

2022 Annual Report



Always Was, Always Will Be Aboriginal Land.

NAVA acknowledges the Gadigal, Wangal, Dharug, Dharawal, Kurna, Ngunnawal, Ngambri and Dja Dja Wurrung peoples as the Traditional Custodians and knowledge-holders of the unceded lands on which we live, learn and work.

The NAVA community is based across hundreds of sovereign nations and unceded lands throughout the continent that has become colonially known as Australia. NAVA pays our deepest respects to all Custodians of Country to whom these lands belong.

We acknowledge Aboriginal and Torres Strait Islander peoples as the first artists and storytellers on this continent, and pay respect to First Nations communities' Ancestors and Elders.

Sovereignty was never ceded.



2022 Windmill Trust Scholarship recipient: Juanita McLauchlan, Standing at the heart of seven generations, 2022. Installation view. Bush dyed woollen blankets, thread and possum fur. Sizes variable 30cm – 80cm.

Front Cover Image: Illustration by Claudia Chinyere Akole © 2022. Commissioned by NAVA for the **Code of Practice for Visual Arts, Craft and Design**.

National Association for the Visual Arts (NAVA) Annual Report 2022

The National Association for the Visual Arts (NAVA) is a Membership organisation which brings together the many voices of the contemporary arts sector to improve fundamental conditions of work and practice. We do this through advocacy, education and the Code of Practice.

NAVA represents a Membership and sector community of professional practising artists, creative practitioners, galleries and other art organisations.

Since its establishment in 1983, NAVA has been influential in bringing about policy and legislative change to encourage the growth and development of the visual arts sector and to increase professionalism within the industry.

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Leya Reid, NAVA Advocacy and Communications Manager, Rhianna Pezzaniti, NAVA Code of Practice Project Manager and Emma Pham, NAVA Membership and Communications Officer. Photo by Jacquie Manning 2022.

Reflecting on 2022

2022 was a huge year for the National Association for the Visual Arts (NAVA), marked by a significant milestone in September when we proudly launched the revised Code of Practice for Visual Arts, Craft and Design (the Code). At the time of writing, the new Code has since been endorsed in the Australian Government's new National Cultural Policy, which launched in January 2023.

The start of the year saw the Omicron wave of the pandemic continue to impact the sector. Visual artists reported to NAVA concerning declines in artwork sales, art making and confidence while organisations remained apprehensive over worsening prospects for organisations' sustainability. Artists and arts organisations in Eastern states were also hit hard by flood emergencies.

NAVA advocated for targeted support for the visual arts, craft and design sector including accessible insurance and crisis funding for artists and galleries to respond to emergencies without drawing funds from their ongoing work. NAVA also reopened applications for the Artists' Benevolent Fund to visual artists and craft practitioners in crisis and distributed \$30,000 to artists affected by flooding in northern NSW early in the year.

Ahead of the federal election in May, NAVA's #VoteForArt campaign called on candidates to support five key policy priorities: put First Nations first; stimulate long-term sustainability; pay artists for their work; prioritise equity, cultural safety and accessibility; and nourish arts education. The campaign was informed by the findings from NAVA's Code of Practice revision work as well as a number of roundtable discussions with colleagues and circulated drafts for feedback.

In August, the NAVA board collaborated with staff to facilitate five workshops to engage Members in the development of NAVA's submission to the Australian Government's new National Cultural Policy

consultation. These sessions, attended by over 250 Members and subscribers, were an opportunity for artists, arts workers, organisations and audiences from across the sector to share insights and ideas for arts policy, and discuss the benefits of adding our individual and collective voices and needs in consultation submissions.

Up until its launch in September, NAVA continued work on the major revision of the Code. The sixth edition of the Code was developed through extensive partnerships, consultation feedback sessions and working groups over three years with over 2,000 artists, arts workers and organisations across Australia.

Co-designed and co-authored, the new Code is a celebration of good practice. It was written by over thirty arts practitioners, each with lived experience in their subject area.

The Code has been restructured, and significantly expanded, with a new section covering Principles, Ethics and Rights, reflecting the industry's growing concern with issues of justice, access, fair work and representation. The Code became available on a new digital platform with improved aspects of design, function and access. The new Code has been highly praised by the sector and in early 2023 was endorsed by the Government as part of 'Revive: a place for every story, a story for every place'.

We extend our deepest thanks to NAVA's Disability Focus Group of eight d/Deaf and disabled artists and arts workers across Australia, Terri Janke and Company, Arts Law Centre of Australia, Accessible Arts, copy-editor Monique Choy, independent reviewer Margaret Mayhew, Code of Practice Project Manager Rhianna Pezzaniti and a great number of artists and arts workers, public and commercial galleries, peak bodies and organisations for their generous collaboration, support and assistance in the drafting of the new Code.

NAVA was pleased to announce project funding from the Australia Council for the Arts to employ two Education Coordinators in a full-time job share to develop and pilot a new Code of Practice learning program for secondary and tertiary schools that introduces aspiring artists and arts sector workers to the fundamentals of good practice industry standards.

The NAVA Board continued to meet quarterly and provide excellent strategic direction to the organisation. At the AGM, NAVA welcomed newly elected Directors Michelle Vine (Qld) and Sue-Lyn Aldrian Moyle (WA), and re-elected Directors Rohin Kickett (WA), Lisa Radford (Vic) and Patrice Sharkey (SA). Anjli Punia (NSW) was appointed as Treasurer in September.

Also this year, the NAVA team worked on its first Reconciliation Action Plan (RAP). The 'Reflect' RAP is encouraged for organisations who are engaging in the RAP process for the first time and are about scoping the capacity for reconciliation. It is a twelve-month plan that sets out steps to prepare your organisation for reconciliation initiatives in future RAPs. Committing to a Reflect RAP means scoping and developing relationships with Aboriginal and Torres Strait Islander stakeholders, deciding on a vision for reconciliation and exploring NAVA's sphere of influence. The development of NAVA's RAP was driven internally by Naomi Segal and Donnalyn Xu and was launched in early 2023.

This was a full and productive year for NAVA and we could not have done it without the support of our broad Member base and deeply dedicated staff. NAVA achieved its highest ever paid Membership number in November 2022, reaching 4,483 Premium, Premium Plus and Organisation Members as well as 32,347 free subscribers. NAVA can do good work because it is bolstered by its community. Thank you to all NAVA Members and subscribers – former, current and new – for inspiring and sustaining our work.



Penelope Benton and Clothilde Bullen with Ryan Presley
HIGH ROADS, LOW ROADS (NO EXIT), 2022. Fresh Hell,
Adelaide Contemporary Experimental. Photo by Grace Marlow.

Clothilde Bullen
Chair

Penelope Benton
Executive Director

Code of Practice

In late September 2022, NAVA delivered the new Code of Practice for Visual Arts, Craft and Design which includes new good practice guidelines on ethical standards of access and inclusion, and updated payment rates for artists and arts workers. While much of the pre-planning and consultation was delivered prior to this year, 2022 saw a significant increase in activity on the Code, focusing on final consultations, writer procurement, drafting new content and the public release.

KEY STATISTICS

- 4 years in development
- 45 consultation sessions, attended by over 2000 artists and arts workers
- 8 meetings with Disability Focus Group
- 37 chapters written, 21 new, 16 updated
- 32 writers commissioned



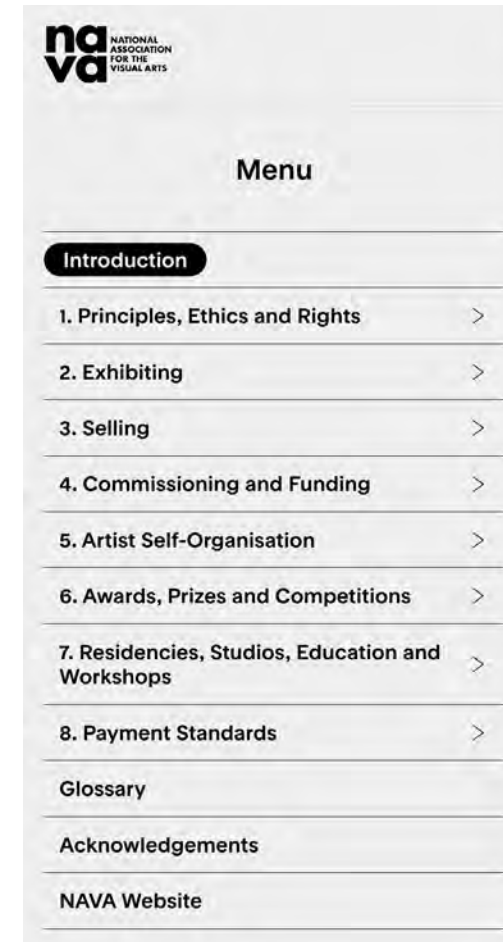
Final Consultations

In the first quarter of the year via a series of open and closed online meetings, NAVA undertook remaining topic-specific industry consultations. Small closed-group sessions were held for the Freedom of Expression, Racial Equity and Representation, Festivals and Working with First Nations Art Centres sections, while larger open sessions were held for Climate Adaptation and Environmental Action.

Working with First Nations Art Centres

NAVA coordinated a consultation session in mid-April with five peak bodies representing First Nation Art Centres across the nation. Participating in the session were Aboriginal Art Centre Hub Western Australia (AACHWA), Ananguku Arts and Cultural Aboriginal Corporation (Ku Arts) Desert, Indigenous Art Centre Alliance (IACA), UMI Arts, and representatives from key service organisations working closely with Art Centres including Arts Law Centre of Australia, Copyright Agency, Indigenous Art Code and the Australia Council. The consultation, facilitated by Terri Janke, aimed to share information and perspectives on the challenges that Art Centres face in collaborations and to provide useful recommendations to those seeking to collaborate with Art Centres in the future.

