



geelong performing arts centre trust annual report 2005-2006



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A huge crowd stands beneath the Circus Bites rig and watches the entertainment as GPAC celebrates 25 years of performing arts.



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Chairman's welcome

Our stage enriches your world...

Welcome to the annual report for 2005-06. A report that celebrates 25 glorious years of success, leading the performing arts industry in the Greater Geelong region.

Geelong Performing Arts Centre (GPAC) has had an extraordinary year, delivered in the context of its 25th Anniversary with 144,638 patrons. Many thousands shared the birthday fun both in the venues and out into the street as GPAC took the celebrations to the people.

In the third year of our five year strategic plan, its ambitious goals have stretched the organisation and the Trust is pleased with the progress. During this year of celebration, substantial work was carried out planning for our future with the completion of a major scoping study for the redevelopment of the Cultural Precinct. This study presents a number of options for consideration and we are now working hard to gain support to take this project to the next stage. The study clearly demonstrates our commitment to creating a vibrant arts precinct that will have a major impact on the region. This vision is central to GPAC's growth into the future.

The Trust is especially proud of the tremendous effort by all GPAC staff throughout the year and in particular, delivering outstanding 25th Birthday celebrations in April 2006.

The Geelong Performing Arts Centre is a Victorian Government agency and relies on the support of the Bracks Government, Arts Victoria and Minister Delahunty. We have maintained close working relationships with the Minister and our local members and thank them for their ongoing support of GPAC.

GPAC's contribution to the local community in 2005-06 underlines the continued realisation of the Government's arts policy, Creative Capacity+.

I thank all Trust members for their work and commitment to GPAC this year and also extend a warm and grateful thanks to Acting General Manager, Geoff Street for so ably taking the reins in Sally Beck's absence. Sally has now returned from maternity leave and the Trust welcomes Sally back to the helm.

Tim Orton

Chairman GPAC Trust

General Manager's report

2005-06 was a busy year of many achievements. My gratitude goes to Geoff Street for sharing his expertise, knowledge of the arts and enthusiasm for GPAC with the staff and Trust whilst leading them through an outstanding year highlighted by the 25th Anniversary celebrations.

My thanks to the dedicated staff at GPAC who excelled this year in producing the 25th Anniversary celebrations – above and beyond their normal busy schedule delivering 260 major events attracting 144,638 patrons with many more thousands of participants back stage.

Our venues remain busy with a wide range of performances and events catering for all tastes. Our local theatre companies continued to stage excellent productions and our local dance and callisthenic colleges remain busy with their annual concerts.

Again this year GPAC presented a range of programs that were well patronised including the Alcoa Theatre Season, Alcoa Education Program, Musical Mornings and Family Magic. These are now well established programs that continue to run well and so our current focus in programming this year was building on the success of new initiatives namely, Circus Bites, Arti Gras and Splash!dance. The challenge of growing new programs is committing to their early development and we are grateful to City of Greater Geelong for their financial support of these events.

25 years on, GPAC's challenge is to maintain our well used facilities and continue to meet the expectations of our public and producers. With support from Arts Victoria's Creating Place & Space fund, a number of building projects were completed delivering improved accessibility, security and building facilities and essential equipment upgrades. One improvement was the installation of a new asset management system to assist with

identification and stock take of all assets in the building. This combined with a new electronic maintenance reporting system has resulted in efficient and effective coordination of maintenance tasks. All building improvements are done in context of our longer term plans to develop the site.

As part of our ongoing commitment to staff a survey was conducted to gather feedback on various aspects of working at GPAC. This provides valuable information to assist with maintaining high standards of operation and management.

This year we bid farewell to staff members, Julie Brylow, Jessica Fraser, Glen Hirst, Marie Hutchinson, Vicki Rigby, Nicholas Russell, Kelly Somes, Julie Stefanoff and Ruth Sutherland. And we welcomed Linda Allen, Stacey Baldwin, Jonathan Dredge, Sean Gearon, Terry Jaensch, Sarah McPherson, Ratidzo Mambo, Jon Mamonski, Suzana Saplamaeva, Jazmin Tweeddale, Anne Maree Villanti, Angelique Woodyard and Angela Yao.

Essential to the success of our programs is the generous support of our many partners and stakeholders who share our vision to make the Geelong region renowned for its creativity, energy and engagement of the Arts. We thank them for their ongoing support.

I also thank our Trust members for their ongoing voluntary contribution to the leadership of GPAC, and to everyone who has made my return so welcome.

Sally Beck
General Manager

Memorable Moments

- GPAC celebrates 25 glorious years: 1981 – 2006. A week long celebration that attracted well in excess of 5,000 people and excellent media coverage
- In partnership with the State Government, completed a major scoping study of the Geelong Cultural Precinct
- In association with VicHealth, GPAC reached out to the local community with programs for mentorship, multicultural arts, business forums and school programs
- In recognition for supporting people who are blind or visually impaired, Vision Australia bestowed GPAC with the “Making a Difference” award in June 2006.
- Comprehensive survey of staff carried out.
- Musical Mornings audiences continues to grow through 2005-06

Our Vision

To make the Geelong region 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 Goals

GPAC's ambition is captured by four overarching goals, to:

1. Develop art and community
2. Expand our audiences and activities
3. Contribute to our region's innovation
4. Ensure outstanding services and spaces

These goals will help deliver the Victorian Government's commitments to the arts articulated in its policy Creative Capacity+ :

Arts Victoria - Creative Capacity+

1. Arts for all Victorians – a culture of participation
2. On the threshold: an economy based on innovation
3. Creative place: a dynamic arts sector

Our Values

We are passionate about the performing arts.

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

We practise a positive and professional approach to our work, expressing a genuine enthusiasm, sense of fun and can do attitude.

We believe in teamwork, demonstrated by mutual respect, and open and honest communication.

We provide a secure and environmentally sound facility that ensures the safety of employees and customers.

Happy Anniversary to our Partners, who made it all possible

Government

GPAC gratefully acknowledges the State of Victoria for its generous support. We thank Minister for the Arts Mary Delahunty MP and our local parliamentarians for their ongoing interest, encouragement and advocacy of GPAC.



Major Partner



ARTS FOR HEALTH

Program Partners

Theatre Season
2005



Theatre Season 2006
& Education Program



australia's aluminium

Musical Mornings



SENIORS CARD

Family Magic



Bendigo Bank

Community
Access



Program Sponsors



Acts of Support



DZIGN DIEZEL GROUP

Green Room Club Corporate Members



Green Room Club Individual Members

Tufan Chakir and Adrienne Stephens
Mr David and Mrs Angela Smith

Goal 1

Develop Art and Community

GPAC consistently ensures access to all within the greater Geelong region to high quality arts. We believe that we must offer the very best in Australian performing arts available to our local audiences. Equally, we encourage local and community producers and offer them support and assistance. GPAC's policy is to provide state-of-the-art facilities and technical expertise to local community arts groups at a substantially reduced venue hire thereby assisting them to produce quality theatre for audiences to enjoy.

Promoting Mental Health and Wellbeing

GPAC has a long association with VicHealth in order to improve the health and well being of targeted communities through their involvement with the performing arts.

GPAC is one of 10 arts organisations funded under the Audience Access Scheme. We engaged a VicHealth program coordinator to create socially inclusive arts projects for groups of adults and children that are potentially isolated as well as a number of socially inclusive multicultural projects.

GPAC also formed partnerships with a broad range of non-arts organisations including local councils, schools, leading community support organisations and training providers for individuals whom might otherwise not have access to GPAC due to barriers such as visual impairment, being socially or rurally isolated or from low socio-economic backgrounds. These people were able to access our programs and events in 2005-06.

Initiatives include

- The Artists In Residence Program provided a strong link to two primary schools in need of further assistance with arts support.

- GPAC and VicHealth In association with Vision Australia provided audio description to our visually impaired theatre audiences.
- Through open forums and debates, such as *Healthy Arts - Healthy Minds* held in October, GPAC and VicHealth initiated dialogue in the business community around the benefits of the arts to Mental Health and Wellbeing. These forums will continue in the coming year.

Education Community

GPAC has initiated an Education liaison advisory group called e-Pulse, set up to provide advice about school issues, connections to schools, feedback on the development of GPAC programs, input to the Master Plan and act as an ambassador for GPAC in the school community.

Multi Cultural Community

As part of our commitment to cultural diversity GPAC has forged a partnership with Diversitat (formerly Geelong Ethnic Communities Council). A community liaison officer, Kathy Simson, has been engaged on projects aimed to develop increased awareness with local, culturally and linguistically, diverse communities in the Barwon Region.



Charity begins at home

Fundraising is crucial to many organisations in the Greater Geelong region and in 2005-06 we supported local organisations to fundraise through donating over \$12,000 of tickets to shows.

The 'not-for-profit' schools, clubs and community groups that were supported, included

- Noah's Ark
- Barwon Soccer club
- United Way
- Queenscliffe Kindergarten
- Belmont Rotary Club
- Ukrainian Community School

Kommerical a subsidiary of Karingal Inc. is a Geelong based agency that supports adults with disabilities, operates a number of work units such

as a mail house, mobile gardening services and packaging and assembly. GPAC continues to use the mail house unit for both external hirers and all its own direct mail marketing.

Engaging local performing arts

GPAC's support through reduced venue hire rates of up to 40% means that local producers and arts community groups can utilise GPAC's professional theatres and staff to produce their own shows. In 2005-06 these included:

Joseph and the Technicolour Dreamcoat
Les Miserables
Jesus Christ Superstar
Witches of Eastwick
Puss in Boots



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Goal 2

Expand our audiences and activities

In 2005-06 our annual attendances were 144,638, which was shy of our annual target and marginally less than recorded in the previous year. Whilst GPAC programs experienced an increase in attendances, there was a drop for our hirers. A factor in this result is the impact of the Commonwealth Games on audiences. Initiatives including splash!dance Festival, Circus Bites 2006 and Artis Gras were all very different art forms engaging new audiences and increasing access to our venues.

