

Adelaide Youth Orchestras

2018 ANNUAL REPORT



MISSION

To provide talented young South Australian musicians with orchestral training, life skills and education in a safe, empowering and joyful environment.



VALUES

1. We aspire to be *excellent* in all that we do.
2. *Creativity, passion, teamwork, commitment* and *enjoyment* will underpin all our activities.
3. We demonstrate *integrity* and *accountability* at all times.
4. We aim to be *accessible* to performers and audience members who in normal circumstances might be unable to participate in our activities.
5. We *recognise* the contribution everyone who supports our activities, including players, paid staff and volunteers, members of the corporate and wider community.

STRATEGIC PRIORITIES

PURSUIT OF EXCELLENCE

We identify, recruit and train talented young South Australian musicians and enable them to achieve the highest standard of musical performance

ACCESSIBILITY AND AUDIENCE DEVELOPMENT

We ensure that our activities are accessible to the widest pool of talented young South Australian musicians and attract a broad audience base

COMMUNICATION and STAKEHOLDER ENGAGEMENT

We attract and retain a broad group of committed supporters

FINANCIAL SUSTAINABILITY

We ensure the long-term financial viability of Adelaide Youth Orchestras

ORGANISATIONAL DEVELOPMENT AND GOVERNANCE

We are a highly effective organisation and will demonstrate sound governance in all that we do

Chair's Report

It takes many people with high levels of commitment to ensure that The Adelaide Youth Orchestras achieve our objectives for the benefit of our young musicians and their audiences. Equally, we are blessed with witnessing the high standards of performance, the discipline and focus, as well as the sheer joy these young people exude.

Thank you to all who have made 2018 such a wonderful celebration of youth music. Without a doubt the future of fine music-making has never looked better. Whatever the venue, from concert halls to community centres, retirement villages and schools, our young musicians grew and shone, and audiences of all ages were thrilled and inspired.

The valuable investment from over thirty professional musicians, contributing as conductors, tutors and mentors, boosted our capacity. Our staff, led by General Manager, Claire Oremland, were committed and passionate in their delivery of activities and opportunities for our 230 young musicians.

Special thanks must go to our parents and friends, who volunteered at rehearsals, concerts and functions. To my colleagues on the Board, thank you for your generosity of time and expertise for the advancement of our organisation. We farewell Lowen Partridge from the Board and acknowledge her ten years of devoted service and provision of specialist marketing and brand advice.

The many businesses and individuals who provide pro bono services enabled us to function to a high professional standard. Our major philanthropic funder, the James and Diana Ramsey Foundation, together with the Klein Family Foundation, continued to recognise the value of music education for young people and the important role we play in music development.

We welcomed the RAA as our new regional touring sponsor, which opened up both workshop and performance opportunities in country areas. Our partnership with Alfred James continued to enable our performances in retirement villages, which are always well received by the elderly and staff. Program grants from the SA Dept of Education and the Day Foundation supported our in-schools activities at music specialist schools and in selected low socio-economic areas.

We take this opportunity to recognise our inspirational Artistic Director, Keith Crellin OAM, whose energy and wisdom continues to guide our organisation. Our focus on alumni during 2018 demonstrated the impact that early experience with performing in a youth orchestra has had on the future careers of these notable performers and composers who featured in our concert program. We thank these individuals for their generosity of spirit and mentorship in collaborating with our staff and young musicians. Special thanks must go to Bryan Griffith, who has been the catalyst for our alumni ensemble and joined us as conductor for one of our Maestro concerts.

On a serious note, whilst we achieved a modest financial contingency in 2018, our traditional high dependency on private donations and project funding leaves us in a precarious position. We will be seeking improved government funding to give us greater surety in our leadership role within the music sector and in providing arts experiences for young people in South Australia.

The Adelaide Youth Orchestras is a powerful expression of community generated arts activity that demonstrates the power of high performing young people as they engage with diverse audiences. Congratulations to all who have been involved in our organisation during 2018.