At the same time, NAVA also carried out direct consultation with eight Art Centres across the main artmaking regions of the nation including Ernabella (APY Lands, SA), Erub Arts (Torres Strait, QLD), Girringun Art Centre (Far North, QLD), Ikuntji Arts (Western Desert, NT), Mangkaja Arts Resource Agency (Kimberley, WA), Martumili Artists (Pilbara, WA), Milingimbi Art and Culture Centre (Arnhem Land, NT), and Tangentyere Artists (Central Desert, NT). These participating Art Centres contributed their feedback via survey and phone calls, focusing on what is key to developing strong and beneficial collaborations, where the critical challenges or limitations lie and what the Code could contribute to help provide guidance and support. The outcomes of this consultation will have a second life as RMIT School of Art will use these contributions in their ARC Linkage research project on working conditions in the visual arts, of which NAVA is an industry partner.



Hide Menu

Code of Practice for Visual Arts, Craft and Design

Join NAVA



Illustration by Claudia Chinyere Akole © 2022
ID: A colourful graphic line illustration of trees, an art gallery and people all engaging in work related to the arts.

Auslan Translation
11:26 - Code of Practice Introduction



Feedback



Screenshot of the **Code of Practice for Visual Arts, Craft and Design** website

Code of Practice

Disability Focus Group

NAVA engaged eight disability advocates in a Disability Focus Group that met four additional times in 2022 to continue their work advising on the content and accessibility of the Code, while reviewing in detail the completed Access Rights for d/Deaf and Disabled People section. The sessions were facilitated by Daniel Savage.

‘The collaborative professionalism adopted by all participants bore witness to the richness of the arts in Australia but also exemplified the communal drive amongst artists to assist their colleagues.’

Debra Keenahan

Writer Procurement

Copy Editor Monique Choy assisted the project team to develop a suite of writer briefs, style guides and a sample structure ahead of commencing drafting. In May we released an EOI call out to procure final writers, resulting in the final commissioning of 32 individual writers for the 37 sections of the Code.

Drafting New Content

32 industry experts, each with lived experience in their subject area, were commissioned to develop content based on the discussion papers and consultation feedback collected over the past two to three years. Drafts of the new content were circulated amongst key stakeholders including the consultation and focus groups, visual arts roundtable groups, key organisations and individuals. Feedback was collected, updates made via an iterative process between NAVA and the writer, ahead of the drafts being reviewed. Of the 37 chapters drafted, 21 were completely new, while 16 were refreshed content of existing chapters.

‘The Code promotes respect and self determination for all First Nations artists, and supports an arts sector enriched by the celebration of First Nations art and knowledge.’

Terri Janke

Payment Standards

Significant resources and focus this year were directed at developing and sharing the new Payment Standards section. NAVA engaged a social impact and data expert to assist in designing the methodology behind the new rates balancing the value of artists’ work, the capacity of organisations to pay, all benchmarked against current levels, industry awards for similar work and international standards. NAVA sought feedback on the new rates which was an iterative process with the final rates a result of numerous one-on-one meetings, roundtables and email exchanges.

Edit and Review

Given the number of writers engaged, the project team undertook a significant editing process to ensure consistency in style, structure, tone and language. Following this internal review, the full suite of drafts were reviewed by Terri Janke and Company, Arts Law and independent accessibility advisor Margaret Mayhew. Terri Janke and her team focused on Indigenous Cultural and Intellectual Property and First Nations considerations, while Margaret Mayhew ensured accessibility considerations were integrated throughout the full Code. Arts Law focused on the accuracy of the recommended legal obligations. On completion, we also shared the completed drafts to various organisations and stakeholders within the sector for final input.



Zoom screenshot, Code of Practice Consultation: Environmental Action, March 2022

Code of Practice

Website Development and Accessibility

To ensure the Code is a dynamic and evolving resource that is easily used and updated, NAVA worked with Studio OK-OK and Rockethouse to design and develop an accessible and easily navigable website. The website integrates the accessiBe widget which provides WACG compliance. The website has a feedback function which allows users to submit questions and suggestions for future content development. While the introduction is also in Auslan, NAVA intends to raise additional funding to provide further translations and accessible functions such as animations, audio files and different languages to account for the different ways that people absorb and access information.

Featured on the website to signify each distinct section, is nine new illustrations by Sydney-based artist Claudia Chinyere Akole. Each image has alt text and image descriptions available.

Launch

The Code was formally launched online on the 27 September. To date, feedback has been significantly positive, particularly in regards to the new content and easy use of the website. Majority of feedback has been delivered via our phone and email channels, with Payment Standards the most common topic of discussion and request for advice. The revised Code was featured in Arts Hub, Arts Review and the Journal of Australian Ceramics. Since launching, NAVA has been invited to present content from the new Code in a number of forums including Purrumpa, SAMAG, RMIT, ACUADS Conference, and Art Gallery of NSW.

Regular Reviews and Future

NAVA has committed to reviewing the Code annually to ensure that new topics make their way into the Code to reflect our ever-evolving sector. Given the resource heavy nature of this work, it is our intention to collect suggestions from the sector for what is missing and prioritise the consultation and commissioning of a minimum of one topic per year.

Thank you

Thank you to all across the sector for your contributions to the revision of the Code. NAVA is so grateful for the time, information and recommendations given by hundreds of artists and practitioners, gallery managers and directors, agents, commissioners, prize and award managers, residency and workshop managers and other industry professionals who contributed as writers, reviewers and or participated in consultations between 2019 - 2022.

NAVA acknowledges the generous support of our key funders for this work, the Australia Council for the Arts and Create NSW. And to our Membership, thank you, without your ongoing support, this work would not be possible.



Contributors to the new Code of Practice: (L-R) Laura Curtis and Terri Janke (Terri Janke and Company), Vanessa Low, Sue Jo Wright, Debra Keenahan, Claudia Chinyere Akole, Connie Anthes, Monique Choy, Lachlan Herd and Penelope Benton. Photographed at Join the Dots, Marrickville NSW by Jacquie Manning 2022.

Membership

NAVA works with its Members on the issues that affect their practices and work the most. The artists, arts workers and organisations that make up NAVA's Membership continue to face challenges around income, insurance offerings, extreme weather conditions and resourcing, among others. NAVA worked closely with Members in 2022 in response to multiple crises, the need for systemic change, as well as assisting with disputes and best practice queries.

While much of NAVA's work focused on disruption to the sector, we also had the pleasure of engaging with Members on the revision of the Code and advocacy work as well as celebrating the work and achievements of artists, arts workers and organisations at openings, events and meetings.

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

NAVA continued to see a gradual increase in paid Membership numbers through 2022, reaching close to 4,500 by the end of the year. NAVA's Premium Plus Membership (with insurance) once again grew in size, increasing by 10%. This is likely due to more commissioners and organisations requiring individual insurance coverage, independent practitioners taking more precaution in their work and an increased uptake in good practices. Organisation and Premium Memberships decreased slightly across the year. Membership currently accounts for 66% of our total income.

Insurance

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

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

Industry Discounts

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

- Discounted entry to paying exhibitions at major galleries around Australia
- 10% discount at Eckersley's Art and Craft
- Discounted subscriptions to Artlink and Eyeline magazines

Advice

In 2022, NAVA responded to approximately 361 requests/month for advice from artists, arts organisations and others in the arts sector. This was a decrease on last year and follows a downward trend over the past two years. We hope more Members are finding their answers in the revised Code and NAVA's other resources.

Disputes

NAVA supports artists in advocating for their rights and negotiating conditions at work. In 2022 NAVA assisted 73 Members experiencing difficulties in relation to having their rights respected in line with regulation and best practice standards.

Disputes included:

- Multiple situations where artists and arts workers were not offered an artist fee by public institutions for work undertaken.
- Multiple situations where projects were cancelled or changed and communications were unclear, changes have been poorly documented, or payments were not made to artists and arts workers.
- Multiple situations where communications and contracts were unclear or non-existent which created disputes between the two parties.
- Multiple situations where organisations were advertising 'opportunities' that were not good practice. NAVA contacts these organisations with links to industry standards as outlined by the Code of Practice in relation to copyright, moral rights, EOs and minimum rates for artists' fees.
- Multiple situations where artists feared for the safety of their work, particularly regarding negligent risk management around public artwork.
- NAVA is actively involved in a number of areas of advocacy to improve the working environment for artists, arts workers and organisations.

#VoteForArt: Federal Election Campaign

Ahead of the federal election in May, NAVA's #VoteForArt campaign called on candidates to support five key policy priorities: put First Nations first; stimulate long-term sustainability; pay artists for their work; prioritise equity, cultural safety and accessibility; and nourish arts education. To inform the development of the campaign, NAVA drew on the findings from the Code of Practice revision work and consulted with the Contemporary Art Organisations Australia (CAOA) network, Australian Museums and Galleries Association (AMaGA), Indigenous Art Code, Aboriginal Regional Arts Alliance Board (NSW), Guildhouse, Art Association of Australia and New Zealand (AAANZ) and the National Public Galleries Alliance (NPGA).

The campaign hero image featured a photo of Betty Kuntiwa Pumani with her artwork *Antara*, 2020 by Meg Hansen Photography.

Crisis response

In 2022, crisis response was an ongoing concern with a January survey undertaken by NAVA revealing the ongoing impacts of the devastating Omicron wave on an already weakened visual arts sector. Visual artists reported concerning declines in artwork sales, art making and confidence while organisations remained apprehensive over worsening prospects for their sustainability.

Added to this, extreme weather caused overwhelming flood emergencies in most states and territories throughout the year causing irreparable damage to infrastructure, equipment, collections, and exhibits. It will take years for visual artists and organisations to repair and replace premises and equipment, salvage water damaged collections, and recover lost income.

As climate change worsens, dangerous weather events are becoming more frequent and severe. NAVA continues to advocate for a targeted support fund for the visual arts, craft and design sector to ensure artists and organisations can respond to emergencies like flood, storm and fire, as well as threats such as disease, climate shocks, environmental breakdown, digital threats, malicious damage and workplace health and safety without drawing funds away from their ongoing work.