GPAC strives to engage as many in the region as possible by scheduling a broad range of programs to encourage and engage new producers to utilise the centre. Planning has commenced to partner with Gooligulch Productions for a new children's production to tour in 2007. This is a new and promising initiative for GPAC.

On Tour

For the second half of 2005, the Shell Theatre Season boasted such acclaimed works as Bell Shakespeare Company's *The Two Gentlemen Of Verona*, Oz Opera's *Carmen* as well as *Under Milk Wood*, starring Michael Craig.

The 2006 Alcoa Theatre Season was marketed with our 25th Anniversary theme 'Celebrate with us!' with great artists and productions such as *Circus Oz The Laughing at Gravity Tour*, the Melbourne Theatre Company's *Dumb Show*, David Page's extraordinary one man show, *Page 8*, and La Boite Theatre company's *Crèche and Burn*.

Dance

Splash!dance 05 was presented in partnership with the Geelong Dance Network. This was a diverse program of participatory workshops and the Foyer was packed for the opening Carnivale with hundreds of people joining in the challenge of the great dance-off countdown! The Studio Showcase was presented with over 200 of the local dance school students joining together to demonstrate the regions' talent in a combined Geelong concert.

Well Educated

The *Alcoa Education Program* had an outstanding year with not only the presentation of the popular *Puff the Magic Dragon* for the younger students but also *Two Gentlemen of Verona* from the Bell Shakespeare Company for the secondary age group. After many years of planning the date of the long running *Poppykettle Festival* was changed. The transition was undertaken with a mini festival presented in October 05 and a 25th Birthday celebration taking place in April 06. The theme was Circus and as a special birthday present 1600 students had the thrill of seeing *Circus Oz* perform live at the Festival. Other highlights of the program included the *Kudos Awards Night* where the brightest and best of performing arts in schools is celebrated and the 59th year of the *Geelong Schools Musical and Movement Festival*.

Teaming

For a second year GPAC teamed with the performing arts companies in the region and presented a day of networking, training and fun with *Arti Gras*. There were two innovations this year one being the development of *A Play in a Day* with



Melbourne Theatre Company Director Kate Cherry at the helm and the other an industry breakfast with Victorian College of the Arts lecturer, Babs McMillan as the inspiring guest speaker.

Circus

The second Circus Bites Festival brought circus performers into the streets of the City and featured a fabulous performance by Circus Oz.

Families

To support the artists in our community GPAC programmed two local shows into the Bendigo Bank Family Magic season; Tin Pan Alley from GSODA Juniors and Charlotte's Web produced by MusicBox Theatre.

Action

For the first time GPAC partnered with the City of Greater Geelong to support the Shootout Film Festival and hosted the opening event in the GPAC Foyer. Shootout has become an anticipated item

on the film industries and Geelong's calendar and GPAC was pleased to be offering support to this innovative event.

The Travelling Film Festival from the Melbourne International Film Festival was keenly supported by Geelong cinema lovers and delighted all with a truly international program.

Foyer

The Foyer entertainment programmed before each theatre season performance was an excellent opportunity for local musicians to showcase their skills to hundreds of arts patrons and this program lifted the profile of home grown performers.

Musical

This year has also realised a record number of subscribers to the Musical Mornings Program, continuing the initiative of two performances per production with the continued support of the Victorian Government's Seniors Card.



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Shows and events at GPAC

Comedy

Akmal Live
Scared Weird Little Guys
Umbilical Brothers The Rehearsal
The Goodies
Henry Rollins
Jimeoin Live

Concerts

A Gift - A Tribute To Melanie Jewson
Belmont High School Spring Concert
Bjorn Again
Charlie Landsborough
China National Orchestra
Christian College House Music Concert
Christian College Music Evening
Concert Of The Decade
Ernie & Denis Totally Live & Spontaneous
Foster & Allen
Friends Of Mozart
Gary Allan
Geelong College Foundation Concert
Geelong Community Orchestra
Geelong Folk Club
Geelong Grammar Carnival of Choirs
Geelong Concert Band Kaleidoscope
Johann Strauss Ensemble
Jazz Club
Melbourne Symphony Orchestra
Mister Whiskers
Pete Murray
Highton Rotary Star Search
Sons Of Korah
Tommy Emmanuel
Troy Cassar Daley & Sara Storer
You Can't Stop the Music

Dance

Anne Carrick An American Dream
Chaine School of Dance

DMC Danceworks
Geelong Ballet Centre
Hightone Dance Academy
Impetus Dance Concert Dance Off
KC Dance Company
Keryn Louise Dance Academy
Sandra Clack Ballet Variations
Splash Dance Festival
Tap High Dance Studio -Showcase 2005
The New Talent Group
Ultimate Dance A Tribute to Movies & Stage
Val Hannah School of Dance
Wish On A Star

Callisthenics

Bellarine Callisthenics
Eastside Callisthenics
Geelong Callisthenics
Ocean Grove Callisthenics
Regional Callisthenics Competitions
Westcoast Callisthenics
Wingrove Callisthenics

Film

Bethany Film Festival Since Otter Left
Bethany Film Festival Look Both Ways
Bethany Film Festival Murderball
Horizon House Three Dollars Film Night
Travelling Film Festival
Little Big Shots Festival
Shoot Out Festival

Awards / Graduations

Bellarine Secondary College Awards
Belmont High School Awards
Catholic Regional College Mosaic
Clonard College Celebration of Achievement
Geelong College Speech Day
Matthew Flinders Girls College Awards
Newcomb Secondary College Awards
Oberon High School Awards

Sacred Heart College Speech Night
St. Joseph's College Showcase 2005
Western Heights Secondary College Awards
Deakin Graduations
Gordon Graduations
Christian College Graduations
Corio Bay Secondary College Graduations
Newcomb Secondary College Graduations
Western Heights Secondary College Graduations
Aerospace Foundation of Australia Awards
Geelong Advertiser Music Scholarship
Guild Awards of Excellence
The Bollie Awards

Meetings, Seminars / Others

Accident Compensation Commission
Barwon Water Meeting
Bugsy Aftershow Function
Business Planning Session/Trust Meeting
Cuban Dance Academy - 11am-2pm
Dancing With The Stars
Department Of Human Services
Eastside Calisthenics
E-pulse Meeting
Fashion Parade GTEM
Gateway Review Panel
Geelong By The Bay Networking Function
Geelong College Meeting
Gordon Institute Of Tafe Meeting
Green Room Club
Kathryn Swain Wedding
P.B Financial Solutions
Police Association Public Meeting
Public Forum for the Aged
GPAC Annual Supporters Dinner

State Services Authority Meeting
Teachers Workshop - Theatre Improvisation
Tech Heads Workshop
Vic Health Meeting
World Wide Entertainment
Alcoa Christmas Party
Courthouse Rehearsals
Faggs Mitre 10 Xmas Party
Geelong Careers Expo Day
Geelong Library Mike Munroe
Gordon Tafe Christmas Lecture- Joygerms
Haystac Worksafe Seminar
Income Solutions Seminars

Musicals

Geelong College Secret Diary of Adrian Mole
GMCC Jesus Christ Superstar
GSODA Juniors Rock You
GSODA Juniors Tin Pan Ali
Lyric Theatre Les Miserables
Lyric Theatre Witches of Eastwick
Medimime Puss in Boots
Sacred Heart College A Midsummer Night's Musical

Opera

Melbourne Opera, Mozart's Don Giovanni

Classes

Anne Carrick
Break Dancing
Geelong Talent & Event Management
Impetus Dance
Infinite Dance
Joining the Chorus
Stepping Stones
Val Hannah School of Dance





Family Magic Season

Puff the Magic Dragon
Cosentino the Evolution
Charlotte's Web
Dag Dropsy's Magic Circus
The Magic Flute
Tin Pan Ali

Theatre

Arti Gras
MTC Macbeth
National Theatre Drama School The Superior
Residence
Oberon High School Skooliez
Victorian College of the Arts Superfreaks
Inside the Tardis (Dr Who)

GPAC Theatre Season

Theatre Season Launch 2005
Two Gentlemen of Verona
Zig Zag Street
Carmen
Under Milkwood
The Dumb Show
Page 8
Creche & Burn
Circus Oz 2006
Mr Bailey's Minder

Musical Mornings

Julie Anthony in Concert
South Pacific in Concert
The 3 Chinese Tenors
Songs from the Silver Screen
A Very Merry Gaslight Christmas
HMS Pinafore
Debra Byrne
David Hobson
Frankie J Holden & Michelle Pettigrove How Sweet
it is
The Magical Music Hall

Education Performances

Education Launch
Geelong Schools Music & Movement Festival
Kudos Awards
Poppykettle Festival
Takeover
Wise Up



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Our Box Office at your service

GPAC Box Office delivers a consistently high level of service for a range of events and venues other than those at GPAC. In 2005-06 GPAC provided ticketing services for the following shows and events.