Catherine Baldwin
Chair

Artistic Director's Report

It is close on twenty years since a group of interested individuals from various education and musical establishments got together to discuss the possible formation of an Adelaide Youth Orchestra. I was a member of that committee and from the outset it seemed to me a given that young musicians in South Australia should have the opportunity to get together on a regular basis to enjoy the fruits of their private practice through performance in ensembles.

Thankfully AdYO became a reality and I have been artistic director and conductor of the senior orchestra since the second year of its' life. My time in the Queensland Youth Orchestra was a formative time for me as a musician and so it has turned out to be for many young musicians since. In my time with AdYO I have seen the dramatic rise in the profile of the youth orchestra movement in South Australia. In my report to the AGM each year, I had occasion to comment on the success of our endeavours and in 2018 I'm happy to report more of the same. We have had a year which is probably one of the best in the history of our organisation.

It is hard to believe there was a time when AdYO didn't exist. AdYO provides our young musicians the chance to grow their talents, their communication skills, their self-discipline and probably most importantly their love of music which will carry them through the rest of their lives and careers.



2018 was yet another bumper year for AdYO with all ensembles playing many fine concerts in Adelaide and throughout South Australia. This was the year to celebrate our Alumni with soloists Pei Sian Ng, Simone Slattery, Joshua Oates and Christopher Buckley, producing stunning performances that delighted audiences and members of AdYO. Conductor Bryan Griffiths made his debut with AdYO presenting an interesting and varied program and composers David Lang, Emily Tulloch, Sebastian Phlox and Jakub Jankowski each contributed to AdYO performances with four fanfares in our Gala concert. This was the

culmination of many Alumni events throughout the year and showed the richness of experience that is part and parcel of being a member of AdYO.

Our ensembles performed many concerts in 2018 and it begs the question of how much more can we do. Growth is important but quality of performances is absolutely imperative to our continued development. Thankfully there seems to be a bottomless pit of enthusiasm for continuing to present high quality concerts and it is no small part due to the work of our conductors and tutors, many of whom were past members of AdYO or other youth orchestras in their youth. The preparatory work done by our tutors means that when the groups come together after tutorials, we conductors can begin our work at a much higher level, ensuring continued high standards in all concerts.

I was particularly pleased to see our chamber ensembles increase their activities especially in schools concerts and in tours to country areas where many children got the chance to see and hear, probably for the first time, great music played and presented by their peers. I have witnessed many of these concerts and can attest to the extraordinary effect these concerts have on young school age students. Primary schools were our main focus in 2018 and photos of enraptured young students attest to the quality and commitment of our chamber ensembles.

Throughout all this artistic activity, it is important to remember that all this activity requires an efficient administration without which none of the above could be achieved. AdYO still runs on 'the smell of an oily rag' and it is a source of amazement to me that Claire, Lexi and Ellena manage to achieve so much in supporting and running this many faceted organisation. It is a real tribute to Claire's overseeing management that we are able to do so much and I take this opportunity to thank her and her team for this difficult but often inspired work.

I would also like to thank Catherine Baldwin, our hardworking and seemingly tireless Chair for her dedication and commitment to the ongoing success of AdYO. She has steered the board through at times, very difficult waters and her expertise has ensured the smooth running of AdYO. This overview of all our activities ensures that we remain financially and operationally viable.

Finally, I would like to pay particular tribute to Lowen Partridge for 10 years of board membership. Her expertise and advice in marketing has seen the increase of professionalism of our organisation and her contribution will be long remembered.

Keith Crellin OAM
Artistic Director



Treasurer's Report

The financial results for 2018 were satisfactory. The year ended with a small surplus of \$18,200, compared with the deficit of \$17,632 in 2017. This was a turnaround of \$35,832 thanks to the members of the Board who negotiated additional financing agreements with business and foundations and to the General Manager and Staff who have worked to keep costs down. In addition, a number of parents and others have volunteered to supervise orchestra members and work front of house or backstage during rehearsals and performances. Our thanks also go to those firms providing pro-bono services free of charge, or at a reduced cost, and to the parents and friends who give so generously to the annual appeal.