Meanwhile, many artists raised concern with NAVA about the sudden cancellation of their home and contents insurance policies after calling their providers to check their coverage. In July 2022, an ABC investigation revealed that home and contents insurance policies may be void where a person is conducting business at home, following a house fire insurance claim that was denied because the family occasionally sold eggs at their front gate.

A great number of artists produce artwork in their bedrooms, at the dining table or in their backyards. As some of the lowest-paid professionals in Australia, many artists cannot afford business insurance as well as an offsite studio to produce their work. The impacts of recent floods, as well as the ongoing pandemic, has meant that more artists have had no choice but to close their studios and set up their practice at home.

The sudden cancelling of insurance policies by some providers without an alternative solution exacerbates the already precarious working conditions that artists are facing. NAVA continues to advocate for underwriters to provide home and contents insurance to those conducting small business from home and for the Australian Government to address this issue as a matter of urgency.



Gordon Hookey, Pat HOFFIE AM, and Penelope Benton, Breaking the pattern of policy neglect for the arts. Facilitated by Bec Mac at The Paint Factory in Yeronga, Brisbane, 11 May 2022. Photo by Johnathan Oldham.

National Cultural Policy Submission

In August, NAVA hosted five one-hour Zoom workshops to consult and engage Members in the development of **NAVA's submission** to the Australian Government's new National Cultural Policy consultation. These sessions, attended by over 250 Members and subscribers, were an opportunity for artists, arts workers, organisations and audiences from across the visual arts, craft and design sector to share insights and ideas for arts policy, and discuss the benefits of adding our individual and collective voices and needs in submissions to this important consultation.

NAVA's submission encouraged the government to institute a National Cultural Policy that fosters the arts and cultural sector ethically, strategically and ambitiously to benefit us all across Australia.

New points-based system for jobseekers compromises artists' work

On 1 July 2022, a new points-based activation system (Pbas) began under WorkForce Australia requiring jobseekers to earn 100 points through an expanded range of activities to keep their payments. NAVA raised concern that the new points system continues to exclude the majority of work in the arts sector and again called for changes to what is recognised by Centrelink as 'seeking employment'.

This call was reiterated in NAVA's submissions to the National Cultural Policy consultation as well as Treasury's Employment White Paper consultation. Meetings were held with the Arts Minister's Advisor as well as the Department of Employment and Workplace Relations.

This work continues following the commitment announced as part of the government's National Cultural Policy in early 2023 to

develop information about the flexibility available for artists to be looking for work or working in the creative arts sector, and to have this recognised as part of their mutual obligation requirements for unemployment payments.

Recognise Artists as Workers

In November, NAVA launched the **#RecogniseArtistsAsWorkers campaign** with a petition on Change.org calling on the Federal Government to include a legislated Award for the visual arts, craft and design sector in the new National Cultural Policy. More than 7,400 artists and arts workers across Australia, including internationally renowned artists Tony Albert, Abdul Abdullah, Ali Baker, Joan Ross, and Louise Zhang signed the petition.

Released in early 2023, the new National Cultural Policy's endorsement of NAVA's voluntary Code of Practice was a win for our sector. Mandating the Code in its entirety would have been better but the endorsement is a great start for further work on legislating the payment of adequate fees for artists and freelance arts workers.



NAVA Artist File: Taloi Havini. Photo by Zan Wimberley. Courtesy of Artspace Sydney.

Responses to inquiries and consultations

Pre-budget submission 2022-23

NAVA's submission to Treasury called for the 2022-23 budget to lay the groundwork for a sustainable and thriving future for the visual arts through bold federal investment, including increased Australia Council funding to support 200 small to medium organisations through multi-year funding, and 300 new creative fellowships; recognition of artists as workers through subsidised employment and the payment of artist fees at minimum standards, as recommended by NAVA's Code of Practice; backing a national exhibitions and events business insurance fund to provide direct support to artists, sole traders, venues and small to medium organisations; and increased investment in art education across both secondary and tertiary schools.

Copyright

NAVA's raised concern that the Copyright Amendment (Access Reforms) Bill 2021 is likely to create scenarios in which artists are less likely to be remunerated for their work and are more likely to be exploited. NAVA's submission called for:

- Protections for moral rights and Indigenous Cultural and Intellectual Property (ICIP)
- Increased commercial protections for artists
- Mechanisms that pay creators for the use of their copyright materials in recognition that increased access should not undermine the livelihoods of creators.

Productivity Commission study into Aboriginal Visual Arts

Following submissions to this study in 2020 and 2021, NAVA met with the Productivity Commission to provide further information. NAVA's response to the draft report commended the recommendation to introduce new legislation that strengthens protection for aspects of Indigenous Cultural Intellectual Property (ICIP) used in visual arts and crafts; and again asserted the need for consumer education; skills training for artists and arts workers to represent First Nations communities on boards and Aboriginal advisory groups; and the expansion of service organisations and peak bodies to all states and territories with increased investment and support to develop and grow local artists and support their careers.

Notes from NAVA's National Cultural Policy consultation for the First Nations pillar were also shared with the Productivity Commission for the development of their final report.

Australia's tourism and international education sectors

NAVA's cited research from the Australia Council which showed that 43% of international visitors engage with arts and the interest in First Nations arts while in Australia has increased substantially. NAVA's submission called for additional funding to adequately resource First Nations art centres, cultural centres, knowledge centres, language centres, Aboriginal museums, galleries, and Keeping Places to access market opportunities; legislative reform as recommended by the Fake Art Harms Culture campaign; and a boost to Visions of Australia to include an international touring program for reaching a global audience. Further, NAVA noted the urgent need to reinvest and repair our tertiary art schools and faculties

for our local universities to be competitive in a global market, attract and retain students to Australia and ensure positive international student experiences.

Treasury's Employment White Paper

At an Arts Employment Roundtable ahead of the government's Jobs and Skills Summit, NAVA asserted the biggest issues facing the visual arts, craft and design sector stem from the lack of regulation and legislation, combined with increasingly precarious conditions and successive cuts to education.

NAVA's submission made recommendations under five key priorities to spark sector recovery, sustain organisations, and nourish good jobs, skills and career pathways for visual artists and arts workers:

- Boost First Nations employment and incomes
- Productivity through sustainable jobs
- Recognise artists as workers
- Gender equity, cultural safety and accessibility
- Skills development and career pathways.

Treasury's Strengthening the ABN System

NAVA's submission acknowledged that proposed amendments will strengthen the Australian Business Number (ABN) system and noted the need for changes and processes to be made clear to ABN holders, particularly sole traders who do not have the resources that larger businesses may have such as regular access to financial and business advice from bookkeepers, tax agents or accountants. NAVA recommended that a step process be implemented to support those ABN holders with compliance and avoid additional administration for both the ABN holder and the Australian Business Register (ABR).

Department of Education's Australian Universities Accord

Too often in the Australian tertiary sector, arts degrees lose funding to allow for what are, misguidedly, determined to be more 'job relevant' degrees. Yet the arts and creative sectors are key contributors to the national economy and Australia's rich cultural life.

There is a complexity of the ways in which arts' practitioners, teachers, assistants and graduates enrich a university – and indeed society more broadly. NAVA's submission asserted the value of arts and creative subjects across all universities; the need for investment in secure, tenured teaching positions for lecturers and tutors in the arts; First Nations-led education, training, mentorship and skills development programs; reversal of increased fees for arts degrees under the Job-Ready Graduates Bill; reversal of studio cuts and creative course closures; and the need for supported career pathways into the visual arts, craft and design sector.

Australian Research Council Amendment (Ensuring Research Independence) Bill 2018

NAVA affirmed that ARC funding is crucial for extensive partnership-based research between academic and arts industry bodies as the basis for exploring developments in practice, responding to local and global impacts on Australian artists and organisations, as well as informing arts infrastructure reforms. Further, NAVA's response to the review promoted the long-established mechanism of arm's length, peer review as a best practice process for grant approvals; and called for a review of the funding pool, noting a drop in overall success rate of creative arts applications, and a need to expand the ARC to offer small grants for investigatory research or small-scale projects.

Partnerships

Arts Sector Meetings

NAVA's National Visual Arts Roundtable continued throughout 2022. Held every three weeks, these meetings harness industry expertise and collegiate exchange to advance artists' rights and propose policy direction for the sector. Outcomes are of shared value to all attendees, and offer important insights to guide NAVA's major work on the Code revision as well as three major national campaigns in 2022: #VoteForArt, submission to National Cultural Policy submission and Recognise Artists as Workers.

Consortium of Peak Bodies

The Consortium of Peak Arts Bodies brings together a united voice across multiple sectors, including First Nations, live performance, dance, music, theatre, screen, literature, and the visual arts.

The fifteen national arts and culture peak bodies across all of the artforms meet regularly to explore common areas of interest and discuss strategies for enhanced public awareness and valuing of the arts; effective advocacy of key decision makers; defining policy positioning for greater investment in the arts; and achieving recognition of a 'whole of sector' message.

Research

NAVA is an industry partner on three current research projects supported by the ARC Linkage program:

- **Visual Arts Work:** sustainable strategies for the Australian visual arts and craft sector led by researchers from RMIT University and The University of Melbourne, and industry partners the National Association of the Visual Arts (NAVA), and the Australian Museums and Galleries Association (AMaGA).
- **Precarious Movements:** Choreography and the Museum led by researchers at the University New South Wales (UNSW) and Monash University Museum of Art (MUMA) with industry partners the National Gallery of Victoria (NGV), TATE UK, Art Gallery New South Wales (AGNSW) and independent artist Shelley Lasica.
- Empowering Australia's Visual Arts via Creative Blockchain Opportunities led by researchers from the University of Wollongong (UoW), University of Southern Queensland (UniSQ) and The University of Queensland (UQ) with industry partners the National Association for the Visual Arts (NAVA), Australian Network for Art & Technology (ANAT), CSIRO Data61, Copyright Agency and Australian Copyright Council.