Show

Jack & the Beanstalk
Hamlet
Daryl Braithwaite
Festival of Voices
Wendy Matthews
Billy Thorpe
Blind Mice: 3 Short Tails
Bay City Strings
Charlottes Web
The Write Stuff
Gangsters of Langston
Brian Cadd & Russell Morris
Toast to the Coast
Renee Geyer
Babba
Dressage & Jumping with the Stars
Bedroom Farce
Much Ado about Nothing
Louisiana Shakers
Vanessa West
Max Merritt and the Meteors
Bruce Mathiske
Emma Celebrazione!
Music in the Gardens
The Ugly Uncles
Brian Fraser Trio
Much Ado about Nothing
Waillin' Jennys
Mental As Anything
Jon English
Russell Morris
The Laramie Project
Melbourne International 3 Day Event
Groove for reconciliation
Celtic Festival
An afternoon with Cotton, Keays
and Morris
Melbourne International 3 Day Event
Celtic Festival
Normie Rowe
Little Shop of Horrors

Presenter

Musicbox Theatre Company
Geelong Repertory Company
Acorn Productions
Marie Goldsworthy
Acorn Productions
Acorn Productions
Geelong Repertory Company
Geelong Philharmonic Orch.
Musicbox Theatre Company
Geelong Repertory Company
Courthouse Youth Arts Centre
Acorn Productions
City of Greater Geelong
Acorn Productions
Acorn Productions
Equestrian Foundation Aust.
Geelong Repertory Company
Scotchman's Hill Winery
Minya Winery
Minya Winery
Acorn Productions
Minya Winery
Geelong Repertory Company
Friends – Botanic Gardens
Minya Winery
Minya Winery
Geelong Botanic Gardens
Minya Winery
Acorn Productions
Acorn Productions
Acorn Productions
Geelong Repertory Company
Waterfront Café
Waterfront Café
Celtic Festival

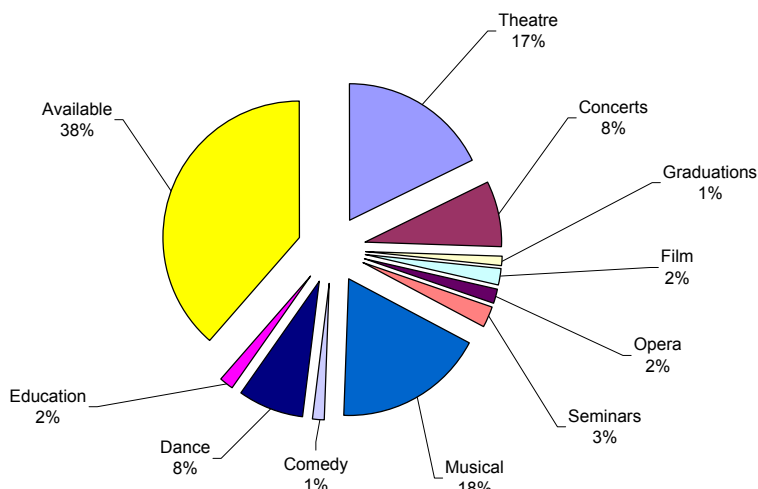
Acorn Productions
Equestrian Foundation Aust.
Portarlington
Acorn Productions
Geelong Repertory Company

How our venues are used

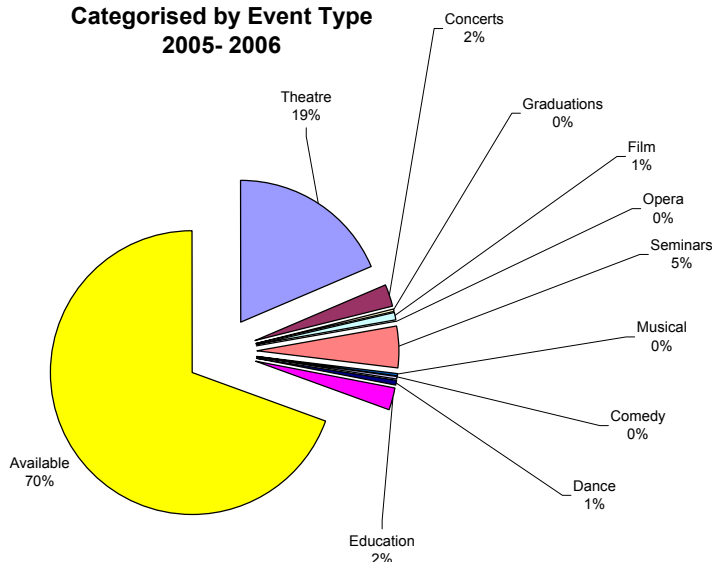
All our theatres continue to be well used in 2005-06. The majority of the 'available days' as noted on the pie charts below are low attractive days such as public holidays, Sundays and early week days.

Theatre usage by Events

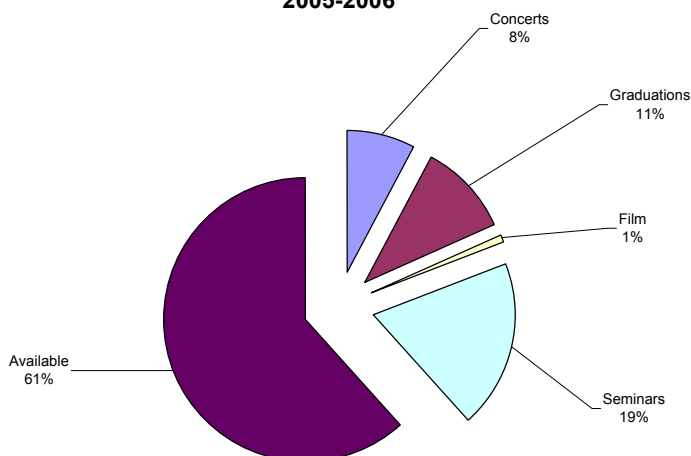
**Ford Theatre
Categorised by Event Type
2005-2006**



**Blakiston Theatre
Categorised by Event Type
2005- 2006**



**Costa Hall
Categorised by Event Type
2005-2006**

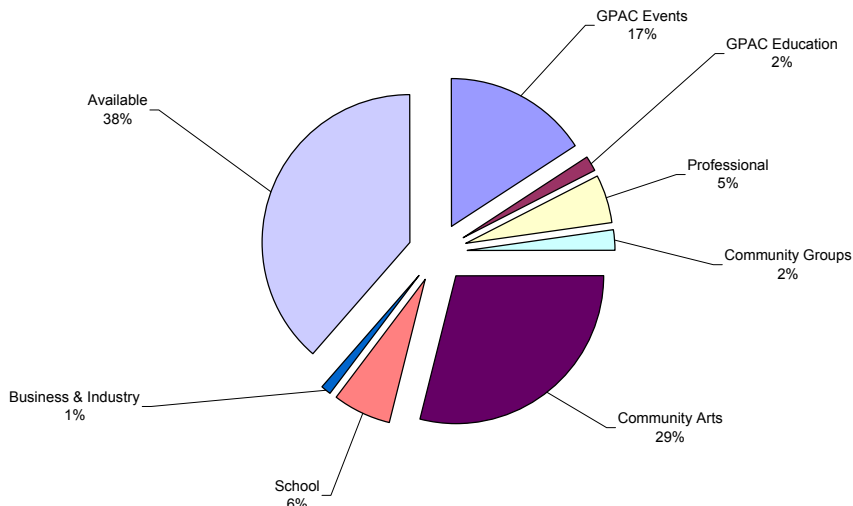


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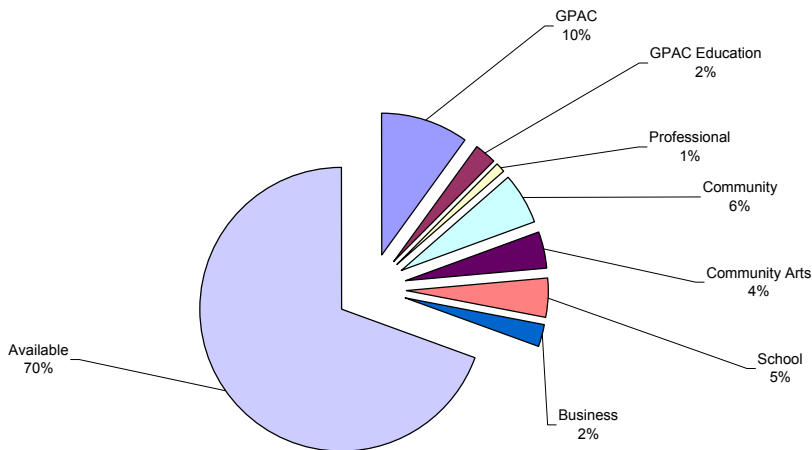


Venue usage by Hirers

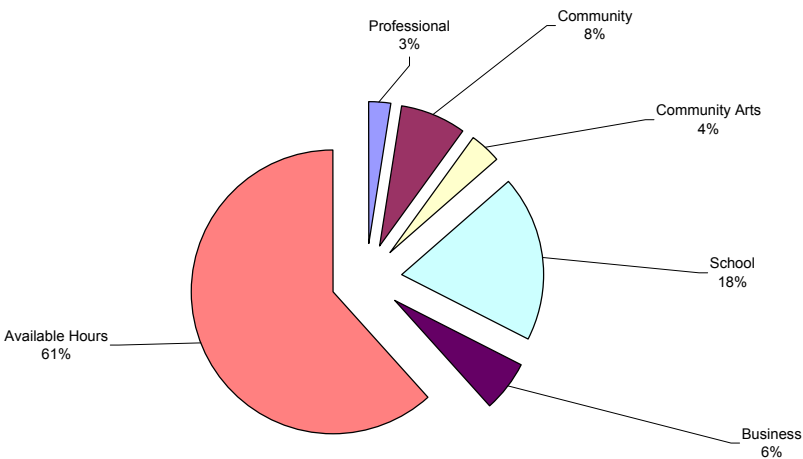
**Ford Theatre
Categorised by Hirer Type
2005 -2006**



**Blakiston Theatre
Categorised by Hirer Type
2005-2006**



**Costa Hall
Categorised by Hirer Type
2005-2006**



Goal 3

Contribute to our regions innovation

Geelong Cultural Precinct Feasibility Study

With our membership of the Arts, Culture and Heritage Pillar of G21, GPAC is a leading advocate for the development of the Cultural Precinct in Geelong. GPAC chairs a sub-committee for the Arts Culture and Heritage Pillar's Lighthouse Project to coordinate planning of and to strengthen the Cultural Precinct.

GPAC is working to integrate its redevelopment with the City of Greater Geelong's strategic urban planning process and other cultural precinct tenants through the Cultural Precinct Feasibility Study.

In November 2005, the Victorian State Government announced a commitment to a scoping (feasibility) study of the Geelong Cultural Precinct and to explore the future expansion of GPAC

The Steering Committee appointed Sinclair Knight Merz after a select tender process to deliver this feasibility report. The committee was made up of representatives from Arts Victoria, the City of Greater Geelong, Geelong Gallery, GPAC and other State Government departments. SKM has prepared a Feasibility report for Arts Victoria and for the State Government to consider.

GPAC Redevelopment Plans

GPAC commenced the State Government's Gateway Review process for its redevelopment. This rigorous and independent process has six key decision points in the project lifecycle to assure successful delivery.