The balance sheet shows an improvement in AdYO's cash position at the end of 2018 to \$210,223, compared with \$157,390 at the end of 2017. Bank deposits have increased by \$52,800 from \$157,390 to \$210,223, but \$33,500 of this is tied scholarships, \$135,818 is income received in advance for 2019 and \$24,305 is accounts still to be paid for 2018.

The turnaround in 2018, while significant, will have to be repeated for a number of years to provide long term security for the Orchestra so that a funding emergency can be covered in the short term. This is a real concern given all levels of government attitude towards the arts coupled with the general uncertainty existing in the economy. The South Australian government's move to develop an arts plan for the State is a step in the right direction.

The auditors, Grant Thornton, have given the Orchestra a clear audit report and I thank them for the report and the helpful way they have conducted it.

Thank you to the Board and General Manager for their support and assistance during the year.

Michael Critchley
Treasurer

General Manager's Report

As General Manager, I am very fortunate to meet and work with amazing people from AdYO's inspiring Board, Artistic Director – Keith Crellin OAM, conductors, tutors, volunteers, staff, parents, all of our supporters and sponsors, and of course, the extraordinary young musicians of all our AdYO ensembles.

In what can be viewed as a block buster season, AdYO presented 14 public concerts; this is just the tip of the ice-berg as so much occurs to make this happen. 500 plus hours of rehearsals, tutorials, sectionals, masterclasses and skills development with our special alumni guests as well as the ASQ, Adelaide Symphony Orchestra musicians and special Professional Development sessions by Musica Viva. And all of this not only facilitates the development of musical skills and outcomes, but also builds team skills, problem solving, self-discipline, social and personal development, self-esteem, friendship and fun.

Our 2018 Concerts were accessible and affordable with a diverse mix of audience. We increased our box office sales especially subscriptions. AdYO's updated technology helped bring us into the 21st Century – finally, with increased visibility on social media and development of a new website and database (an ongoing project).

Other activities and events from 2018 to note include the AdYO performance at the opening of the APPEA International Conference at the Adelaide Convention Centre in May which brought with it the discovery of uncomfortable performing spaces and the long sound checks associated with being mic'd up. The AdSI Junior Proms was presented by Adelaide Festival Centre's *Something on Saturday* Series for the first time. These two sold out performances presented opportunities to perform for a new audience. AdYO small ensembles were also very busy performing throughout the year; on several occasions for the Governor at Government House, for the Friends of the Adelaide Symphony Orchestra, the Royal Overseas League and for a special Zonta fundraising concert. All of this is in addition to their Senior Heroes concerts that light up the lives of elderly audiences in retirement villages and our Touring Schools Concerts program.



The schools program is an integral part of ADYO's activity. Lexi Buxton, new Schools Tour Coordinator was appointed in February and as a result we have seen an increase in concerts as well as the introduction of regional tours. Increased communication has resulted in repeat visits and building relationships with many schools particularly in the low category area. A powerful impact when peers perform to peers, ADYO introduced the sound of an orchestra, often for the first time, to over 5,000 students in more than 20 schools, ranging from the regional centres of Yorke Peninsula and the Mid-North to inner and outer metropolitan Adelaide. Our schools touring program is now recognised as an essential music provider in South Australia providing musical experiences in areas least able to easily access them.

AdYO Community Concert series included performing for the first time at Shedley Theatre in Elizabeth. The Shedley performance featured Elizabeth Grove Primary School Choir that had been visited as part of our schools program. It was a wonderful celebration of the partnership between AdYO, City of Playford and AdYO. This is an exciting and ongoing initiative and ties in very well with our schools program.