NAVA also supports ongoing research:

- Longitudinal studies by Professor David Throsby on the economic circumstances of arts practitioners over the last three decades. New work began for the next report in 2022.
- The Countess Report, an independent artist run initiative that publishes data on gender representation in the Australian contemporary art world.



NAVA Artist File: Emily Crockford. Still from 'Art Bites: Studio A' 2019. Photo by Georgia Quinn.

NAVA's Media Impact

NAVA engages the general public through campaigns that are engaging and timely, building an ongoing arts presence. In 2022, NAVA was quoted and mentioned more than 55 times in the media on the National Cultural Policy, revised Code, federal election, federal budget, the need for a minimum wage for artists and arts workers, arts funding, government inquiries and productivity commissions, and more.

NAVA was published, mentioned, quoted or interviewed in Australian Financial Review, The Guardian, Sydney Morning Herald, The Conversation, ABC News, ABC Radio, ABC Capricornia, SBS Radio, SBS World News, ArtsHub, Meanjin Quarterly, Australian Arts Review, Limelight, Independent Australia, Artist Profile, Art Guide, The Journal of Australian Ceramics, Arts Alive, and Eastside Radio.

“A National Cultural Plan should include a considered strategic approach to investment and arts funding, as well as much needed industrial reform and legislative change to improve the position of artists in Australia. These may be modest but impactful, such as recognition of art as a profession by Centrelink, tax exemptions on art prize winnings, inclusion of visual artists in the Superannuation Guarantee Act and restoring artwork investment for self-managed super.”

Arts and the election: Why an arts policy is essential, Leya Reid and Georgie Cyrillo, Limelight, 12/05/22

“[NAVA’s] extensive collaboration across the sector has resulted in an incredible ‘one-stop-shop’. The [Code revision] process has taken three years and included consultation with over 2,000 arts practitioners across Australia, with particular input from Disability Focus Group, Arts Law Centre of Australia, Accessible Arts, Terri Janke and Company, among others.”

New Code of Practice finally tabled, Gina Fairley, ArtsHub, 27/09/22

“As part of its submission to the National Cultural Policy, NAVA has called for a national strategy to increase ‘First Nations visual arts and crafts employment and representation in middle-tier jobs, leadership roles, boards, and Aboriginal advisory groups in remote, regional and urban areas’. Benton says: ‘There’s a crisis, a skills shortage, that needs urgent attention.’”

Budget 2022: How the arts fared — and how the sector is looking ahead to the National Cultural Policy, Hannah Story, ABC News, 30/10/22

“Benton said the work of visual artists was critical for mental health and for telling Australians stories, understanding our world, and reflecting on our collective experiences. The recovery of the visual arts sector should be back on the political agenda. ‘In the meantime, as travel remains limited,

I encourage people to redirect their recreational spending on investing in new work by Australian artists.”

Why this class of 2021 has nothing to lose, and you should buy their work, Linda Morris, Sydney Morning Herald, 16/02/22

“NAVA’s executive director Penelope Benton says one of the most pressing issues for artists in this election is recognition. ‘We want recognition that art is a real job: that artists and art is essential, not just for the people who make it or for diehard art lovers but for everybody.’”

Labor and Greens arts policies and what the Coalition is offering this federal election, Anna Freeland, ABC News, 19/05/22

“Penelope Benton, the executive director of the National Association for the Visual Arts says this boom in construction and investment in the arts is certainly something to be celebrated, and she welcomes the investment and expanded ability to draw in new, larger audiences.

However, she has concerns about the lack of overarching strategy and vision. “We’d like to see Australia have a strong national arts infrastructure of public and private presenting organisations investing in the people and the work that will fill these new spaces.”

The Big Building Boom: Why are millions being spent on arts buildings? Andrew Stephens, Art Guide 12/08/22

“Many in the sector are championing change. The National Association for the Visual Arts is campaigning to recognise artists as workers, highlighting the need for an award to support this group that often falls under the industrial relations radar.”

Junior staff are finding better contracts, senior staff are burning out: the arts are losing the war for talent, Kim Goodwin, The Conversation, 17/11/22



Screenshot NAVA's Executive Director, Penelope Benton on SBS News, March 2022.

Professional Development and Learning

Forecasting a change in the immediate and long-term needs of the sector with the release of the new Code, NAVA widened its learning focus in 2022. With the support of Australia Council for the Arts project funding, NAVA employed an Education Coordinator, Schools (0.8) and Education Coordinator, Tertiary (0.2) in April 2022 to develop and pilot a new Code of Practice learning program for secondary and tertiary schools across 12-months.

The introduction of learning initiatives for secondary and tertiary audiences has been keenly received and has secured new and future audiences for NAVA. There are currently 476 subscribers to our Learning eNews. Meanwhile, we have also continued to service the learning needs of artists, arts workers and organisations.

Beyond 2022, the longevity of the program across all audiences will rely on securing ongoing operational funding and the needs of the sector in understanding the Code will shape what NAVA offers.

Secondary Schools

NAVA's learning program for secondary schools explores ideas and issues set out in the Code, with learning outcomes linked to all Australian curriculums. The program was launched with five resources as part of a Teacher Toolkit in November 2022 and is housed in a new dedicated section of NAVA's website. Resources include:

- **How to use the Code of Practice in the classroom**
- **How to protect student artists' rights**
- **How to stage a student exhibition**
- **Classroom Guide: Access Rights for d/Deaf and Disabled People with Sue Jo Wright**
- **Classroom Guide: Self-Determination with Jeanette James**

The Education and Workshops section of the new Code is a significant development for educators, schools and artists. The section provides good practice recommendations for artist-in-schools engagement including different types of programs, ethical considerations and agreement checklists, and was the focus of NAVA's Educator Briefing: Industry Practice in the Visual Arts Classroom presented in November and December 2022, reaching 98 educators nationally.

NAVA's Community of Practice for Art Educators group was also established in late 2022 by formal expression of interest, to strengthen visual arts teaching and learning with industry best practice. Members represent professional art teacher organisations (VAESA, QATA, AEV) galleries (NGA, ACE, BRAG, Salamanca Arts Centre) and schools (government and independent). The community meets monthly over Zoom and for the first time Monday 5 December 2022.

Tertiary

The development and delivery of this program is a collaborative undertaking that is bringing together the voices, needs and varying contexts of tertiary students, teachers, peak bodies, practicing artists and arts workers. The program, which will roll out in semester 2 2023 will focus on navigating, unpacking and applying key aspects of the Code in order to educate and prepare graduates entering the sector.



How to use the Code of Practice in the classroom, How to protect student artists' rights and How to stage a student exhibition guides as part of the Teacher Toolkit.

Professional Development and Learning

Artists and Arts Workers

NAVA offered a pared-back program of professional learning opportunities to artists and arts workers to accommodate the development of our new program and integration of new audiences. We also refined the focus of our offerings to focus on the Code of Practice and began planning for future learning and development needs.

In 2022, NAVA reached artists and arts workers across in-person and online workshops, presentations and talks. These included:

- NAVA's new Code of Practice hosted by SAMAG at 107 Projects
- NAVA's Know Your Worth workshop at PIVOT
- Purrumpa - First Nations Arts & Culture National Gathering
- Exploring NAVA's Code of Practice presented by NAVA and RMIT
- Know Your Worth: Artist Fees & Wages
- National Cultural Policy: Visual Arts Voice
- Artistic Courage: reimagining work, ambition, and equity in the arts
- Creating Out Loud industry briefing
- Breaking the pattern of policy neglect for the arts
- Arts and Arts Education in Crisis
- NAVA at CUT N POLISH

Artist Files

NAVA profiles artists across all career stages to share insights into what it is to be a professional practitioner in Australia today. In 2022 NAVA continued the popular Artist Files series featuring video interviews with NAVA Members Caroline Rothwell, Taloi Havini, Emily Crockford, Kyra Kum-Sing, and Sue Jo Wright. Collectively, views for these videos received over 23,305 plays with the most popular one being EJ Son with over 5,189 views.



NAVA Artist File: EJ Son. Photo by Anna Kucera 2022.

NAVA Grants

In 2022, NAVA distributed \$50,000 in value to visual and media arts, craft and design practitioners through its grants and scholarships programs.

Carstairs Prize

The \$10,000 Carstairs Prize for socially-engaged arts practice is supported by a private donor and administered by NAVA. 74 applications for projects that embraced participatory and collaborative experiences. This year's recipients, Queensland based Gamilaraay and Quandamooka artists, Dominique Chen and Libby Harward with Caitlin Franzmann will collaboratively develop a new socially engaged work that centres fermentation as a way of thinking through culture, diversity and belonging to place. The outcome of the work, Cultures of Care, will be incorporated as part of the Cementa Festival and residency program in Kandos NSW in 2024.

The Freedman Foundation International Travelling Scholarships

This continued to be on hold due to the impacts on travel from the ongoing pandemic.

NAVA Ignition Prize for Professional Practice

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

Windmill Trust Scholarship for Regional NSW Artists

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

NAVA received 34 applications for this year's scholarship of \$10,000. Juanita McLauchlan was announced as the recipient of 25th annual scholarship to produce a new body of work which draws upon her Gamilaraay identity and family history to explore family connections through body adornment. The result of this enquiry will be *Everywhen*, a major solo exhibition at Wagga Wagga Gallery curated by Julie Ewington opening in May 2023.

Artists' Benevolent Fund

NAVA reopened applications for the Artists' Benevolent Fund to visual artists and craft practitioners in crisis and distributed \$30,000 largely to artists affected by extreme flooding in northern New South Wales and South East Queensland early in the year.



Artists' Benevolent Fund recipient, Betty Russ, *A Leakage of Wholes (iterations)*, 2022, installation view, Metro Arts. Found objects, H₂O, nutrient, UV light, water hyacinth, salvinia, moss, various incidental weeds, earthenware, hemp fibre. Photo by Louis Lim.