Goal 4

Ensure outstanding places and spaces

Renowned for their dedication and service standards, our staff continued to excel in 2005-06. A comprehensive whole-of-staff survey was conducted in April 2006 to determine, as an employer, how GPAC is supporting, communicating with and nurturing its staff and being receptive for staff views on improving their work environment and processes.

A special staff seminar is planned for July 2006 to discuss the results with all staff and move forward with recommendations.

This year has also seen the introduction of the staff Intranet which provides a central resource of information for the organisation.

Place and Space

25 years on, GPAC's challenge is to maintain well used facilities and to meet the expectations of our public and producers. A Creating Place & Space/ DDA project was completed, which has seen improved accessibility, security and building facilities as well as necessary GPAC equipment upgrades.

A new electronic maintenance reporting system was designed and implemented during the year ensuring efficient and effective action of all tasks. As part of a funded Arts Victoria, Arts & Cultural Facilities Maintenance Grant, GPAC installed a new asset management system, financial risk management system, air conditioning and electrical upgrades.

Learning to fly

GPAC continues to support school leavers, partnering with G-Force to engage work experience students and to contract an Administration and Marketing Trainee annually.

Occupational health and safety (OH&S)

GPAC has implemented an OH&S framework that ensures the safety of every employee. Our OH&S committee actively promotes workplace safety themes and has implemented new initiatives including OH&S awareness breakfasts and a reward system for employees who exceed expectations in workplace safety. An organisation-wide risk register was implemented in 2002 and continues to act as the conduit to identify, archive, manage and/or eliminate workplace risks. GPAC will continue to ensure that the workplace and employees operate within the OH&S framework.

| Performance Indicator | Target 2005-06 | Actual 2005-06 |
|---|----------------|----------------|
| Number of workplace injuries | 0 | 1 |
| Number of risks eliminated from the risk register | | 8 |
| Number of OH&S committee meetings held | | 3 |



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GPAC Trust

| | |
|------------------------|--|
| Tim Orton | Chair - GPAC Trust, Finance Subcommittee, Community Relations and Marketing Subcommittee |
| Janet Bond | Community Relations and Marketing Subcommittee (Chair) |
| John Bugg | Project Control Group (Chair) |
| Lynden Costin | Programming Subcommittee |
| Andrew Dunbabin | Finance Subcommittee (Chair), Audit Subcommittee |
| Julie Dyer | Deputy Chair, Programming Subcommittee (Chair) |
| Richard East | Programming Subcommittee |
| Simon Guthrie | Audit Subcommittee (Chair), Finance Subcommittee |
| Sue Lansdell | Community Relations and Marketing Subcommittee |
| Peter McMullin | Community Relations and Marketing Subcommittee |
| Kate Torpey | Audit Subcommittee |

Staff data

| | 2005-06 | | | | 2004-05 | | | |
|-----------------|---------|--------|-------|-----|---------|--------|-------|-----|
| Employment type | Male | Female | Total | EFT | Male | Female | Total | EFT |
| Ongoing | 10 | 15 | 25 | 15 | 9 | 17 | 26 | 16 |
| Casual | 22 | 35 | 57 | 16 | 19 | 34 | 53 | 13 |
| Total | 32 | 50 | 82 | 31 | 28 | 51 | 79 | 29 |

Anniversaries

During 2005-06 the following employees joined the group of people who have been employed at GPAC for ten years or more.

| | | |
|-------------------|----------------|-------------|
| Sally Beck | Julie Brylow | Lex DeVries |
| Catherine Johnson | Gerry Morrison | Jamie Stahl |

Staff employed during 2005-06

Management

General Manager
Administration Manager
Community Relations & Marketing Manager
Customer Services Manager
Programming Manager
Venue Operations Manager

Sally Beck
Tineke Barry
Jon Mamonski
Tina Rettke
Robyn Birrell
Jamie Stahl

() denotes previous incumbent
(Geoff Street)

(Julie Stefanoff)

Administration

Accountant
Administration and Marketing Trainee
Assistant Accountant
Education Coordinator
Marketing & Publicity
Personal Assistant to the General Manager
Project Co-ordinators

Angela Yao
Shanti Fagan
Wendy Jones
Una McAlinden
MooMedia Australia
Sarah Heywood
Terry Jaensch
Tobie Newman
Angela Blackney
Angelique Woodyard

(Corinne Marriner)

Kathy Simson
Amanda LaBonte

(Kelly Somes)

Venue Operations Coordinator
Venue Operations Assistant

Box Office

Assistant to Customer Services Manager
Box Office Staff

Kim Hodgkinson
Linda Allen
Kimberlee Bone
Hayley Duffield
Karen Garratt
Mark McCabe
Jenny Waugh

Stacey Baldwin
Julie Brylow
Jessica Fraser
Ratidzo Mambo
Ruth Sutherland

Cleaning

Head Cleaner
Cleaning Staff

Gordon Hutchinson
Debra Jones
Suzana Saplamaeva

Kevin Pope
Anne Maree Villanti

Front of House

Front of House Supervisor
Front of House Staff

Allanah Clifford
Mykel Brown
Betty Clarke
Jonathan Dredge
Maree Ford
Ineke Geue
Lachlan Joyce
Sandra Lovell
Carolyn O'Neill
Vicki Rigby
Peter Treloar
Nola Wright

Brian Brylow
Lynda Clifford
Gillian Fillman
Val Foster
Catherine Johnson
Dianne Kibbis
Tobie Newman
Paula Potter
Eril Rankin-Stubbings
Jazmin Tweeddale
Peter Wills

Stage Door

Stage Door Staff

Sean Gearon
Marie Hutchinson
Sarah McPherson

Keith Halfpenny
Gill Morrison
Gerry Morrison

Technical

Head Technicians
Supervising Technicians

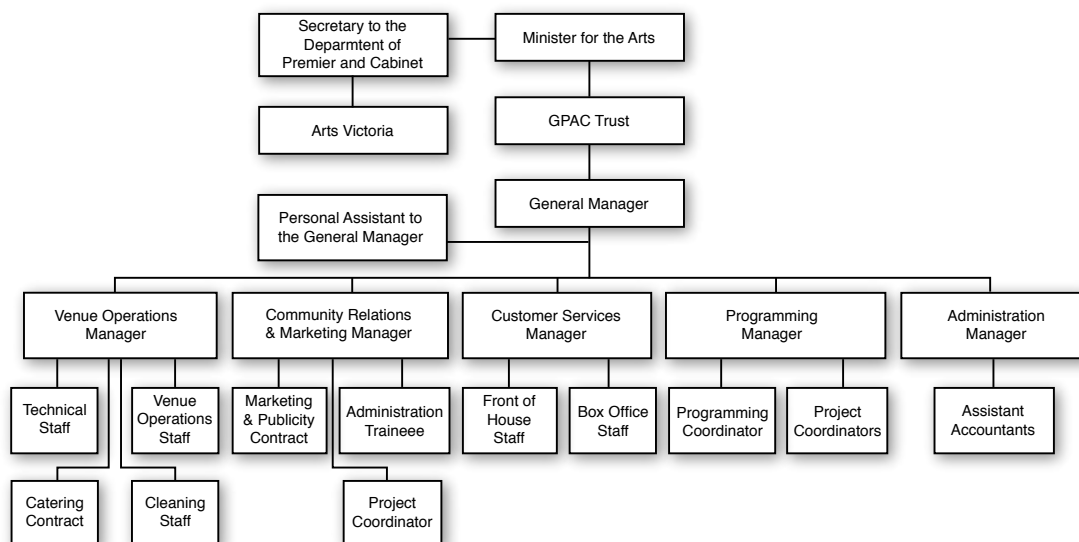
Martin Schmidt
Laszlo Domonkos
Shane Haugh
Chris Andrews
Alison Bartlett
Merryn Butterfield
Daniel East
Glen Hirst
Robert Madden
Dino Rotis
Peter Treloar
Nola Wright

Donald Shaw
Nathan Gili

Peter Balfour
Simon Bray
Lex DeVries
Marilyn King
Rohan King
Vanessa Manteit
Nick Russell
Jazmin Tweeddale
Peter Wills

Technical Staff

Organisational chart



Networks and memberships

GPAC staff are actively involved in several key national boards and committees, and staff members offer their skills and knowledge in Geelong and the region whenever possible.

National

- Australia Council Theatre Board
- Australian Performing Arts Centres Association (APACA) – Executive Member
- Australian Presenters Group (APG)

State

- Arts Industry Council
- Arts Victoria Arts Portfolio CEO's Forum
- Arts Victoria Communications Managers Network
- Arts Victoria Risk Management Coordination Committee
- Box Office Managers Network
- Technical Managers Network
- Victorian Association Performing Arts Centres
- Victorian Council for the Arts

Local

- Bethany Board of Management
- Committee for Geelong
- Geelong by The Bay Tourism
- Geelong Chamber of Commerce
- Geelong Major Events Committee
- Geelong Regional Alliance (G21)



