disclosure in any particulars included in an annual report. GPAC will ensure all files, whether paper or electronic, are kept in a secure room and can only be accessed by the protected disclosure coordinator, protected disclosure officer, the investigator or welfare manager (in relation to welfare matters). All printed material will be kept in files that are clearly marked as a Whistleblower Protection Act matter, and warn of the criminal penalties that apply to any unauthorised divulging information concerning a protected disclosure. All electronic files will be produced and stored in a separate secure designated directory and be given password protection which is accessible only by the protected disclosure coordinator. All materials relevant to an investigation, such as tapes from interviews, will also be stored securely with the whistleblower files. GPAC will not email documents relevant to a whistleblower matter and will ensure all phone calls and meetings are conducted in private.

## 8. COLLATING AND PUBLISHING STATISTICS

The protected disclosure coordinator will establish a secure register to record the information required to be published in the annual report, and to generally keep account of the status of whistleblower disclosures. The register will be confidential and will not record any information that may identify the whistleblower.

The register will contain the following information:

- The number and types of disclosures made to public bodies during the year;
- The number of disclosures referred to the Ombudsman

for determination as to whether they are public interest disclosures;

- The number and types of disclosed matters referred to the public body by the Ombudsman for investigation;
- The number and types of disclosures referred by the public body to the Ombudsman for investigation;
- The number and types of investigations taken over from the public body by the Ombudsman;
- The number of requests made by a whistleblower to the Ombudsman to take over an investigation by the public body;
- The number and types of disclosed matters that the public body has declined to investigate;
- The number and types of disclosed matters that were substantiated upon investigation and the action taken on completion of the investigation; and
- Any recommendations made by the Ombudsman that relate to the public body.

## 9. RECEIVING AND ASSESSING DISCLOSURES

### 9.1 HAS THE DISCLOSURE BEEN MADE IN ACCORDANCE WITH PART 2 OF THE ACT?

Where a disclosure has been received by the protected disclosure officer or by the protected disclosure coordinator, he or she will assess whether the disclosure has been made in accordance with Part 2 of the Act and is, therefore, a protected disclosure.

#### 9.1.1 HAS THE DISCLOSURE BEEN MADE TO THE APPROPRIATE PERSON?

For the disclosure to be responded to by GPAC, it must concern an employee, member or officer of GPAC. If the disclosure concerns an employee, officer or member of another public body, the person who has made the disclosure must be advised of the correct person or body to whom the disclosure should be directed. (See the table in 5.2). If the disclosure has been made anonymously, it should be referred to the Ombudsman.

#### 9.1.2 DOES THE DISCLOSURE CONTAIN THE ESSENTIAL ELEMENTS OF A PROTECTED DISCLOSURE?

To be a protected disclosure, a disclosure must satisfy the following criteria:

- Did a natural person (that is, an individual person rather than a corporation) make the disclosure?
- Does the disclosure relate to conduct of a public body or public officer acting in their official capacity?
- Is the alleged conduct either improper conduct or detrimental action taken against a person in reprisal for making a protected disclosure?
- Does the person making a disclosure have reasonable grounds for believing the alleged conduct has occurred?

Where a disclosure is assessed to be a protected disclosure, it is referred to the protected disclosure coordinator. The protected disclosure coordinator will determine whether the disclosure is a public interest disclosure. Where a disclosure is assessed not to be a protected disclosure, the



matter does not need to be dealt with under the Act. The protected disclosure officer will decide how the matter should be responded to in consultation with the protected disclosure coordinator.

#### 9.2 IS THE DISCLOSURE A PUBLIC INTEREST DISCLOSURE?

Where the protected disclosure officer or coordinator has received a disclosure that has been assessed to be a protected disclosure, the protected disclosure coordinator will determine whether the disclosure amounts to a public interest disclosure. This assessment will be made within 45 days of the receipt of the disclosure. In reaching a conclusion as to whether a protected disclosure is a public interest disclosure, the protected disclosure coordinator will consider whether the disclosure shows, or tends to show, that the public officer to whom the disclosure relates:

- Has engaged, is engaging or proposes to engage in improper conduct in his or her capacity as a public officer; or
- Has taken, is taking or proposes to take detrimental action in reprisal for the making of the protected disclosure.

Where the protected disclosure coordinator concludes that the disclosure amounts to a public interest disclosure, he or she will:

1. Notify the person who made the disclosure of that conclusion; and
2. Refer the disclosure to the Ombudsman for formal determination as to whether it is indeed a public interest disclosure.