Chair

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



Elected Representative - Aboriginal and Torres Strait Islander

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



Elected Representative - Artists

Rohin Kickett is a Noongar artist from the Ballardong region who now resides in Armadale, Western Australia. He has been instrumental in organising the Aboriginal Art Studio at the Champion Centre, City of Armadale's Aboriginal services hub for several years. He administers a Facebook group - Nyoongah Art in Nyoongah Country, which features many artists of various skill levels. Rohin resigned from the NAVA Board in September 2022.



Elected Representative - Artists

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



Elected Representative - Artists

Michelle Vine is an artist, educator, and researcher whose practice explores sensory experience, disability, and wellbeing. Living in Meanjin (Brisbane), Michelle has actively practiced as an artist for over a decade; prior to that she held senior management positions in the financial services and technology sectors. She brings to the NAVA board a combination of business and governance skills, now applied to her thriving arts practice, along with lived experience of disability which informs her artworks and her advocacy for disability inclusion.



Elected Representative - Organisations (Deputy Chair)

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



Elected Representative - Organisations

Sue-Lyn Aldrian-Moyle is co-founder of the artist-led social enterprise Creative Collab. She works for the Aboriginal Art Centre Hub WA and John Curtin Gallery and volunteers with Australian Arts amidst COVID-19 and the City of Vincent Arts Advisory Panel. She speaks on the business and marketing side of arts practice and explores displacement and identity in her photography and writing. As a visual arts professional she has experience in liaising with federal, state and local governments, managing membership organisations, strategic and crisis communications, community consultation, public art and private commissioning, programming artists' professional development, organisational strategy and funding.



Co-opted Representative

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



Treasurer

Anjli Punia is based in Coffs Harbour, on the mid-north coast of NSW. She is a member of Chartered Accountants Australia and New Zealand (CAANZ), and 14 years of accounting and finance experience across several industries including transport, primary production, taxation insolvency and bankruptcy, and financial reporting.



Company Secretary

Kate Joannou is a highly experienced administrator across not for profit and government sectors with a focus on supporting Boards and Committees. She is currently the Policy and Communications Manager at the Botanic Gardens and State Herbarium in South Australia.

NAVA also acknowledges and thanks Tom Müller, elected artist 2020-2022.

Acknowledgements

Staff

Executive Director: Penelope Benton
 Deputy Director: Georgie Cyrillo
 Advocacy and Communications Manager: Leya Reid
 Operations and Finance Coordinator: Holly Morrison
 Code of Practice Project Manager: Rhianna Pezzaniti
 Education Coordinator (Schools): Alise Hardy
 Education Coordinator (Tertiary): Andree Ruggeri
 Membership and Communications Officers: Emma Pham, Sarah Rose (until September), Naomi Segal, Donnlyn Xu
 Designers: Missy Dempsey, Kathryn Collins - KC & the Graphics Bandwagon
 Financial Consultant: Jocelyn Payne
 IT Consultant: Jay Cooper

NAVA is very grateful to the following partners and supporters:

NAVA is assisted by the Visual Arts and Craft Strategy, an initiative of the Australian, State and Territory Governments.

The Code revision was supported by the Australia Council and NSW Government through Create NSW.

Generous donors Kirsty Ross and the Windmill Trust.

NAVA acknowledges and thanks our legal partners ABL and media partners Artlink, Art Monthly, Art Almanac, Eyeline and Vault.

Major Funders



Code Of Practice Revision Funders



Media Partners



Legal Partners



NAVA Board 2022 Lisa Radford, Imogen Beynon, Patrice Sharkey, Clothilde Bullen, Penelope Benton, Michelle Vine, Bianca Beetson, Sue-Lyn Aldrian Moyle, Anjli Punia. In the background Ryan Presley 'The Dunes (How good is Australia)' 2021, oil, synthetic gold and 23k gold leaf on poly-cotton, 364x152cm (diptych) as part of solo exhibition Fresh Hell at Adelaide Contemporary Experimental. Photo by Grace Marlow.



NATIONAL ASSOCIATION FOR THE VISUAL ARTS LIMITED

(a company limited by guarantee)
ABN 16 003 229 285

Annual Report
31 December 2022

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National Association for the Visual Arts Ltd

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Corporate Information

National Association for the Visual Arts Ltd

	Name	Special Responsibilities
Directors	Abdul Abdullah Sue-Lyn Aldrian Moyle Bianca Beetson Imogen Beynon Clothilde Bullen Anjli Punia Lisa Radford Patrice Sharkey Michelle Vine	Development Subcommittee Governance Subcommittee Chair, Development Subcommittee Treasurer, Development Subcommittee Deputy Chair, Governance Subcommittee Governance Subcommittee, Development Subcommittee
Company Secretary	Kate Joannou	Governance Subcommittee
Registered Office and Principal Place of Business	119 Bathurst St Sydney NSW 2000	
Bankers	Westpac Banking Corporation 50 MacLeay Street Potts Point NSW 2011	
Auditor	Steven J Miller & Co Chartered Accountants	

Directors' Report

National Association for the Visual Arts Ltd

The Directors of the National Association for the Visual Arts Ltd present their Report together with the financial statements for the year ended 31 December 2022 and the Independent Audit Report thereon.

Directors' details and meetings

The following persons were directors of the National Association for the Visual Arts Ltd during the whole of the financial year and up to the date of this report, unless otherwise stated.

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

Name	Date of Appointment	Date of Cessation	Board meetings	
			A	B
Abdul Abdullah	20 Jan 23	continuing	0	0
Sue-Lyn Aldrian Moyle	26 May 22	continuing	4	2
Bianca Beetson	18 May 21	continuing	6	6
Imogen Beynon	19 Jul 21	continuing	9	9
Clothilde Bullen	11 May 21	continuing	7	6
Maria Farmer	22 Jun 16	26 May 22	3	2
Rohin Kickett	26 May 20	15 Sept 22	7	5
Tom Müller	26 May 20	26 May 22	3	3
Kathir Ponnusamy	7 Mar 14	27 Jan 22	1	1
Anjli Punia	30 Aug 22	continuing	1	0
Lisa Radford	26 May 20	continuing	6	3
Patrice Sharkey	26 May 20	continuing	9	9
Michelle Vine	26 May 22	continuing	4	3

A Number of meetings the director was entitled to attended

B Number of meetings the directors attended

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

Company secretary

Kate Joannou has been the Company Secretary from late 2021.

Treasurer

Kathir Ponnusamy resigned as Treasurer in January 2022 after eight years in the role. He was replaced by Anjli Punia on August 2022.

Operating result

The operating deficit for the year ended 31 December 2022 was \$(26,367) (2021: surplus \$11,037). The 2022 deficit was due to a drawdown of funds which were received and recognised as revenue in 2020 and 2021 for the Artists' Benevolent Fund, which were distributed to support artists affected by flooding in northern NSW in early 2022. As the expenses were paid in 2022 with the revenue being recorded in prior years, it has been a major contributor to the deficit of \$26,367. Had it not been for this expenditure/revenue mismatch, the Company would have delivered a surplus of \$9,393.

Dividends

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

Directors' Report

National Association for the Visual Arts Ltd

Principal activities

The National Association for the Visual Arts (NAVA) is a Membership organisation which brings together the many voices of the contemporary arts sector to improve fundamental conditions of work and practice. We do this through advocacy, education and the Code of Practice for Visual Arts, Craft and Design.

Membership

NAVA achieved its highest ever paid Membership number in September 2022, reaching 4,443. NAVA's paid Membership numbers had been steadily rising prior to the major bushfires of 2019/20, floods and the pandemic, reaching 4,337 in October of 2019. Through the major disruption to the sector that followed, paid Memberships dropped, recovered briefly and then dropped again. Since the beginning of 2022, a slow but steady pattern of inclining paid Memberships has returned.

Advocacy

In 2022, crisis response was an ongoing concern with the impacts of the devastating Omicron wave and overwhelming flood emergencies on an already weakened visual arts sector. NAVA advocated for targeted support for the visual arts, craft and design sector with accessible insurance and crisis funding for artists and so galleries and organisations can respond to emergencies without drawing funds away from their ongoing work. NAVA also reopened applications for the Artists' Benevolent Fund to visual artists and craft practitioners in crisis and distributed \$30,000 to artists affected by flooding in northern NSW early in the year.

Ahead of the Federal Election in May, NAVA's #VoteForArt campaign called on candidates to support five key policy priorities: put First Nations first; stimulate long-term sustainability; pay artists for their work; prioritise equity, cultural safety and accessibility; and nourish arts education. Prior to the release of the campaign, NAVA drew on the findings from the Code of Practice revision work and consulted with the Contemporary Art Organisations Australia (CAOA) network, Australian Museums and Galleries Association (AMaGA), Indigenous Art Code, Aboriginal Regional Arts Alliance Board (NSW), Guildhouse, Art Association of Australia and New Zealand (AAANZ) and the National Public Galleries Alliance (NPGA).

In August, NAVA hosted five one-hour Zoom workshops to consult and engage our Members in the development of NAVA's submission to the Australian Government's new National Cultural Policy consultation. These sessions, attended by over 250 Members and subscribers, were an opportunity for artists, arts workers, organisations and audiences from across the visual arts, craft and design sector to collaborate, share insights and ideas for arts policy, and discuss the benefits of adding our individual and collective voices and needs in submissions to this important consultation.

Education

We were pleased to announce project funding from the Australia Council for the Arts to employ two Education Coordinators in a full-time job share to lead the planning and development of a dedicated teacher professional development program for secondary and tertiary schools that introduces aspiring artists and arts sector workers to the fundamentals of good practice industry standards. The Education Coordinators built education sector alliances and reinvigorated NAVA's learning resources with the updated Code of Practice. Beyond 2022, the longevity of the program relies on NAVA securing additional and ongoing funding to support the delivery of this vital work.

Code of Practice

NAVA released its new Code of Practice for Visual Arts, Craft and Design in September 2022. The sixth edition of the Code sets out good practice approaches to working relationships, ethical standards of access and inclusion, and payment rates for artists and arts workers. The Code is available on a new digital platform with improved aspects of design, function and access. <https://code.visualarts.net.au/>

Directors' Report

National Association for the Visual Arts Ltd

Code of Practice continued

Since it was announced that NAVA would undertake a major revision of the Code in 2018, almost 2,000 people were involved in consultations with varying degrees of input and more than 40 artists and arts workers were commissioned to first write a set of discussion papers and then develop the new Code in full.