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Output Statements 2005-06

| Performance Indicator | Target 2005-06 | Actual 2005-06 | % of target achieved 2005-06 | Actuals 2004-05 |
|---|-------------------|-------------------|------------------------------------|--------------------|
| Goal 1 | | | | |
| To develop arts and community | | | | |
| Community arts buzz | | | | |
| Number of partnership projects | 5 | 9 | 180% | 8 |
| New programs | 2 | 2 | 100% | 3 |
| Number of members, friends and volunteers | 100 | 145 | 135% | 124 |
| Arts programs - the capital city experience | | | | |
| GPAC theatre programs attendances | 38,850 | 44,459 | 114% | 38,803 |
| GPAC education programs attendances | 13,000 | 12,950 | 99.6% | 12,348 |
| Number of public programs | 13 | 14 | 108% | 15 |
| Community access | | | | |
| Value of sponsored venue rental & expenses | \$40,000 | \$33,481 | 84% | \$ 39,225 |
| Value of ticket give-aways | \$12,000 | \$12,067 | 101% | \$ 11,225 |
| Goal 2 | | | | |
| To expand audiences and activities | | | | |
| Maximum audience attendance | | | | |
| Total attendance at GPAC | 160,000 | 144,638 | 88% | 152,428 |
| comprising - | | | | |
| GPAC theatre programs | 38,850 | 44,459 | 114% | 38,803 |
| GPAC education programs | 13,000 | 12,950 | 99.6% | 12,348 |
| Venue hire shows and events | 113,150 | 87,229 | 77% | 101,277 |
| Maximum audience attendance by art form / event type | | | | |
| Total attendances at GPAC comprising | 165,000 | 144,638 | 88% | 152,428 |
| - Theatre | | 37,713 | | 43,558 |
| - Comedy | | 3,164 | | 4,913 |
| - Classes | | 22,545 | | 21,577 |
| - Dance | | 12,922 | | 14,427 |
| - Opera | | 2,985 | | - |
| - Musical | | 19,318 | | 16,572 |
| - Film | | 2,880 | | 3,197 |
| - Concerts | | 20,360 | | 24,149 |
| - Seminars & Conferences | | 7,151 | | 6,535 |
| - Graduations & Awards | | 2,650 | | 5,152 |
| - Education | | 12,950 | | 12,348 |
| GPAC subscribers | | | | |
| - Theatre Season subscribers | 1,800 | 1,553 | 86% | 1,791 |
| - Family Magic subscribers | 515 | 339 | 66% | 513 |
| - Musical Mornings Season 2 subscribers | 780 | 886 | 114% | 704 |
| - Musical Mornings Season 1 subscribers | 780 | 951 | 122% | 776 |

GPAC education outreach program

| | | | | |
|--|-----------|-----------|-------|------------|
| - Off-site attendances | 1,500 | 1,250 | 83% | 1,300 |
| Maximum bright nights | | | | |
| Venue hire income | \$290,000 | \$289,196 | 99.7% | \$ 271,705 |
| comprising - | | | | |
| - GPAC programs | \$80,000 | \$79,767 | 99.7% | \$ 70,980 |
| - Hirers | \$210,000 | \$209,429 | 99.7% | \$ 200,725 |
| Number of performances | 280 | 260 | 93% | 309 |
| Occupancy | | | | |
| - Ford Theatre | 68% | 61% | 90% | 64% |
| - Blakiston Theatre | 60% | 30% | 50% | 46% |
| - Costa Hall | 50% | 38% | 74% | 26% |
| Happy customers and satisfied producers | | | | |
| Customer satisfaction | 95% | 99.3% | 105% | 99% |
| Expanding our marketing reach | | | | |
| Number of new names on database | 6,000 | 5,227 | 87% | 4,793 |
| On-line access | 65,000 | 80,062 | 123% | 65,697 |

Goal 3

To contribute to our region's innovation

Supporting innovative engagement in the arts

| | | | | |
|-------------------------|---|---|----|---|
| New innovation programs | 1 | - | 0% | 3 |
|-------------------------|---|---|----|---|

Goal 4

To ensure outstanding people and spaces

Ensuring economic sustainability

| | | | | |
|------------------------------|-----------------------------|-------------------------|----------|-----------------------------|
| Total sponsorship income | \$300,000 | \$320,268 | 107% | \$ 287,561 |
| comprising | | | | |
| - Cash | \$228,432 | \$192,268 | 84% | \$ 185,561 |
| - In-kind | \$71,568 | \$128,000 | 179% | \$ 102,000 |
| Progress of master plan | Submission of business case | Scoping study completed | - | Business case 90% completed |
| End of year financial result | \$40,628 | \$52,257 | Achieved | \$35,616 |

Ensuring outstanding people

| | | | | |
|---------------------------------------|-----|-----|------|-----|
| Number of training sessions delivered | 240 | 250 | 104% | 235 |
|---------------------------------------|-----|-----|------|-----|



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Compliance data

Summary of financial results with previous four year comparisons

| | 2006 \$'000 | 2005 \$'000 | 2004 \$'000 | 2003 \$'000 | 2002 \$'000 |
|---|----------------|----------------|----------------|----------------|----------------|
| Revenue from Government | 862 | 763 | 1,143 | 729 | 1,907 |
| Other revenue | 2,174 | 2,049 | 1,677 | 1,918 | 1,654 |
| Total revenue | 3,036 | 2,812 | 2,820 | 2,647 | 3,561 |
| Results from operating activities | (199) | (265) | (5) | (285) | 889 |
| Net cash flow from operating activities | 54 | 119 | 285 | 103 | 1,481 |
| total assets | 18,249 | 18,444 | 18,620 | 15,486 | 15,748 |
| Total liabilities | 784 | 781 | 691 | 754 | 732 |

Employment and Conduct Principles

Geelong Performing Arts Centre complies with the *Public Administration Act 2004(PAA)* and the public sector employment principals and public sector vales that state:

- employment decisions are based on merit
- employees are treated fairly and reasonably
- equal employment opportunity is provided
- employees have reasonable avenues of redress against unfair or unreasonable treatment

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

Industrial Relations

No days were lost through industrial disputation.

Enterprise Partnership Agreement

Staff are employed under the Geelong Performing Arts Centre Enterprise Partnership Agreement, which incorporates the Performing Arts Centres Award 2001 and the Arts and Entertainment Administration Award 2001.

The third generation Geelong Performing Arts Centre Enterprise Agreement was certified in the Australian Industrial Relations Commission and came into force on 30 March 2005 for a two year period. The agreement delivered an annual 3% wage increase, improved terms and conditions of employment and secured commitment to strategies which will deliver GPAC's vision and objectives.



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Corporate Governance

The Trust was established by the *Geelong Performing Arts Centre Trust Act 1980 No. 9406*. The Minister responsible is *Mary Delahunty MP Minister for the Arts*.

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 subcommittees and terms of reference

Community Relations and Marketing Sub-Committee

Janet Bond (Chair), Tim Orton, Sue Lansdell, Peter McMullin

The role of the committee is as follows:

1. to provide advice and guidance on fundraising and sponsorship strategy
2. to provide advice and guidance on public relations strategy
3. to provide advice and guidance on marketing and publicity strategy
4. to provide advice and guidance on the development of fundraising and public events
5. to review and monitor performance against annual fundraising and sponsorship targets
6. to advocate and promote GPAC in relevant business, government and community networks, represent GPAC at key functions and meetings and act as hosts at GPAC events and functions

Programming Sub-Committee

Julie Dyer (Chair), Richard East, Lynden Costin

The role of the committee is as follows:

1. the Committee should meet at key times throughout the year as required by the GPAC Trust and report back to the Trust at regular meetings.
2. the Committee will work in alignment with the Finance Committee and financial procedures to support the entrepreneurial programming of GPAC.
3. the Committee members will actively contribute to the priorities and direction of the Strategic Plan in the strategic areas of programming and audience development
4. the Committee members should help implement and deliver the Strategic Plan by advocacy, active participation, and reporting on community perceptions.



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Audit and Risk Sub-Committee

Simon Guthrie (Chair), Andrew Dunbabin, Kate Torpey

The audit sub-committee advises the Trust on issues relating to management of risk, transactions with external parties and financial reporting obligations.

The subcommittee's objectives include:

Internal Audit

- appoint and dismiss internal auditors
- approve internal audit charter and annual internal audit plan
- review performance of internal audit annually
- to consider matters arising from the internal audit projects
- meet privately with the internal auditors, at least annually

External Audit

- review the external audit management letter and approve/monitor management action where appropriate
- meet privately with the internal auditors, at least annually

Financial Reporting

- to review the annual financial statements jointly with the Finance subcommittee and recommend approval by the Trust and signing by the Chair of the Trust.

Risk Management

- monitor the implementation of an organisation wide risk management framework
- undertake formal risk management reviews including an assessment of mitigating controls and residual risks.

Compliance

- review and approve policies and procedures relating to accounting, governance, compliance and ethical matters

Finance Sub-Committee

Andrew Dunbabin (Chair), Tim Orton, Simon Guthrie

The Finance Sub-Committee advises the Trust on the most appropriate way to fulfil its responsibilities with regard to financial management, accounting and reporting practices as prescribed by the Geelong Performing Arts Centre Trust Act 1980 and the Financial Management Act 1994.

It meets on a monthly basis and makes recommendations to the Trust for approval regarding:

- Annual operating budget
- Programming budgets
- Capital expenditure priorities
- Monitoring of monthly financial result against budget
- Internal control relating to the finance system
- Pricing of services
- Cost effectiveness



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Other information

Compliance with Building Act 1993

All building works undertaken by GPAC comply with current building regulations.

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 (VIPP)

GPAC has not commenced or completed contracts to which the VIPP applied.

Consultancies

During the year ended 30 June 2006 GPACT engaged five consultants at a total value of \$98,237.

Correction of personal information

GPAC strives to keep all recorded personal information accurate. Under the Privacy Act, 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)

Cultural Diversity

As part of our commitment to cultural diversity GPAC has forged a partnership with Diversitat (formerly Geelong Ethnic Communities Council), which has seen a community liaison officer, Kathy Simson who is working on projects aimed to develop increased awareness and engagement with local, culturally and linguistically, diverse communities in the Barwon Region.

Environmental

Geelong Performing Arts Centre is aware of the governments 15% energy reduction target and the purchase of 5% Green Power for all Statutory Authorities. Energy reduction has been identified as an important aspect of redevelopment plans which are currently being examined by Government.

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.

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. For the year ended 30 June 2006 no applications were received.



The Trust produces the following regular publications:

- Annual Report
- Fortnightly *What's On* e-mail bulletins
- Monthly *Stanza* newsletter

FOI requests should be directed to the General Manager, 50 Little Malop Street Geelong VIC 3220. In accordance with the *Freedom of Information Act 1982*, a \$21.50 application fee must accompany all requests.

The subject and the date range of the information sought should be indicated as precisely as possible. Where a request does not identify the document(s) requested, the applicant will be advised and given an opportunity to consult with officers in order to reformulate the request.

The types of documents that are not accessible under FOI are detailed in Part IV of the *Freedom of Information Act 1982*. Such documents will be identified in GPAC's response to a request and reasons for the exempt status will be given. Under the Act an applicant can appeal a decision to Internal Review, which will be conducted by the Principal Officer. Further appeals to the Ombudsman or the Administrative Appeal Tribunal can be made under Part VI of the Act.