Carclew Activity Weekends for our two younger orchestras – Youth Strings and Sinfonia is a wonderful way for these young musicians to meet each other at the start of a year. The groups benefit enormously from not just music activity - but also team building, games and an introduction to broader arts involvement through visual art and drama sessions with specialists. Great benefits with lots of fun.

Finally, a very special thank you to our staff, new in 2018 - Ellena Williamson who jumped in at the deep end in March, and Lexi Buxton - both of whom have in such a short period of time ensured the smooth running of all AdYO activities with a shared understanding and unity of purpose that has really made a positive difference across the organisation.

Claire Oremland
General Manager



The Year in Review

In 2018 Adelaide Youth Orchestras (AdYO) presented an annual program of skills development for 250 young musicians aged from eight to twenty-four. After auditioning, the young musicians participated in programs within AdYO's four orchestras and three chamber music ensembles. During Schools terms, there were weekly rehearsals, sectional, tutorials and workshops with members of the Adelaide Symphony Orchestra, Australian String Quartet, Elder Conservatorium and independent instrumental teachers. These prepared the musicians for a wide range of activities resulting in a series of public performances for audiences of over 15,000, attending and participating in concerts throughout the Adelaide city and outer metropolitan area concert halls, retirement villages, regional and metropolitan schools and other community settings.

2018 Activities

Rehearsals	4 Feb – 30 November	University of Adelaide	Elder Conservatorium
AdSI Carclew Activity Weekend	10-11 Feb	North Adelaide	Carclew
AdYWO / AdSI Community	17-18 Feb	North Adelaide	Carclew
AYS Community	18 March	Thebarton	Thebarton Community Centre
AdYO Maestro 1	25 March	University of Adelaide	Elder Hall
AdYWO / AdSI Community	8 April	Brighton	Jeffrey Kong Auditorium, Brighton Secondary
AdYO APPEA Conf. Opening Ceremony	15 May	Adelaide	Adelaide Convention Centre
Yorke Peninsula Tour	27-28 May	Wallaroo & Kadina	Something on Sunday- Wallaroo Schools Concerts -Kadina
AdYO Alumni	15 June	Adelaide	Scots Church
AdYWO/ AYS/ AdSI Family Concert	17 June	Highgate	Concordia College Chapel
AdYO Maestro 2	24 June	University of Adelaide	Elder Hall
Wind Quintet Recitals Australia	7 June	Adelaide	Pilgrim Church
String Quartets FASO performance	23 July	Adelaide	Grainger Studio
AdSI – Junior Proms	25 August	Adelaide	Adelaide Festival Centre 1 & 3pm
AdYO Maestro 3	16 September	Adelaide	Elder Hall
AdYO Maestro 3 - ON TOUR	23 September	McLaren Vale	Tatachilla College Hall
Small Ensembles Zonta Concert	7 October	Burnside	Burnside Uniting Church
AdYWO/ AdSI Community Special Guests- Elizabeth Grove Primary School Choir	4 November	City of Playford	Shedley Theatre
Gala Concert	18 November	City	Adelaide Town Hall
Auditions	24 -25 November	University of Adelaide	Elder Conservatorium
AYS Community	2 December	Adelaide	Adelaide Botanic Garden

Adelaide Youth Orchestra Board

Paul Lagozzino	Chair	resigned May
Catherine Baldwin	Chair	appointed May
Lowen Partridge	Deputy Chair	
Michael Critchley	Treasurer	
Rebekah King	Member	resigned November
Elizabeth Koch AM	Member	
Christine McCabe	Member	
Allishia Manariotis	Member	resigned May
Linus Ng	Member	
Noreen Lucero	Member	appointed June

Life Members

Rosie Burn
The late Ian Carrig OAM
Nicholas Linke
The late Diana Ramsay AO DSJ
Adam Wynn

**Adelaide Youth Orchestra Staff**

Keith Crellin OAM | Artistic Director & Conductor AdYO
Claire Oremland | General Manager
Shauna Williams | Orchestra Manager until March
Ellena Williamson | Orchestra Manager from March
Lexi Buxton | Schools Tours Coordinator from February
Alwin Kidney | Conductor AdYWO
Minas Berberyan | Conductor AdYO
Martin Butler OAM | Conductor AYS