Key changes and additions to the Code include:

- a full revision to Payment Standards for artists and arts workers
- a new introductory Principles, Ethics and Rights chapter with sections on First Nations, Access Rights for d/Deaf and Disabled People, Racial Equity and Representation, Gender Equity, Equitable Application Processes, Freedom of Expression, Climate Adaptation and Justice, Emergency Response and Disaster Preparedness, Community Engagement and Climate Adaptation and Environmental Action, Social Media, and Grievance and Dispute Resolution
- new sections on Artist Run Initiatives (ARIs), Working with First Nations Art Centres, Touring Exhibitions, Festivals, Funding and Sponsorship
- greater support for Access Rights, Indigenous Cultural and Intellectual Property (ICIP) and other specific considerations for working with First Nations practitioners embedded throughout.

This project was assisted by the Australian Government through the Australia Council for the Arts, its arts funding and advisory body, and the NSW Government through Create NSW.

As per consistent recommendations from the Code's Disability Focus Group, quotes are being received for additional accessibility features such as Auslan interpretations for key sections, video animations and infographics, podcasts, and audio media. Funding to support the full scope of that work is being sought in 2023.

Directors' qualifications and experience

Names and qualifications	Experience and special responsibilities
Abdul Abdullah M. Fine Art, B. Art (Art)	Abdul Abdullah is an Australian multi-disciplinary artist. As a self-described 'outsider amongst outsiders' with a post 9/11 mindset, his practice is primarily concerned with the experience of the 'other' and is particularly interested in the disjuncture between perception/projection of identity and the reality of lived experience. Identifying as a Muslim and having both Malay/Indonesian and convict/settler Australian heritage, Abdullah occupies a precarious space in the political discourse that puts him at odds with popular definitions. He sees himself as an artist working in the peripheries of a peripheral city, in a peripheral country, orbiting a world on the brink. His work has been censored by politicians who have accused him of attacking Australian culture, and once a member of the Christian Democratic party wrote that Abdullah wants to "convert young Australians" and that he "worships a moon god".
Anjli Punia Grad Dip (Chartered Accounting) B. Business (Accounting)	Anjli Punia is based in Coffs Harbour, on the mid-north coast of NSW. She is a member of Chartered Accountants Australia and New Zealand (CAANZ), and 14 years of accounting and finance experience across several industries including transport, primary production, taxation insolvency and bankruptcy, and financial reporting. Treasurer

Directors' Report

National Association for the Visual Arts Ltd

Directors' qualifications and experience continued

Names and qualifications	Experience and special responsibilities
<p>Bianca Beetson PhD Visual Arts, B. Arts (Visual Arts) Hons</p>	<p>Dr Bianca Beetson is a Kabi Kabi (Sunshine Coast) Wiradjuri (NSW) woman and has been a practising artist for over 27 years. Bianca works across a broad range of media including painting, drawing, sculpture, installation, photography, fibre arts and public art. In 2018 Bianca was awarded a Doctor of Visual Art, from the QLD College of Art, Griffith University. Bianca was also a founding member of the seminal Aboriginal artist collective proppaNOW Aboriginal artist collective.</p> <p>Her current board and advisory group memberships include the Board of Trustees of the QLD Art Gallery/Gallery of Modern Art and its Aboriginal and Torres Strait Islander advisory panel. She is also a member of the Museum of Contemporary Art Artist Advisory Panel, on the Board of Digi Youth Arts and a member of the newly formed Arts QLD First Nations Arts and Cultures Advisory panel.</p>
<p>Clothilde Bullen M. Curatorial Studies (Visual Arts), B. Psychology and Indigenous Studies</p>	<p>Clothilde Bullen is the Curator and Head of Indigenous Programs at the Art Gallery of Western Australia and is a Wardandi (Nyoongar) and Badimaya (Yamatji) Aboriginal woman. She was previously the Senior Curator of Aboriginal and Torres Strait Islander Collections and Exhibitions at the Museum of Contemporary Art Australia and prior to that, the Curator of Indigenous Art at the Art Gallery of Western Australia for over a decade. Most recently, she co-curated the award-winning John Mawurndjul: I am the old and the new, and The National: New Australian Art, and Richard Bell: You Can Go Now for the MCA in 2021.</p> <p>Clothilde is on the international selection panel for the British Council's Intersect program and is a current Board member for the Australian charter of the International Association for Art Critics. She is also a Museums and Histories Board member for Create NSW and is an Alumni member of the British Council Accelerate Scholarship for Indigenous Leadership in the Arts. Clothilde's advocacy continues with her position as co-Chair of Indigenous Voices, a program supporting Aboriginal and Torres Strait Islander mentors and emerging writers in collaboration with Art Monthly Australasia and the Power Institute at Sydney University.</p>
<p>Imogen Beynon B. Laws, B. Fine Arts</p>	<p>Imogen Beynon is a Deputy Director at the United Workers Union. Her professional experience includes senior leadership positions in government and member-based organisations, with key responsibilities across industrial law, strategic leadership, regulation and policy.</p> <p>She is passionate about re-imagining and rebuilding strong worker movements, including through a series of projects at the intersection of art, labour and the conditions of artistic production. Imogen holds a Bachelor of Laws (Honours – First Class) and a Bachelor of Fine Arts (Honours – First Class), both from Monash University.</p>
<p>Kate Joannou</p>	<p>Kate Joannou is a highly experienced administrator across not for profit and government sectors with a focus on supporting Boards and Committees. She is currently the Policy and Communications Manager at the Botanic Gardens and State Herbarium in South Australia.</p> <p>Company Secretary</p>

Directors' Report

National Association for the Visual Arts Ltd

Directors' qualifications and experience continued

Names and qualifications	Experience and special responsibilities
<p>Lisa Radford PhD Arts, B. Fine Art</p>	<p>Lisa Radford is an artist and writer. More often than not she works with others, most recently with Sam George and Yhonnie Scarce but previously with TCB art inc. and as a member of the collective DAMP. Currently working in the Painting Department at the Victorian College of the Arts, University of Melbourne, she shares thoughts publicly and intermittently in the The Saturday Paper.</p>
<p>Michelle Vine B. Fine Art (Hons)</p>	<p>Michelle Vine is an artist, educator, and researcher whose practice explores sensory experience, disability, and wellbeing.</p> <p>Michelle graduated from Queensland College of Art (QCA), Brisbane in 2019 with a University Medal for Fine Art. As an academic she has taught across Fine Art, Photography and Design at the QCA. She currently works for Griffith University's Indigenous Research Unit as a Research Support Officer.</p> <p>Living in Meanjin (Brisbane), Michelle has actively practiced as an artist for over a decade; prior to that she held senior management positions in the financial services and technology sectors. She brings to the NAVA Board a combination of business and governance skills, now applied to her thriving arts practice, along with lived experience of disability which informs her artworks and her advocacy for disability inclusion.</p>
<p>Patrice Sharkey B. Arts (Hons)</p>	<p>Patrice Sharkey is a curator, writer and arts worker who lives on Kaurna land in Adelaide. She is currently the Artistic Director of ACE Open, South Australia's flagship contemporary art space, and was previously the Director of West Space in Melbourne (2015-2018). Patrice's work experience also spans the university and commercial sectors, including roles as Assistant Curator at Monash University Museum of Art and Gallery Assistant at Sutton Gallery. She received a Bachelor of Arts (First Class Honours), majoring in Art History / Cultural Studies, from the University of Melbourne in 2010, and is an alumni of the Australia Council's Future Leaders Program. In 2021 she will serve as Associate Curator for Block Universe - London's leading international performance art festival.</p>
<p>Sue-Lyn Aldrian-Moyle B Comms (Photomedia/Journalism)</p>	<p>Sue-Lyn Aldrian-Moyle is an Australian Singaporean from Whadjuk Noongar Country, and is co-founder of the artist-led social enterprise Creative Collab. She works for the Aboriginal Art Centre Hub WA and John Curtin Gallery and volunteers with Australian Arts amidst COVID-19 and the City of Vincent Arts Advisory Panel.</p> <p>Sue-Lyn holds a B Comms (Photomedia/Journalism) from ECU with exchange to HKBU and SHU. She speaks on the business and marketing side of arts practice and explores displacement and identity in her photography and writing. As a visual arts professional she has experience in liaising with federal, state and local governments, managing membership organisations, strategic and crisis communications, community consultation, public art and private commissioning, programming artists' professional development, organisational strategy and funding.</p>

Directors' Report

National Association for the Visual Arts Ltd

Contribution in winding up

The Company is incorporated under the Corporations Act 2001, and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$5 each towards meeting any outstanding obligations of the Company. At 31 December 2022, the total amount that members of the Company are liable to contribute if the Company wound up is \$45 (2021: \$45).

Auditor's independence declaration

A copy of the Auditor's Independence Declaration as required under s.60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is included in page 9 of this financial report and forms part of the Directors' Report.

Signed in accordance with a resolution of the Directors.