Other publications produced by the Trust are marketing materials for the Trust's annual entrepreneurial ventures, which are obtained from box office.

Charges for access to documents will be in accordance with the *Freedom of Information Act 1982*. The Act specifies that access to information be provided at the lowest reasonable cost.

Under the *Freedom of Information (Access Charges) Regulations 2004* the following charges will apply:

- application Fee: \$21.50 per application
- photocopy Fee: \$0.20 per A4 page
- search Fees (identification and location of documents): \$20.00 per hour or part of an hour
- supervision Fees (where a document is inspected at GPAC): \$5.00 per quarter hour or part quarter hour
- deposits (in cases where charges will be substantial): \$25.00 or 50% of the calculated charge, whichever is the lesser amount

Charges other than the application fee may be waived if the request is a routine request or if the request is for access to a document relating to the personal affairs of the applicant. The application fee may be waived or reduced if payment of the fee would cause hardship for the applicant.

It is the aim of the FOI to make the maximum amount of information available promptly and inexpensively. FOI requests should be as specific as possible so that the request can be processed efficiently.



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Relevant information

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

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 50 –56 of this Annual Report

For the year 2005-06:

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

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 (PDO) is **Simon Guthrie** who can be contacted on 0418 583 581 or after hours on 03 52 226 552

Financial statements

Geelong Performing Arts Centre Trust
Operating Statement
For the financial year ended 30 June 2006

| | Notes | 2006 | | | 2005 | | |
|---------------------------------------|-------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| | | Operations | Infrastructure | Total | Operations | Infrastructure | Total |
| Income | | | | | | | |
| Government grants | | | | | | | |
| Department of Premier and Cabinet | 2 | 748,175 | 82,438 | 830,613 | 731,559 | | 731,559 |
| Department of Education | | 31,160 | | 31,160 | 31,322 | | 31,322 |
| Trading income | | | | | | | |
| Box office | 3 | 688,653 | | 688,653 | 656,062 | | 656,062 |
| Booking fees | | 307,338 | | 307,338 | 284,518 | | 284,518 |
| Venue hire | 4 | 750,499 | | 750,499 | 677,457 | | 677,457 |
| Sponsorship and fundraising | | 192,268 | | 192,268 | 175,560 | | 175,560 |
| VicHealth | | 49,983 | | 49,983 | 10,000 | | 10,000 |
| Catering commission | | 43,165 | | 43,165 | 39,656 | | 39,656 |
| Management fees | | 54,500 | | 54,500 | 50,140 | | 50,140 |
| Other income | | | | | | | |
| Interest | | 63,697 | | 63,697 | 68,913 | | 68,913 |
| Proceeds on disposal of assets | 5 | | | - | | 37,455 | 37,455 |
| Other | | 23,744 | | 23,744 | 49,492 | | 49,492 |
| Total income | | 2,953,182 | 82,438 | 3,035,620 | 2,774,679 | 37,455 | 2,812,134 |
| Expenses | | | | | | | |
| Human resources | | | | | | | |
| Salaries and related expenses | | 1,553,910 | | 1,553,910 | 1,407,976 | | 1,407,976 |
| Consultants | | 98,237 | | 98,237 | 120,491 | | 120,491 |
| Staff development | | 14,486 | | 14,486 | 33,027 | | 33,027 |
| Trading | | | | | | | |
| GPAC programs | 6 | 564,946 | | 564,946 | 486,218 | | 486,218 |
| Education programs | 6 | 29,648 | | 29,648 | 35,806 | | 35,806 |
| Marketing | | 29,382 | | 29,382 | 25,633 | | 25,633 |
| Operating | | 152,381 | | 152,381 | 121,801 | | 121,801 |
| Buildings and facilities | | | | | | | |
| Repairs and maintenance | | 153,373 | | 153,373 | 172,466 | | 172,466 |
| Utilities | | 103,840 | | 103,840 | 120,125 | | 120,125 |
| Depreciation | | | 325,035 | 325,035 | | 317,829 | 317,829 |
| Written down value of asset disposals | 5 | | 8,606 | 8,606 | | 20,109 | 20,109 |
| Administration and finance | | | | | | | |
| Administration | | 96,277 | | 96,277 | 108,830 | | 108,830 |
| Information technology | | 20,330 | | 20,330 | 19,051 | | 19,051 |
| Audit | | 13,300 | | 13,300 | 13,000 | | 13,000 |
| Bad and doubtful debts | | 1,510 | | 1,510 | - | | - |
| Insurance | | 64,577 | | 64,577 | 69,911 | | 69,911 |
| Lease expenses | | 4,728 | | 4,728 | 4,728 | | 4,728 |
| Total expenses | | 2,900,925 | 333,641 | 3,234,566 | 2,739,063 | 337,938 | 3,077,001 |
| Net result for the period | | 52,257 | (251,203) | (198,946) | 35,616 | (300,483) | (264,867) |

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

Geelong Performing Arts Centre Trust
Balance Sheet
As at 30 June 2006

| | Note | 2006 \$ | 2005 \$ |
|--------------------------------|------|-------------------|-------------------|
| Current assets | | | |
| Cash and cash equivalents | 13a) | 824,930 | 1,174,141 |
| Receivables | 8 | 247,004 | 150,821 |
| Inventories | | 2,000 | 2,000 |
| Other | 9 | 76,670 | 88,857 |
| Total current assets | | 1,150,604 | 1,415,819 |
| Non-current assets | | | |
| Property plant and equipment | 10 | 17,097,933 | 17,028,545 |
| Total non-current assets | | 17,097,933 | 17,028,545 |
| Total assets | | 18,248,537 | 18,444,364 |
| Current liabilities | | | |
| Payables | 11 | 556,623 | 565,321 |
| Provisions | 12 | 201,073 | 171,152 |
| Total current liabilities | | 757,696 | 736,473 |
| Non-current liabilities | | | |
| Provisions | 12 | 26,088 | 44,192 |
| Total non-current liabilities | | 26,088 | 44,192 |
| Total liabilities | | 783,784 | 780,665 |
| Net assets | | 17,464,753 | 17,663,699 |
| Equity | | | |
| Contributed capital | 7a) | 6,749,905 | 6,749,905 |
| Reserves | 7b) | 10,580,231 | 10,580,231 |
| Accumulated surplus | 7c) | 134,617 | 333,563 |
| Total equity | 7d) | 17,464,753 | 17,663,699 |
| Contingent liabilities | 15 | | |
| Commitments for expenditure | 14 | | |

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

Geelong Performing Arts Centre Trust
Statement of recognised income and expense
For the financial year ended 30 June 2006

| | Note | 2006 | 2005 \$ |
|---|------|------------------|------------------|
| Net result for the period | | (198,946) | (264,867) |
| Total recognised income and expense for the period | | (198,946) | (264,867) |
| Effects of changes in accounting policy | | - | - |
| Effects of correction of errors | | - | - |

The above statement of recognised income and expense should be read in conjunction with the accompanying notes



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Geelong Performing Arts Centre Trust
Cash flow statement
For the financial year ended 30 June 2006

| | Notes | 2006 \$ | 2005 \$ |
|---|-------|-----------------------|-------------------------|
| Cash flows from operating activities | | | |
| Receipts from government | | 861,773 | 762,881 |
| Receipts from other entities | | 2,013,967 | 1,924,210 |
| Payments to suppliers and employees | | (2,829,938) | (2,610,671) |
| Goods and services tax recovered from the ATO | | 170,301 | 166,843 |
| Goods and services tax paid to the ATO | | (225,982) | (193,208) |
| Interest received | | 63,697 | 68,913 |
| Net cash provided by operating activities | 13b) | <u>53,818</u> | <u>118,968</u> |
| Cash flows from investing activities | | | |
| Payments for property plant and equipment | | (403,029) | (223,286) |
| Proceeds from sale of property plant and equipment | | - | 37,455 |
| Net cash used in investing activities | | <u>(403,029)</u> | <u>(185,831)</u> |
| Net decrease in cash held | | (349,211) | (66,863) |
| Cash and cash equivalents at the beginning of the financial year | | 1,174,141 | 1,241,004 |
| Cash and cash equivalents at the end of the financial year | 13a) | <u>824,930</u> | <u>1,174,141</u> |

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

Notes

Geelong Performing Arts Centre Trust
Notes to the Financial Report
For the year ended 30 June 2006

1 Summary of accounting policies

Statement of compliance

The financial report is a general purpose financial report which has been prepared on an accrual basis in accordance with the Financial Management Act 1994, Australian Accounting Standards and Urgent Issues Group Interpretations. Accounting Standards include Australian equivalents to International Financial Reporting Standards (A-IFRS).

The financial statements were authorised for issue by T Barry (Chief Finance and Accounting Officer – Geelong Performing Arts Centre Trust (GPACT)) on 25 September 2006.

Basis of preparation

The financial report has been prepared on the basis of historical cost, except for the revaluation of certain non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

In the application of A-IFRS management is required to make judgments, 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 recognized 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.

Judgments made by management in the application of A-IFRS that have significant effects on the financial statements and estimates with a significant risk of material adjustments in the next year are disclosed throughout the notes in the financial statements.

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.

GPACT changed its accounting policies on 1 July 2005 to comply with A-IFRS. The transition to A-IFRS is accounted for in accordance with Accounting Standard AASB 1 'First-time Adoption of Australian Equivalents to International Financial Reporting Standards', with 1 July 2004 as the date of transition. The transition from superceded policies to A-IFRS has not had a material effect on GPACT's financial position, financial performance or cash flows.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2006, the comparative information presented in these financial statements for the year ended 30 June 2005, and in the preparation of the A-IFRS balance sheet at 1 July 2004, GPACT's date of transition.

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(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.

(b) Objectives and funding


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

1. develop art and community
2. expand audiences and activities
3. contribute to the region's innovation
4. ensure outstanding services and spaces



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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, its is recognized 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 recognized 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.