Where the protected disclosure coordinator concludes that the disclosure is not a public interest disclosure, he or she will:

1. Notify the person who made the disclosure of that conclusion; and
2. Advise that person that he or she may request the public body to refer the disclosure to the Ombudsman for a formal determination as to whether the disclosure is a public interest disclosure, and that this request must be made within 28 days of the notification.

In either case, the protected disclosure coordinator will make the notification and the referral within 14 days of the conclusion being reached by the public body. Notification to the whistleblower is not necessary where the disclosure has been made anonymously.

## 10. INVESTIGATIONS

### 10.1 INTRODUCTION

Where the Ombudsman refers a protected disclosure to GPAC for investigation, the protected disclosure coordinator will appoint an investigator to carry out the investigation. The objectives of an investigation will be:

- To collate information relating to the allegation as quickly as possible. This may involve taking steps to protect or preserve documents, materials and equipment;

- To consider the information collected and to draw conclusions objectively and impartially;
- To maintain procedural fairness in the treatment of witnesses and the person who is the subject of the disclosure; and
- To make recommendations arising from the conclusions drawn concerning remedial or other appropriate action.

### 10.2 TERMS OF REFERENCE

Before commencing an investigation, the protected disclosure coordinator will draw up terms of reference and obtain authorisation for those terms by the Secretary of the Department. The terms of reference will set a date by which the investigation report is to be concluded, and will describe the resources available to the investigator to complete the investigation within the time set. The protected disclosure coordinator may approve, if reasonable, an extension of time requested by the investigator. The terms of reference will require the investigator to make regular reports to the protected disclosure coordinator who, in turn, is to keep the Ombudsman informed of general progress.

### 10.3 INVESTIGATION PLAN

The investigator will prepare an investigation plan for approval by the protected disclosure coordinator. The plan will list the issues to be substantiated and describe the avenue of inquiry. It will address the following issues:

- What is being alleged?
- What are the possible findings or offences?
- What are the facts in issue?
- How is the inquiry to be conducted?
- What resources are required?

At the commencement of the investigation, the whistleblower should be:

- Notified by the investigator that he or she has been appointed to conduct the investigation;
- Asked to clarify any matters; and
- Provide any additional material he or she might have.

The investigator will be sensitive to the whistleblower's possible fear of reprisals and will be aware of the



statutory protections provided to the whistleblower.

#### 10.4 NATURAL JUSTICE

The principles of natural justice will be followed in any investigation of a public interest disclosure. The principles of natural justice concern procedural fairness and ensure a fair decision is reached by an objective decision maker. Maintaining procedural fairness protects the rights of individuals and enhances public confidence in the process.

GPAC will have regard to the following issues in ensuring procedural fairness:

- The person who is the subject of the disclosure is entitled to know the allegations made against him or her and must be given the right to respond. (This does not mean the person must be advised of the allegation as soon as the disclosure is received or the investigation has commenced);
- If the investigator is contemplating making a report adverse to the interests of any person, that person should be given the opportunity to put forward further material that may influence the outcome of the report and that person's defence should be fairly set out in the report;
- All relevant parties to a matter should be heard and all submissions should be considered;
- A decision should not be made until all reasonable inquiries have been made;
- The investigator or any decision maker should not have a personal or direct interest in the matter being investigated;
- All proceedings must be carried out fairly and without bias. Care should be taken to exclude perceived bias from the process; and
- The investigator must be impartial in assessing the credibility of the whistleblowers and any witnesses. Where appropriate, conclusions as to credibility should be included in the investigation report.

#### 10.5 CONDUCT OF THE INVESTIGATION

The investigator will make contemporaneous notes of all discussions and phone calls, and all interviews with witnesses will be taped. All information gathered in an investigation will be stored securely. Interviews will be conducted in private and the investigator will take all reasonable steps to protect the identity of the whistleblower. Where disclosure of the identity of the whistleblower cannot be avoided, due to the nature of the allegations, the investigator will warn the whistleblower and his or her welfare manager of this probability.

It is in the discretion of the investigator to allow any witness to have legal or other representation or support during an interview.

#### 10.6 REFERRAL OF AN INVESTIGATION TO THE OMBUDSMAN

The protected disclosure coordinator will make a decision regarding the referral of an investigation to the

Ombudsman where, on the advice of the investigator:

- The investigation is being obstructed by, for example, the non-cooperation of key witnesses; or
- The investigation has revealed conduct that may constitute a criminal offence.

#### 10.7 REPORTING REQUIREMENTS

The protected disclosure coordinator will ensure the whistleblower is kept regularly informed concerning the handling of a protected disclosure and an investigation.