CLOTHILDE BULLEN
Director
Sydney

Dated / /

Auditor's Independence Declaration

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

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of the National Association for the Visual Arts Ltd for the year ended 31 December 2022, I declare that, to the best of my knowledge and belief, there have been:

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

STEVEN J MILLER & CO
Chartered Accountants

S J MILLER
Registered Company
Auditor No 4286

Sydney

Dated / /

Statement of Surplus or Deficit and Other Comprehensive Income

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

	Note	2022 \$	2021 \$
Revenue	4	1,330,144	1,242,431
Other income	4	9,837	45,721
Administration expenses		(153,100)	(187,981)
Legal services expense		-	(15,000)
Insurance scheme		(341,493)	(315,672)
Depreciation expense	9, 10	(7,526)	(18,390)
Employee benefits expense	12	(492,886)	(549,500)
Project expenses		(371,343)	(190,572)
Surplus/(deficit) before income tax		(26,367)	11,037
Income tax expense	3.7	-	-
Surplus/(deficit) for the year		(26,367)	11,037
Other comprehensive income for the year, net of income tax		-	-
Total comprehensive income/(loss) for the year		(26,367)	11,037

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

Statement of Financial Position

As at 31 December 2022

National Association for the Visual Arts Ltd

	Note	2022 \$	2021 \$
Assets			
Current			
Cash and cash equivalents	5	831,275	888,076
Trade and other receivables	6	8,396	23,550
Other current assets	8	186,328	149,428
Current assets		1,025,999	1,061,054
Non-current			
Property, plant and equipment	9	5,464	8,357
Intangible assets	10	15,697	-
Non-current assets		21,161	8,357
Total assets		1,047,160	1,069,411
Liabilities			
Current			
Trade and other payables	11	54,904	52,432
Employee provisions	12	31,131	25,165
Grant liabilities	13	53,621	92,495
Other liabilities	14	406,386	378,155
Current liabilities		546,042	548,247
Non-current			
Employee provisions	12	24,377	18,056
Non-current liabilities		24,377	18,056
Total liabilities		570,419	566,303
Net assets		476,741	503,108
Equity			
Unrestricted funds		476,741	503,108
Total equity		476,741	503,108

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

Statement of Changes in Equity

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

	Note	Artists Benevolent Restricted funds \$	AusCo VACS Restricted funds \$	Unrestricted funds \$	Total equity \$
Balance at 1 January 2021		89,937	-	402,134	492,071
Surplus for the year		-	-	11,037	11,037
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		-	-	11,037	11,037
Sub-total		89,937	-	413,171	503,108
2019 restricted grants expended in 2021		(89,937)	-	89,937	-
Sub-total		-	-	503,108	503,108
Transfer to/(from) reserves		-	-	-	-
Balance at 31 December 2021		-	-	503,108	503,108
Balance at 1 January 2022		-	-	503,108	503,108
Deficit for the year		-	-	(26,367)	(26,367)
Other comprehensive income		-	-	-	-
Total comprehensive loss for the year		-	-	(26,367)	(26,367)
Sub-total		-	-	476,741	476,741
Balance at 31 December 2022		-	-	476,741	476,741

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

Statement of Cash Flows

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

	Note	2022 \$	2021 \$
Operating activities			
Receipts from:			
• Client contributions		1,014,723	953,146
• Donations received		45,508	93,303
• Government grants		330,289	377,029
• JobKeeper and JobSaver subsidies		-	45,721
• Interest income		3,196	98
Payments to clients, suppliers and employees		(1,430,187)	(1,343,123)
Net cash provided by/(used in) operating activities		(36,471)	126,174
Investing activities			
Purchases of plant and equipment	9	(324)	(1,318)
Purchase of Intangibles	10	(20,006)	-
Net cash used in investing activities		(20,330)	(1,318)
Financing activities			
Repayment of principal portion of lease liabilities		-	(12,027)
Net cash used in financing activities		-	(12,027)
Net change in cash and cash equivalents		(56,801)	112,829
Cash and cash equivalents, beginning of year		888,076	775,247
Cash and cash equivalents, end of year	5	831,275	888,076

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

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

1 General information and statement of compliance

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

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures and the Australian Charities and Not-for-profits Commission Act 2012. National Association for the Visual Arts Ltd is a not-for-profit entity for the purpose of preparing the financial statements.

Historical cost convention

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

Critical cost convention

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

The financial statements for the year ended 31 December 2022 were approved and authorised for issuance by the Board of Directors.

2 New and revised standards or interpretations

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

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the company.

The following Accounting Standards and Interpretations are most relevant to the company:

2.1 Conceptual Framework for Financial Reporting (Conceptual Framework)

The company has adopted the revised Conceptual Framework from 1 January 2022. The Conceptual Framework contains new definition and recognition criteria as well as new guidance on measurement that affects several Accounting Standards, but it has not had a material impact on the company's financial statements.

2.2 AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities

The company has adopted AASB 1060 from 1 January 2022. The standard provides a new Tier 2 reporting framework with simplified disclosures that are based on the requirements of IFRS for SMEs. As a result, there is increased disclosure in these financial statements for key management personnel, related parties, tax and financial instruments.

3 Summary of accounting policies

3.1 Overall considerations

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

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.1 Overall considerations continued

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

3.2 Revenue

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

Ticket Sales

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

Project administration fees

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

Project income

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

Reimbursements received

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

Sponsorship revenue

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

Government grants

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

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

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.2 Revenue continued

Donations and bequests

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

Interest income

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

Membership fees

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

3.3 Operating expenses

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

3.4 Intangible assets

Recognition of other intangible assets:

Acquired intangible assets

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

Subsequent measurement

All intangible assets are accounted for using the cost model whereby capitalised costs are amortised on a straight-line basis over their estimated useful lives, as these assets are considered finite. Residual values and useful lives are reviewed at each reporting date. In addition, they are subject to impairment testing as described in Note 3.15. The following useful lives are applied:

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

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

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

3.5 Property, plant and equipment

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

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

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.5 Property, plant and equipment continued

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

- Office furniture: 5-10 years
- Office machines: 3-10 years
- Right-of-use asset Over the term of the lease

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

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

3.6 Intangible assets

Operating leases

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

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

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

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

Operating leases – Measurement Basis for Comparatives

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

3.7 Income taxes

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

3.8 Cash and cash equivalents

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

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.9 Employee benefits

Short-term employee benefits

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

Other long-term employee benefits

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

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

Post-employment benefits plans

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

Defined contribution plans

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

3.10 Provisions, contingent liabilities and contingent assets

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

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

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

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.11 Deferred income

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

3.12 Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

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

3.13 Economic dependence

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

3.14 Financial instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the financial instrument and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through surplus or deficit, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

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

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

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

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

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.14 Financial instruments continued

Classifications are determined by both:

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

Subsequent measurement of financial assets

Financial assets at amortised cost

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

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

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

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

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

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

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

Impairment of Financial assets

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

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

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

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

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date. '12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.14 Financial instruments continued

Subsequent measurement of financial assets continued

Impairment of Financial assets continued

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

Trade and other receivables

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

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

Classification and measurement of financial liabilities

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

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

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

3.15 Significant management judgement in applying accounting policies

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

Coronavirus (COVID-19) pandemic

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

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

3 Summary of accounting policies continued

3.15 Significant management judgement in applying accounting policies continued

Revenue Recognition

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

Estimation uncertainty

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

Impairment

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

Useful lives of depreciable assets

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

Long service leave

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

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

4 Revenue

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

	Note	2022 \$	2021 \$
Revenue			
Donations received		45,509	93,303
Government grants	4.1	352,988	252,156
Investment income:			
• Interest		3,196	98
Membership fees received		884,152	833,550
Project administration fees received		11,181	17,028
Sponsorships received - in-kind		30,000	28,960
Legal services received - in-kind		-	15,000
Transit insurance sales		-	1,220
Workshop fees received		3,118	1,116
		1,330,144	1,242,431
Other income			
JobSaver subsidy		-	45,721
Sundry income		9,837	-
		9,837	45,721
Total revenue and other income		1,339,981	1,288,152

4.1 Government grants

	Note	2022 \$	2021 \$
Unexpended grants - 1 January	4.2	92,495	1,897
Grants received during the year	4.3	300,263	342,754
		392,758	344,651
Less:			
Unexpended grants - 31 December	4.4	(39,770)	(92,495)
		(39,770)	(92,495)
Net grant revenue		352,988	252,156

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

4 Revenue continued

4.2 Unexpended grants – 1 January

	Note	2022 \$	2021 \$
Create NSW:			
• Ambitious & Fair: a new, National Code of Practice		25,000	-
• Professional Practice Program		32,495	-
Australia Council for the Arts:			
• Ambitious & Fair: a new, National Code of Practice		35,000	-
Copyright Agency Limited			
• Professional Practice Mentorship Program		-	1,897
		92,495	1,897

4.3 Grants received during the year

	Note	2022 \$	2021 \$
Create NSW:			
• Ambitious & Fair: a new, National Code of Practice		-	40,000
• Professional Practice Program		-	40,000
Australia Council for the Arts:			
• Triennial VACS		175,278	176,754
• Ambitious & Fair: a new, National Code of Practice		100,000	60,000
• Vaccination Campaign: Sit for an Artist		-	26,000
Copyright Agency Limited:			
• Art is a real job		24,985	-
Sub-total carried forward		300,263	342,754

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

4 Revenue continued

4.4 Unexpended grants – 31 December

	Note	2022 \$	2021 \$
Create NSW:			
Ambitious & Fair: a new, National Code of Practice		-	25,000
Professional Practice Program		-	32,495
Australia Council for the Arts:			
Ambitious & Fair: a new, National Code of Practice		14,785	35,000
Copyright Agency Limited:			
Art is a real job		24,985	-
		39,770	92,495

5 Cash and cash equivalents

Cash and cash equivalents consist of the following:

	Note	2022 \$	2021 \$
Cash at bank		831,220	888,021
Cash on hand		55	55
	5.1	831,275	888,076

5.1 Reconciliation of cash

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

	Note	2022 \$	2021 \$
Cash and cash equivalents	5	831,275	888,076

6 Trade and other receivables

Trade and other receivables consist of the following:

	Note	2022 \$	2021 \$
Current			
Trade receivables		5,877	13,550
Bond – Sydney office		150	-
Refunds receivable		2,369	10,000
		8,396	23,550

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

7 Financial risk management

7.1 Categories of financial assets and liabilities

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

	Note	2022 \$	2021 \$
Financial assets			
<i>Financial assets measured at amortised cost</i>			
• Cash and cash equivalents	5	831,275	888,076
• Trade and other receivables	6	8,396	23,550
		839,671	911,626
Financial liabilities			
<i>Financial liabilities measured at amortised cost</i>			
Trade and other payables	11	54,904	52,432
		54,904	52,432