ADELAIDE YOUTH ORCHESTRA – Keith Crellin OAM - Conductor

Violin 1

Lynda Latu
Sujie Kim
Thea Martin
Katie Morrison
Jasmine Milton
Haneulle Lovell
Tahlia Williams
Jessica Kim
Tristan Hall
Emma Richardson
Kirsten Tsui
Ebony Bedford
Sophie Szabo
Brendan Chong

Violin II

Cheri Wong
Rachelle Wong
Skye Nicholas
Lily Hewlett
Chloe Tsang
Sterling Rieck
JereyII Chia Sze Shaun
Ben Cook
Helen Kremmidiotis
Yuehan Xia

Viola

Tommy Ng
Alex Chen
Ruby Butcher
Jenny Hu
Samvel Berberyan
Bridget McCullough
Mattea Osenk
Justine Tran
Ryan Skapin
Ethan Nicholls

Cello

Jack Overall
James Monro
Stella Xu
Anya Ecomovic
Isabelle Yu
Ruby Head
Clara Gillam Grant

Double Bass

Holly Little
Alexandra Thompson
Lyora Lee
Laura Danciu
Niamh Warner
Jasper Harding

Flute

Madeleine Stewart
Maria Zhdanovich

Piccolo

Emily Fox

Oboe

Neal Perkins
Lara Berberyan

Cor Anglais

Lara Berberyan

Clarinet

William Branson
Sheree Wong
Bailey Coates

Bassoon

Matthew McGrath
Suzie Shimamoto

French Horn

Rebecca Adams
Thomas Dodsworth
Thomas Levings
Lauren Owens
Molly Astley

Trumpet

William Madden
Jack Flintoft
Emma Simpson Smith*

Trombone

Jasmine Ferguson
Daniel Shephard
Thomas Phillips

Tuba

Matthew May

Percussion

Tristan Hyams
Daniel Martin
Jack McMeekin
Isabelle Van Loenen

Harp

Cianah Harris



ADELAIDE YOUTH WIND ORCHESTRA – Alwin Kidney - Conductor

Flute

Lucy Ryan
Jarvis Zhao
Thanh-Mai Nguyen
Kathryn Schleyer
Andi Custodio

Oboe

Benika Bhoola

Clarinet

Nate Camatta
Wytse Gensemer
Micheala Becker
Marcus Allum
Daniel Hill– Brown
Brianna Sykes
Zoe Chandler
Emille Collins
Allegra Taylor
Darren Lutze
Taylah Muncaster

Bassoon

Suzie Shimamoto
Riley Warner

Saxophone

Eton Williams
Peter Moore
Alannah Pham
Owen Selby

French Horn

Lauren Owens
Molly Astley
Gypsy Cook
Percival Mashford

Trumpet

Jack Flintoft
Ellen Zhang
Mark Phelps
Jacob Lin
Andrew Draper

Tenor Trombone

Jennifer Barnett
Alexander Nicholas

Bass Trombone

Alevia Evci

Euphonium

Jonathon Aston

Double Bass

Tasha Stevens

Percussion

Noah Pitkin
Eric You

ADELAIDE YOUTH SINFONIA – Minas Berberyán - Conductor

Violin I

Lanlang Xu
Jude Owens-Fleetwood
Victoria Phan
Dylan Bennett
Luka Shin
Inseo Yoon
Max Wang
Akshara Radhakrishnan
Marco Pagliarulo
Katherine Varley
Kate Staruchowicz
Apollon Velonakis
Ellen Zhe

Violin II

Chau Anh Do
Naomi Ooi
James Logan
Hannah Szabo
Julia Ji
Georgina Michael
Grace Hooper
Alice Kim
Charli Laubsch
Timothy Szabo
Riki Goble
Zach Nicholls
Emily Crocker
Timothy Shephard
Hannah Cho