(e) Depreciation

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land. Depreciation is calculated on a straight-line basis so as to write off the net cost or other revalued amount of each asset over its expected useful life to its estimated residual value. The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period.

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

| | |
|---------------------|--------------|
| Historic buildings | 66 years |
| Other buildings | 76 years |
| Plant and equipment | 3 – 20 years |

(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 recognized 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.

(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) Inventories

Stocks of lighting consumables are valued at the lower of cost and net realisable value.

(j) Non-current physical assets

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

(k) Payables

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

(l) 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:

Output revenue

Revenue from outputs GPACT provides to Government is recognised when those outputs have been delivered and the Minister for the Arts has certified delivery of those outputs in accordance with specified performance criteria.

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.

Booking fees revenue

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

Interest revenue

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

(m) 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 three years.

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 recognize 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.

(n) Rounding of amounts

Amounts in the financial report have been rounded to the nearest dollar.

(o) Accounting standards issued but not yet effective

GPACT has applied all new accounting standards that apply to the entity in 2005-2006. GPACT has reviewed all accounting standards that apply after 30 June 2006 and has determined that these standards are not expected to have a material impact on the financial position and results of GPACT in the period of initial adoption.



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| | 2006 \$ | 2005 \$ |
|--|----------------|----------------|
| 2 Department of Premier and Cabinet | | |
| Current | | |
| Operations | 743,000 | 720,000 |
| Arts and Cultural Maintenance Fund | 82,438 | |
| Other | | |
| Guarantee Against Loss | 5,175 | 11,559 |
| | 830,613 | 731,559 |

3 Box office

| | | |
|------------|----------------|----------------|
| Box office | 688,653 | 656,062 |
|------------|----------------|----------------|

GPACT presented 42 productions and projects (2005 – 42) during the period covered by these accounts covering both GPAC and education programs.

4 Venue Hire

| | | |
|---|----------------|----------------|
| Venue rental | | |
| Ford theatre | 109,561 | 98,266 |
| Blakiston theatre | 18,705 | 20,805 |
| Foyer, gallery, studios | 50,064 | 49,382 |
| Rental income – commercial and retail areas | 31,099 | 32,349 |
| Venue labour and other recoveries | 541,070 | 476,655 |
| | 750,499 | 677,457 |

5 Asset disposals

| | | |
|---------------------------|----------------|---------------|
| Proceeds on disposal | - | 37,455 |
| Written down value | (8,606) | (20,109) |
| Profit (loss) on disposal | (8,606) | 17,346 |

6 Intra-entity charges

GPACT eliminates the effect of intra-entity charges from the financial report. Intra-entity charges 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 \$817,821 (2005 \$686,083) by intra-entity charges of \$252,875 (2005 \$199,865) to give a net cost of \$564,946 (2005 \$486,218).

b) To reduce the cost of Education programs from the full cost of \$67,608 (2005 \$71,127) by intra-entity charges of \$37,960 (2005 \$35,321) to give a net cost of \$29,648 (2005 \$35,806).

Total intra-entity charges of \$299,867 (2005 \$235,186) comprise venue hire costs of \$259,022 (2005 \$221,041), booking fees of \$16,144 (2005 \$12,992) and other income of \$24,701 (2005 \$1,153).

| | 2006 \$ | 2005 \$ |
|---|-------------------|-------------------|
| 7 Contributed capital, reserves and total equity | | |
| a) Contributed capital | | |
| Balance 1 July | 6,749,905 | 6,749,905 |
| Balance 30 June | 6,749,905 | 6,749,905 |
| b) Reserve – asset revaluation | | |
| Balance 1 July | 10,580,231 | 10,580,231 |
| Balance 30 June | 10,580,231 | 10,580,231 |
| c) Accumulated surplus | | |
| Balance 1 July | 333,563 | 598,430 |
| Net result for the period | (198,946) | (264,867) |
| Balance 30 June | 134,617 | 333,563 |
| d) Total equity | | |
| Balance 1 July | 17,663,699 | 17,928,566 |
| Total changes in equity recognised in the Operating Statement | (198,946) | (264,867) |
| Balance 30 June | 17,464,753 | 17,663,699 |

e) Nature and purpose of reserves

Asset revaluation reserve

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

8 Receivables

| | | |
|------------------------------|----------------|----------------|
| Trade debtors | 242,664 | 133,441 |
| Sundry debtors | 5,840 | 18,959 |
| Allowance for doubtful debts | (1,500) | (1,579) |
| | 247,004 | 150,821 |

9 Other assets

| | | |
|-------------|---------------|---------------|
| Prepayments | 76,670 | 88,857 |
|-------------|---------------|---------------|

10 Property plant and equipment

| | | |
|---|-------------------|-------------------|
| Land at independent valuation 2004 | 2,600,000 | 2,600,000 |
| Buildings at independent valuation 2004 | 13,329,680 | 13,329,680 |
| Building improvements at independent valuation 2004 | 200,000 | 200,000 |
| Building improvements at cost | 520,557 | 173,622 |
| Less accumulated depreciation | (368,083) | (182,453) |
| | 13,682,154 | 13,520,849 |
| Plant and equipment at cost | 1,431,365 | 1,404,555 |
| Less accumulated depreciation | (615,586) | (496,859) |
| | 815,779 | 907,696 |

Total property plant and equipment **17,097,933** **17,028,545**

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 below.

| | Land | Buildings | Plant and equipment | Total |
|---------------------------------|-----------|------------|---------------------|------------|
| Carrying amount at 1 July 2005 | 2,600,000 | 13,520,849 | 907,696 | 17,028,545 |
| Additions | - | 346,935 | 56,094 | 403,029 |
| Disposals | - | - | (8,606) | (8,606) |
| Depreciation | - | (185,630) | (139,405) | (325,035) |
| Carrying amount at 30 June 2006 | 2,600,000 | 13,682,154 | 815,779 | 17,097,933 |

Property plant and equipment subject to operating leases

| | Independent valuation 2004 | Accumulated Depreciation 30 June 2006 | depreciation expense for the year |
|---|-------------------------------|---|---|
| Building Historical buildings (Zone A) | 1,996,000 | 60,484 | 30,242 |
| | | 2006 | 2005 |
| | | \$ | \$ |

11 Payables

| | | |
|-------------------------|----------------|----------------|
| Current | | |
| Trade creditors | 177,768 | 213,354 |
| Tickets sold in advance | 223,085 | 224,518 |
| Income in advance | 130,466 | 100,441 |
| GST and PAYG liability | 25,304 | 27,008 |
| | 556,623 | 565,321 |

12 Provisions

| | | |
|---|----------------|----------------|
| Current | | |
| Annual Leave | 92,762 | 93,580 |
| Long Service Leave | 108,311 | 77,572 |
| | 201,073 | 171,152 |
| Non-current | | |
| Long Service Leave | 26,088 | 44,192 |
| Aggregate carrying amount of provisions | 227,161 | 215,344 |

Movements in provisions during the current financial year are set out below.

| | Annual leave | Long service leave | Total |
|---------------------------------|--------------|--------------------|-----------|
| Carrying amount at 1 July 2005 | 93,580 | 121,764 | 215,344 |
| Leave accrued | 80,038 | 48,278 | 128,316 |
| Leave taken | (80,856) | (35,643) | (116,499) |
| Carrying amount at 30 June 2006 | 92,762 | 134,399 | 227,161 |

13 Notes to the statement of cash flows

a) Reconciliation of cash

For the purpose of the statement of cash flows, cash includes cash on hand and at bank and short term deposits, at call net of outstanding bank overdrafts. Cash as at the end of the year in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

| | | |
|---------------|----------------|------------------|
| Cash on hand | 2,100 | 2,300 |
| Cash at bank | 266,830 | 226,341 |
| Term deposits | 556,000 | 945,500 |
| | 824,930 | 1,174,141 |

b) Reconciliation of result from ordinary activities to net cash inflow(outflow) from operating activities

| | | |
|--|---------------|----------------|
| Result from ordinary activities | (198,946) | (264,867) |
| Add(less) non-cash items | | |
| (Profit)loss on sale of assets | 8,606 | (17,346) |
| Depreciation | 325,035 | 317,829 |
| Changes in operating assets and liabilities | | |
| Increase(decrease) in payables | (8,698) | 71,919 |
| Increase in provisions | 11,817 | 17,271 |
| Increase in receivables | (96,183) | (18,675) |
| Increase in other assets | 12,187 | 12,837 |
| Net cash inflow(outflow) from operating activities | 53,818 | 118,968 |

| | 2006 \$ | 2005 \$ |
|---|---------------|---------------|
| 14 (a) Operating lease commitments | | |
| Lease commitments for non-cancellable operating lease payable. | | |
| Within one year | 4,001 | 3,940 |
| Later than one year but not later than five years | 16,004 | - |
| | 20,005 | 3,940 |
| (b) Operating lease receivables | | |
| Lease payments receivable from leasing out office space and from shop rentals | | |
| Within one year | 1,301 | 18,722 |
| Later than one year but not later than five years | - | - |
| | 1,301 | 18,722 |

15 Contingent liabilities

There are no contingent liabilities.

16 Unspent government capital grants

At 30 June 2006 GPECT holds \$88,413 in unspent capital grants relating to the Creating Place and Space grant. These funds must be spent on capital assets relating to building safety and disability access in accordance with the terms and conditions of the grant agreement.