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

8 Other assets

Other assets consist of the following:

	Note	2022 \$	2021 \$
Prepayments		186,328	149,428

Notes to the Financial Statements

For the year ended 31 December 2022

National Association for the Visual Arts Ltd

9 Property, plant and equipment

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

	Right-of-Use Asset \$	Office Furniture \$	Office Machines \$	Artworks \$	Total 2022 \$
Gross carrying amount					
Balance 1 January 2022	-	3,672	27,202	2,658	33,532
Additions	-	-	324	-	324
Disposals	-	-	-	-	-
Balance 31 December 2022	-	3,672	27,526	2,658	33,856
Depreciation and impairment					
Balance 1 January 2022	-	(3,473)	(21,650)	(52)	(25,175)
Written back on disposal	-	-	-	-	-
Depreciation expense	-	(104)	(3,087)	(26)	(3,217)
Balance 31 December 2022	-	(3,577)	(24,737)	(78)	(28,392)
Carrying amount 31 December 2022	-	95	2,789	2,580	5,464
Gross carrying amount					
Balance 1 January 2021	26,318	3,672	25,884	2,658	58,532
Additions	-	-	1,318	-	1,318
Disposals	(26,318)	-	-	-	(26,318)
Balance 31 December 2021	-	3,672	27,202	2,658	33,532
Depreciation and impairment					
Balance 1 January 2021	(11,963)	(3,369)	(17,746)	(25)	(33,103)
Written back on disposal	26,318	-	-	-	26,318
Depreciation expense	(14,355)	(104)	(3,904)	(27)	(18,390)
Balance 31 December 2021	-	(3,473)	(21,650)	(52)	(25,175)
Carrying amount 31 December 2021	-	199	5,552	2,606	8,357

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

10 Intangible assets

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

	Website \$	Total 2022 \$	Total 2021 \$
Gross carrying amount			
Balance 1 January	145,930	145,930	145,930
Additions	20,006	20,006	-
Balance 31 December	165,936	165,936	145,930
Amortisation			
Balance 1 January	(145,930)	(145,930)	(145,930)
Amortisation	(4,309)	(4,309)	-
Balance 31 December	(150,239)	(150,239)	(145,930)
Carrying amount 31 December	15,697	15,697	-

11 Trade and other payables

Trade and other payables recognised consist of the following:

	Note	2022 \$	2021 \$
Current:			
Net GST payable		5,288	10,294
Other payables		7,069	7,059
PAYG payable		17,058	13,376
Superannuation payable		15,971	14,496
Trade payables		9,518	7,207
		54,904	52,432

12 Employee remuneration

12.1 Employee benefits expense

Expenses recognised for employee benefits are analysed below:

	Note	2022 \$	2021 \$
Employee benefits provided/(written back)		7,007	(1,077)
Staff training and amenities		9,513	9,700
Superannuation – defined contribution plans		42,974	46,831
Wages, salaries and fees		426,656	491,308
Workers compensation insurance		6,736	2,738
Employee benefits expense		492,886	549,500

Notes to the Financial Statements

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

12 Employee remuneration continued

12.2 Employee benefits

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

	Note	2022 \$	2021 \$
Current:			
Annual leave		31,131	25,165
		31,131	25,165
Non-current			
Long service leave		24,377	18,056
		24,377	18,056

13 Grant liabilities

Other liabilities can be summarised as follows:

	Note	2022 \$	2021 \$
Current:			
Unexpended grants	4.4	39,770	92,495
Unexpended Auspiced Grant		13,851	-
		53,621	92,495

14 Other liabilities

Other liabilities can be summarised as follows:

	Note	2022 \$	2021 \$
Current:			
Membership fees received in advance		406,386	378,155
		406,386	378,155

15 Contingent liabilities

There are no contingent liabilities that have been incurred by the company in relation to 2022 or 2021.

16 Member's guarantee

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum \$5 each towards meeting any outstanding obligations of the entity. At 31 December 2022, the total amount that members of the company are liable to contribute if the company wound up is \$45 (2021: \$45).

Notes to the Financial Statements

For the year ended 31 December 2022

National Association for the Visual Arts Ltd

17 Related party transactions

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

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

17.1 Transactions with related entities

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

17.2 Transactions with key management personnel

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

	2022 \$	2021 \$
Total key management personnel remuneration	153,725	206,043

18 Post-reporting date events

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the company up to 31 December 2022, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 31 December 2022 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

19 Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Steven J Miller & Co, the auditor of the company:

	2022 \$	2021 \$
Audit services – Steven J Miller & Co Audit of the financial statements	7,050	6,950

Directors' Declaration

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

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

- (a) The financial statements and notes of the National Association for the Visual Arts Ltd are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including;
 - (i) Giving a true and fair view of its financial position as at 31 December 2022 and of its performance for the financial year ended on that date; and
 - (ii) Complying with Australian Accounting Standards – Simplified Disclosures (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulation 2022; and
- (b) There are reasonable grounds to believe that National Association for the Visual Arts Ltd will be able to pay its debts as and when they become due and payable (Refer Notes 3.13 and 18).

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulations 2022.

CLOTHILDE BULLEN
Director

Sydney

Date / /

Independent Auditor's Report

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

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of National Association for the Visual Arts Limited, which comprises the statement of financial position as at 31 December 2022, the statement of surplus or deficit and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' declaration.

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

- (a) Giving a true and fair view of the company's financial position as at 31 December 2022 and of its financial performance and cash flows for the year then ended; and
- (b) Complying with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 31 December 2022 but does not include the financial report and my auditor's report.

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

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

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

Independent Auditor's Report

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

Directors' Responsibility for the Financial Report

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

In preparing the financial report, the Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

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

Independent Auditor's Report

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

Auditor's Responsibility for Audit of the Financial Report continued

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

STEVEN J MILLER & CO
Chartered Accountants

S J MILLER
Registered Company
Auditor No 4286

Sydney

Dated / /

Additional Financial Information Disclaimer

National Association for the Visual Arts Ltd

The additional financial data presented on page 36 to 38 is in accordance with the books and records of the company which have been subjected to the auditing procedures applied in my statutory audit of the company for the year ended 31 December 2022. It will be appreciated that my statutory audit did not cover all details of the additional financial information. Accordingly, I do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

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

STEVEN J MILLER & CO
Chartered Accountants

S J MILLER
Registered Company
Auditor No 4286

Sydney

Dated / /

Detailed Statements of Surplus or Deficit

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

SCHEDULE 1 – GENERAL OPERATIONS	Note Sch	2022 \$	2021 \$
INCOME			
Activities Income			
• Activities and services income		898,450	851,694
• Product sales		-	1,220
Private Sector Income			
• Donations		21,009	40,253
• Foundations		24,500	53,050
• Sponsorship income – in-kind		30,000	28,960
• Legal services income – in-kind		-	15,000
Other Income			
• Interest		3,196	98
• JobSaver subsidy		-	45,721
• Sundry and other earned income		9,837	-
Government Grant Income			
• Operational grants		160,493	118,651
• Project grants		192,495	133,505
TOTAL INCOME		1,339,980	1,288,152
LESS: EXPENDITURE			
Salaries, Wages & Fees			
• Artists and art workers		155,903	157,716
• Production and technical		16,595	25,246
• Management and administrative		561,510	501,704
• Allowances and on-costs		93,058	63,766
Program, Production and Touring			
• Events and travel		4,961	6,370
• Advocacy		23,196	21,476
• Member expenses		342,195	316,234
Marketing and Business Development Costs			
• Marketing and Business Development Costs		85,764	87,748
Infrastructure Costs			
• Infrastructure Costs		83,165	96,855
TOTAL EXPENDITURE		1,366,347	1,277,115
NET SURPLUS/(DEFICIT)		(26,367)	11,037

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

Detailed Statements of Surplus or Deficit

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

SCHEDULE 2 - ADMINISTRATION EXPENSES	Note	2022 \$	2021 \$
EXPENSES			
Accountancy and bookkeeping fees		3,247	2,857
Advertising and promotion		47,855	41,376
Advocacy campaign		4,651	9,560
Audit fees		7,050	7,292
Artists' expenses		1,867	10,295
Artists copyright fees		1,500	2,083
AV and photography		900	25,246
Bank charges		23	41
Computer expenses		4,601	7,980
Conference expenses		1,393	485
Consulting charges		9,000	12,500
Electricity		267	959
Hospitality		527	-
Insurance		7,264	5,746
Insurance scheme		341,493	315,672
Interest paid		-	98
Legal services expense		-	15,000
Lease - photocopier		2,060	2,048
Materials		55	495
Membership campaign expenses		2,077	6,609
Merchant fees		15,266	17,876
National Board expenses		9,016	350
Office relocation		4,820	2,432
Office supplies		386	135
Postage		702	564
Printing and stationery		48	550
Membership and subscriptions		894	1,472
Rent and outgoings		6,259	7,556
Sundry expenses		12,339	7,885
Telephone and internet		2,243	3,203
Travel and accommodation		1,705	2,188
Web page services		1,891	8,100
TOTAL ADMINISTRATION EXPENSES		494,595	518,653

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

Detailed Statements of Surplus or Deficit

For the year ended 31 December 2022
National Association for the Visual Arts Ltd

SCHEDULE 3 – PROJECT EXPENSES	Note	2022 \$	2021 \$
EXPENSES			
Art Day on the Hill		3,815	5,350
Artists' Benevolent Fund		36,050	88,490
Auspice Grants		27,007	-
Carstairs Prize		11,770	14,500
Code of Practice		179,263	55,227
First Nations		8,419	-
Mentorship Program		-	5,950
Professional Development		118,526	7,505
Windmill Trust		13,500	13,550
TOTAL PROJECT EXPENSES		398,350	190,572

Note: Of the total project expenses of \$395,450, \$152,536 was paid out to artists, speakers, writers and copywriters (2021: \$145,337).

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