The protected disclosure coordinator will report to the Ombudsman about the progress of an investigation. Where the Ombudsman or the whistleblower requests information about the progress of an investigation, that information will be provided within 28 days of the date of the request.

#### 11. ACTION TAKEN AFTER AN INVESTIGATION

##### 11.1 INVESTIGATOR'S FINAL REPORT

At the conclusion of the investigation, the investigator will submit a written report of his or her findings to the protected disclosure coordinator. The report will contain:

- The allegation/s;
- An account of all relevant information received and, if the investigator has rejected evidence as being unreliable, the reasons for this opinion being formed;
- The conclusions reached and the basis for them; and
- Any recommendations arising from the conclusions.

Where the investigator has found that the conduct disclosed by the whistleblower has occurred, recommendations made by the investigator will include:

- The steps that need to be taken by GPAC to prevent the conduct from continuing or occurring in the future; and
- Any action that should be taken by the [name of public body] to remedy any harm or loss arising from the conduct. This action may include bringing disciplinary proceedings against the person responsible for the conduct, and referring the matter to an appropriate authority for further consideration.

The report will be accompanied by:

- The transcript or other record of any oral evidence taken, including tape recordings; and
- All documents, statements or other exhibits received by the officer and accepted as evidence during the course of the investigation.

Where the investigator's report is to include an adverse comment against any person, that person will be given the opportunity to respond and his or her defence will be fairly included in the report.

The report will not disclose particulars likely to lead to the identification of the whistleblower.



#### 11.2 ACTION TO BE TAKEN

If the protected disclosure coordinator is satisfied that the investigation has found that the disclosed conduct has occurred, he or she will recommend to the Secretary the action that must be taken to prevent the conduct from continuing or occurring in the future. The protected disclosure coordinator may also recommend that action be taken to remedy any harm or loss arising from the conduct.

The protected disclosure coordinator will provide a written report to the Premier, Minister for Multicultural

Affairs, Minister for Arts or the Minister for Women's Policy (whichever is appropriate), the Ombudsman and the whistleblower setting out the findings of the investigation and any remedial steps taken.

Where the investigation concludes that the disclosed conduct did not occur, the protected disclosure coordinator will report these findings to the Ombudsman and to the whistleblower.

#### 12. MANAGING THE WELFARE OF THE WHISTLEBLOWER

##### 12.1 COMMITMENT TO PROTECTING WHISTLEBLOWERS

GPAC is committed to the protection of genuine whistleblowers against detrimental action taken in reprisal for the making of protected disclosures. The protected disclosure coordinator is responsible for ensuring whistleblowers are protected from direct and indirect detrimental action, and that the culture of the workplace is supportive of protected disclosures being made.

The protected disclosure coordinator will appoint a welfare manager to all whistleblowers who have made a protected disclosure. The welfare manager will:

- Examine the immediate welfare and protection needs of a whistleblower who has made a disclosure and where the whistleblower is an employee, seek to foster a supportive work environment;
- Advise the whistleblower of the legislative and administrative protections available to him or her;
- Listen and respond to any concerns of harassment, intimidation or victimisation in reprisal for making disclosure;
- Keep a contemporaneous record of all aspects of the case management of the whistleblower including all contact and follow-up action; and
- Ensure the expectations of the whistleblower are realistic.

All employees will be advised that it is an offence for a person to take detrimental action in reprisal for a protected disclosure. The maximum penalty is a fine of 240 penalty units (\$24,000) or two years imprisonment or both. The taking of detrimental action in breach of this provision can also be grounds for making a disclosure under the Act and can result in an investigation.

Detrimental action includes:

- Causing injury, loss or damage;

- Intimidation or harassment; and
- Discrimination, disadvantage or adverse treatment in relation to a persons employment, career, profession, trade or business (including the taking of disciplinary action).

##### 12.2 KEEPING THE WHISTLEBLOWER INFORMED

The protected disclosure coordinator will ensure the whistleblower is kept informed of action taken in relation to his or her disclosure, and the time frames that apply. The whistleblower will be informed of the objectives of an investigation, the findings of an investigation, and the steps taken by GPAC

to address any improper conduct that has been found to have occurred. The whistleblower will be given reasons for decisions made by GPAC in relation to a protected disclosure. All communication with the whistleblower will be in plain English.

##### 12.3 OCCURRENCE OF DETRIMENTAL ACTION

If a whistleblower reports an incident of harassment, discrimination or adverse treatment that would amount to detrimental action taken in reprisal for the making of the disclosure, the welfare manager will:

- Record details of the incident;
- Advise the whistleblower of his or her rights under the Act; and
- Advise the protected disclosure coordinator or chief executive officer of the detrimental action.