17 Responsible persons

The Minister responsible for GPECT is the Honourable Mary Delahunty MP, Minister for the Arts. The names of responsible persons who were Trust members at any time during the financial year are:

| | Position | Appointment status |
|--------------------|--|---------------------------------|
| Tim Orton | Chair | On-going appointment |
| Julie Dyer | Deputy Chair, Chair Programming Subcommittee | On-going appointment |
| Simon Guthrie | Chair Audit and Risk Subcommittee, Finance Subcommittee | On-going appointment |
| Andrew Dunbabin | Chair Finance Sub-committee, Audit and Risk Subcommittee | On-going appointment |
| Janet Bond | Chair Community Relations and Marketing Subcommittee | On-going appointment |
| Graeme Goldsworthy | Audit Subcommittee, Finance Subcommittee, Community Relations and Marketing Subcommittee | Term concluded 31 December 2005 |
| Richard East | Programming Subcommittee | On-going appointment |
| Lynden Costin | Programming Subcommittee | On-going appointment |
| Kate Torpey | Audit and Risk Subcommittee | On-going appointment |
| John Bugg | Community Relations and Marketing Subcommittee | On-going appointment |
| Sue Lansdell | Community Relations and Marketing Subcommittee | On-going appointment |
| Peter McMullin | Community Relations and Marketing Subcommittee | Term commenced 1 January 2006 |

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

| | | |
|--------------|-----------------|------------------------|
| Geoff Street | General Manager | Up to 4 June 2006 |
| Sally Beck | General Manager | Commencing 5 June 2006 |

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.

Remuneration received by the Accountable Officers in connection with the management of GPECT during the period was in the ranges:

| Income band | 2006 No. | 2005 No. |
|---------------------|-------------|-------------|
| \$10,000 - \$19,999 | 0 | 1 |
| \$20,000 - \$29,999 | 1 | 0 |
| \$30,000 - \$39,999 | 1 | 1 |



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Retirement benefits

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

Other transactions of responsible persons and their related entities

Business transactions were conducted with the organization, The Courthouse Youth Arts Centre, of which Ms Lynden Costin is the General Manager. The transactions included venue rental charges made by The Courthouse to GPACT in the amount of \$284 (2005 \$758) and venue charges made by GPACT to The Courthouse of \$54 (2005 \$49).

Business transactions were conducted with the organization, WHK Day Neilson, of which Mr Andrew Dunbabin was a director up to 13 April 2006. The transactions included Green Room Club membership of \$3,000 (2005 Box office income \$2,829) paid to GPACT by WHK Day Neilson and bookkeeping services fees in the amount of \$589 (2005 Nil) paid to WHK Day Neilson by GPACT.

Business transactions were conducted with local council, City of Greater Geelong, of which Mr Peter McMullin is Mayor. The transactions included festival and project funding of \$42,500 paid by City of Greater Geelong to GPACT, venue hire and catering services in the amount of \$21,559 paid by City of Greater Geelong to GPACT and rates, permits and other council services in the amount of \$6,569 paid by GPACT to City of Greater Geelong. Mr McMullin's term with GPACT commenced on 1 January 2006 therefore 2005 transactions between GPACT and City of Greater Geelong are not disclosed.

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

18 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 |
|----------------------------------|----------|-------------------|----------------------|
|----------------------------------|----------|-------------------|----------------------|

(i) Financial assets

| | | | |
|-------------|------|--|--|
| Cash assets | 13a) | 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 5.2%. |
| Receivables | 8 | 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%. |

(ii) Financial Liabilities

| | | | |
|----------|----|--|---|
| Payables | 11 | 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 | Floating interest rate | Non-interest bearing | Total carrying amount as per statement of financial performance | Weighted average effective interest rate |
|-----------------------|------------------------|----------------------|---|--|
|-----------------------|------------------------|----------------------|---|--|

| | 2005/06 | 2004/05 | 2005/06 | 2004/05 | 2005/06 | 2004/05 | 2005/06 | 2004/05 |
|-----------------------------|---------|-----------|---------|---------|------------------|------------------|---------|---------|
| (i) Financial assets | | | | | | | | |
| Cash assets | 822,830 | 1,171,841 | 2,100 | 2,300 | 824,930 | 1,174,141 | 5.2% | 5.2% |
| Receivables | | | 247,004 | 150,821 | 247,004 | 150,821 | N/A | N/A |
| Total financial assets | | | | | 1,071,934 | 1,324,962 | | |
| (ii) Financial liabilities | | | | | | | | |
| Payables | | | 556,623 | 565,321 | 556,623 | 565,321 | N/A | N/A |
| Total financial liabilities | | | | | 56,623 | 565,321 | | |



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) Net fair values

The net fair value of GPACT's financial assets and financial liabilities are not expected to be significantly different from each class of asset and liability as disclosed above and recognised in the balance sheet as at 30 June 2006.

19 Superannuation

GPACT makes superannuation contributions in respect of its employees to the following superannuation funds in the accumulation and defined benefits categories of membership:

AMP Life Limited
AMP Superannuation
Australian Retirement Fund
B&L Allen Superannuation Fund
CBus
Christian Super
Host Plus Pty Ltd
Just Pty Ltd
Local Authorities Superannuation Fund (Vision Super)
Labour Union Cooperative Retirement Fund
Macquarie Super Manager Account
MLC Limited
MLC Master Key Business Super
Superannuation Trust of Australia
UniSuper

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.

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 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 2005, the Trustee has determined that the current funding arrangements are adequate for the expected Defined Benefit Plan liabilities. GPACT makes the following contributions:

- 9.25% of member's salaries (9.25% in 2005)
- the difference between resignation and retrenchment benefits paid to its retrenched employees (same as 2005)

Vision Super's liability for accrued benefits was determined in the 31 December 2005 actuarial investigation pursuant to the requirements of Australian Accounting Standard AAS25 as follows:

| | 31 December 2005 \$'000 |
|--|----------------------------|
| Net market value of assets | 3,255,842 |
| Accrued benefits (per accounting standards) | 3,118,911 |
| Difference between assets and accrued benefits | 136,931 |
| Vested benefits | 2,865,633 |



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

| | |
|-----------------------|-----------|
| Net investment return | 8.0% p.a. |
| Salary inflation | 5.5% p.a. |
| Price inflation | 3.0% p.a. |

Details of contributions paid to superannuation funds during the year and contributions payable at 30 June 2006 are as follows:

| | 2006 | 2005 |
|---|-------------|-------------|
| Contributions paid to superannuation funds | 115,751 | 105,378 |
| Contributions payable to superannuation funds | - | 730 |

20 Impacts of the adoption of Australian equivalents to International Financial Reporting Standards

GPACT changed its accounting policies on 1 July 2004 to comply with A-IFRS. The transition to A-IFRS is accounted for in accordance with Accounting Standard AASB 1 'First-time Adoption of Australian Equivalents to International Financial Reporting Standards', with 1 July 2004 as the date of transition.

There are no material differences between the Balance Sheet, Operating statement or Cash Flow Statement presented under A-IFRS and under the superceded policies as at the transition date, 1 July 2004, or 30 June 2005.



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**Geelong Performing Arts Centre Trust
Chairman's, Accountable Officer's and Chief Finance and Accounting
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 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 Recognised Income and Expense, Cash Flow Statement and Notes to and forming part of the financial statements, presents fairly the financial transactions during the year ended 30 June 2006 and financial position of Geelong Performing Arts Centre Trust as at 30 June 2006.

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



Tim Orton
Chairman of the Trust



Sally Beck
General Manager and Accountable Officer



Tineke Barry
Administration Manager and Chief Finance and Accounting Officer

25 September 2006



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AUDITOR GENERAL
VICTORIA

REPORT OF AUDITOR-GENERAL'S DELEGATE

TO THE MEMBERS OF THE PARLIAMENT OF VICTORIA,
THE RESPONSIBLE MINISTER AND THE MEMBERS OF THE
GEELONG PERFORMING ARTS CENTRE TRUST

Matters Relating to the Electronic Presentation of the Audited Financial Report

This audit report for the financial year ended 30 June 2006 relates to the financial report of the Geelong Performing Arts Centre included on its web site. The Members 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 audit report refers only to the statements named below. 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 this web site.

Scope

The Financial Report

The accompanying financial report for the year ended 30 June 2006 of the Geelong Performing Arts Centre consists of, the operating statement, balance sheet, statement of cashflows, statement of recognised income and expenses, notes to and forming part of the financial report, and the supporting declaration.

Members' Responsibility

The Members of the Geelong Performing Arts Centre Trust are responsible for:

- the preparation and presentation of the financial report and the information it contains, including accounting policies and accounting estimates
- the maintenance of adequate accounting records and internal controls that are designed to record its transactions and affairs, and prevent and detect fraud and errors.

Audit Approach

As required by the *Audit Act 1994*, an independent audit has been carried out under the delegated authority provided by the Auditor-General in order to express an opinion on the financial report. The audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement.

The audit procedures included:

- examining information on a test basis to provide evidence supporting the amounts and disclosures in the financial report
- assessing the appropriateness of the accounting policies and disclosures used, and the reasonableness of significant accounting estimates made by the members
- obtaining written confirmation regarding the material representations made in conjunction with the audit
- reviewing the overall presentation of information in the financial report.

Victorian Auditor-General's Office Level 34, 140 William Street, Melbourne Victoria 3000
Telephone (03) 8601 7000 Facsimile (03) 8601 7010 Email comments@audit.vic.gov.au Website www.audit.vic.gov.au

Auditing in the Public Interest



AUDITOR GENERAL
VICTORIA

These procedures have been undertaken to form an opinion as to whether the financial report is presented in all material respects fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia, and the financial reporting requirements of the Financial Management Act 1994, so as to present a view which is consistent with my understanding of the Geelong Performing Arts Centre Trust's financial position, and its financial performance and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

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 are to be exercised. The Auditor-General and his staff and delegates comply with all applicable independence requirements of the Australian accounting profession.

Audit Opinion

In my opinion, the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and the financial reporting requirements of the Financial Management Act 1994, the financial position of The Geelong Performing Arts Centre Trust as at 30 June 2006 and its financial performance and cash flows for the year then ended.



J. Pasias
Partner

PKF Chartered Accountants

Delegate of J.W. Cameron

Auditor-General

MELBOURNE

25 September 2006

Victorian Auditor-General's Office Level 34, 140 William Street, Melbourne Victoria 3000
Telephone (03) 8601 7000 Facsimile (03) 8601 7010 Email comments@audit.vic.gov.au Website www.audit.vic.gov.au

Auditing in the Public Interest

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 who can be contacted on 0418 583 581 or after hours on 03 52 226 552.

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
Email: ombudvic@ombudsman.vic.gov.au
Tel: 9613 6222
Toll Free: 1800 806 314



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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 persons?

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



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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 person's 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



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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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