Viola

Chelsea Athanasiou
Jeff Le
Jackson Dooley

Cello

Eleanor Carrig
Marina Olijnyk
Theo Tran
Luke Young
Gabriel Csizmadia
Jamie Cox
Will Grosser
Lydia Rouss

Double Bass

Brightlyn Victor
Greg Perkins
Scarlett Bauer
Mihai Nadu

Flute

Royce Wong
Lara Turner
Marissa Kha

Oboe

Marcus Kha
Alexander Monro

Clarinet

Marlon Kha
James Skelton
Alexander Nind

Bassoon

Angus McBride
Mitchell McLean

French Horn

Eva Barrett
Matilda Sarah Chu
Kieran Beasley
Liam McBride
Chung Yin

Trumpet

Benjamin Monro
Mitchell Luscombe

Trombone

Constance McIntosh
Ryan Tanti
William Selvanayagam

Percussion

Serena Lappas



ADELAIDE YOUTH STRINGS – Martin Butler OAM - Conductor

Violin I	Violin II	Viola	Cello	Double Bass
Adina Lopez	Evie McEwin	Thomas Brennan	Paddy D'Arcy	Indiana Rieck
Halena Nguyen	Yifan Jiang	Stella Tomaque	Lana Bryant	Grace Reynolds
Siyeon Kim	Camille	Isabella McEwin	Ella Jozinovic	Lily Dracopoulos
Alisa Gideon-Takasawa	Groshenny	Riley Nicholls	Oliver Manning	
Karmen Tang	Jemimah Satchell	Rose Barrett	Inez Hill–Thomson	
Sean Smith	Tammy Tang	Tyson Woodley	Ruben Lopez	
Juliana Lanzilli	Alanna Kennedy	Charlie Lewis	Angela Cai	
Isabel Bennett	Lourdes	Jeffrey Wang	Sherry Cheng	
Kiara Ting	Pagliarulo	Brianna Bailey	Elaine Chen	
Timothy Suyapto	Elizabeth Luu		Leo Liu	
Andrew Kim	Daniel Ding		Emily Fidock	
Frank Shen	Clare Naglis		Caleb Kim	
	Lillian Crocus			

ADELAIDE YOUTH ORCHESTRA CHAMBER ENSEMBLES

String Quartet

Lynda Latu - Violin
Thea Martin - Violin
Alexander Chen – Viola
Jack Overall - Cello

String Quartet

Tahlia Williams - Violin
Rachelle Wong - Violin
Tommy Ng - Viola
Clara Gillam Grant - Cello

Wind Quintet

Emily Fox - Flute
Neal Perkins - Oboe
William Branson - Clarinet
Matthew McGrath - Bassoon
Chris Buckley - Bassoon
Rebecca Adams - French Horn



2018 TUTORS

Violin

Erna Berberyan
Minas Berberyan
Lachlan Bramble
Martin Butler OAM
Keith Crellin OAM
Wendy Heiligenberg

Viola

Martin Butler OAM
Keith Crellin OAM
Linda Garrett
Rosi McGowran
William Newbery
Aiden Sullivan
Caleb Wright