The taking of detrimental action in reprisal for the making of a disclosure can be an offence against the Act as well as grounds for making a further disclosure. Where such detrimental action is reported, the protected disclosure coordinator will assess the report as a new disclosure under the Act. Where the protected disclosure coordinator is satisfied that the disclosure is a public interest disclosure, he or she will refer it to the Ombudsman. If the Ombudsman subsequently determines the matter to be a public interest disclosure, the Ombudsman may investigate the matter or refer it to another body for investigation as outlined in the Act.

##### 12.4 WHISTLEBLOWERS IMPLICATED IN IMPROPER



## CONDUCT

Where a person who makes a disclosure is implicated in misconduct, GPAC

will handle the disclosure and protect the whistleblower from reprisals in accordance with the Act, the Ombudsman's guidelines and these procedures. GPAC acknowledges that the act of whistleblowing should not shield whistleblowers from the reasonable consequences flowing from any involvement in improper conduct. Section 17 of the Act specifically provides that a person's liability for his or her own conduct is not affected by the person's disclosure of that conduct under the Act. However, in some circumstances, an admission may be a mitigating factor when considering disciplinary or other action. The Secretary of the Department will make the final decision on the advice of the protected disclosure coordinator as to whether disciplinary or other action will be taken against a whistleblower. Where disciplinary or other action relates to conduct that is the subject of the whistleblower's disclosure, the disciplinary or other action will only be taken after the disclosed matter has been appropriately dealt with. In all cases where disciplinary or other action is being contemplated, the Secretary of the Department must be satisfied that it has been clearly demonstrated that:

- The intention to proceed with disciplinary action is not causally connected to the making of the disclosure (as opposed to the content of the disclosure or other available information);
- There are good and sufficient grounds that would fully justify action against any non-whistleblower in the same circumstances; and
- There are good and sufficient grounds that justify exercising any discretion to institute disciplinary or other action.

The protected disclosure coordinator will thoroughly document the process including recording the reasons why the disciplinary or other action is being taken, and the reasons why the action is not in retribution for the making of the disclosure. The protected disclosure coordinator will clearly advise the whistleblower of the proposed action to be taken, and of any mitigating factors that have been taken into account.

## 13. MANAGEMENT OF THE PERSON AGAINST WHOM A DISCLOSURE HAS BEEN MADE

GPAC recognises that employees against whom disclosures are made must also be supported during the handling and investigation of disclosures. GPAC will take all reasonable steps to ensure the confidentiality of the person who is the subject of the disclosure during the assessment and investigation process. Where investigations do not substantiate disclosures, the fact that the investigation has been carried out, the results of the investigation, and the identity of the person who is the subject of the disclosure will remain confidential. The protected disclosure coordinator will ensure the person

who is the subject of any disclosure investigated by or on behalf of a public body is:

- Informed as to the substance of the allegations;
- Given the opportunity to answer the allegations before a final decision is made;
- Informed as to the substance of any adverse comment that may be included in any report arising from the investigation; and has
- His or her defence set out fairly in any report.

Where the allegations in a disclosure have been investigated, and the person who is the subject of the disclosure is aware of the allegations or the fact of the investigation, the protected disclosure coordinator will formally advise the person who is the subject of the disclosure of the outcome of the investigation.

GPAC will give its full support to a person who is the subject of a disclosure where the allegations contained in a disclosure are clearly wrong or unsubstantiated. If the matter has been publicly disclosed, the Secretary of GPAC will consider any request by that person to issue a statement of support setting out that the allegations were clearly wrong or unsubstantiated.

## 14. CRIMINAL OFFENCES

GPAC will ensure officers appointed to handle protected disclosures and all other employees are aware of the following offences created by the Act:

1. It is an offence for a person to take detrimental action against a person in reprisal for a protected disclosure being made. The Act provides a maximum penalty of a fine of 240 penalty units (\$24,000) or two years imprisonment or both.
2. It is an offence for a person to divulge information obtained as a result of the handling or investigation of a protected disclosure without legislative authority. The Act provides a maximum penalty of 60 penalty units (\$6,000) or six months imprisonment or both.
3. It is an offence for a person to obstruct the Ombudsman in performing his responsibilities under the Act. The Act provides a maximum penalty of 240 penalty units (\$24,000) or two years imprisonment or both.
4. It is an offence for a person to knowingly provide false information under the Act with the intention that it be acted on as a disclosed matter. The Act provides a maximum penalty of 240 penalty units (\$24,000) or two years imprisonment or both.

## 15. Review

These procedures will be reviewed annually to ensure they meet the objectives of the Act and accord with the Ombudsman's guidelines.



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