Cello

Ewen Bramble
Sarah Denbigh
Jacqueline Finlay
Thomas Marlin
Therese O'Brien

Double Bass

Harley Gray
Belinda Kendall-Smith
Dave Phillips
Sean Renaud
David Schilling

Harp

Suzanne Handel

Woodwind

Celia Craig
Peter Duggan
Julia Grenfell
Josie Hawkes
Leah Stephenson

French Horn

Sarah Barrett
Emma Gregan
Bryan Griffiths

Brass

James Dempsey
Robin Finlay
Al Kidney
Owen Morris
Howard Parkinson

Percussion

Jamie Adam
Samuel Butler
Jack de la Lande
Amanda Grigg
Henry Millar

AdYO String Quartets

Australian String Quartet
Keith Crellin

AdYO Wind Quintet

Bryan Griffiths



PARTNERS



The Advertiser



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foundation**



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Arts South Australia

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Adelaide Youth Orchestra

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 Crawford - Family Associate Concertmaster Chair
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 Second Violin Chair
 Lowen Partridge - Principal Viola Chair
 Dr Julia Szuster - Cello Chair
 Samantha Hennessy and Nick Bauer - Principal
 Double Bass Chair
 Elizabeth Koch OAM - Principal Flute Chair
 David Tonkin - Memorial Principal Oboe Chair
 Derek Jones - Principal Clarinet Chair
 Ian Carrig OAM - Principal Bassoon Chair
 Friends of the ASO - Principal Trumpet Chair
 Friends of the ASO - Principal Horn Chair
 Liz Bowen - Horn Chair
 Nicholas Linke - Principal Trombone Chair

Adelaide Youth Wind Orchestra

Baldwin Family - Conductor's Podium

Adelaide Youth Sinfonia

Nicholas Linke - Conductor's Podium
 Anonymous - Concertmaster Chair
 AUSTA SA - Principal Cello Chair
 Dr Adam & Carolyn Black - Principal Horn Chair

Adelaide Youth Strings

Rosie Burn and Dr Cam Grant - Principal Cello Chair

AdYO String Quartet Training Partner



ALFRED JAMES

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2018 Donors cont.**\$50 +**

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Mana Kha
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Rita White
Shauna Williams
Gretta Willis
Kevin & Janice Wood
Louise Woodcock
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Poh Yong
Zonta Club of SA

2018 VOLUNTEERS

Stevie Abbott-Richards	Mark Gobell	Elise Martin	Simon Roberts-Thomson
Vanessa Alexander	Samantha Hennessy	Juanita Martin	Megan Skapin
Thai Anh	Rebecca Hill	Thea Martin	Lyndon Stacy
Yvette Baer	Mayuko Homma	Yijun McEwin	Anthony Szabo
Erna Berberyan	Carol Jones	Angeline Ng	Mary Szabo
Megan Bryant	Sasha Jozinovic	Jane Ng	Miwako Takasawa
Sarah Buckley	Marina Karzis	Dianne Nicholls	Jesu Victor
Mayuko Chen	Tran Khuc	Matthew Nicholls	Jenni Watkins
Jolanta Ciuk	Karen Laverty	Wendy Ogg	Mark Williams
Abby Cronin	Helen Liu	Brigitte Olijnyk	Paris Williams
Gabriel Csizmadia	Sulette Lombard	Trisha Perkins	Tahlia Williams
Melita Dracopoulos	Julie Manning	Sandii Ritter	Poh Yong
Rikki Gideon			



The Adelaide Youth Orchestras Incorporated

ABN 53 037 804 043

Financial Statements

for the year ended 31 December 2018

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

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THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

BOARD OF MANAGEMENT'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The Board of Management present their report on the Adelaide Youth Orchestras Incorporated ('the Association') for the year ended 31 December 2018.

Board Members

The name of the Board Members in office any time during the year or since the year end are:

Catherine Baldwin	Chair	Appointed May 2018
Michael Critchley	Treasurer	
Rebekah King	Member	Resigned November 2018
Elizabeth Koch AM	Member	
Paul Lagozzino	Deputy Chair / Chair	Resigned May 2018
Noreen Lucero	Member	Appointed June 2018
Christine McCabe	Member	
Allishia Manariotis	Member	Resigned May 2018
Linus Ng	Member	
Lowen Partridge	Member / Deputy Chair	

Board Members have been in office since the start of the financial period to the date of this report unless otherwise stated.

Review of operations and likely developments

The surplus for the Association for the year ended 31 December 2018 amounted to \$18,200 (2017 deficit \$17,632).

Principal activities

The Adelaide Youth Orchestras (AdYO) delivers a program of annual music activities, skills development and concerts featuring all the AdYO ensembles including chamber groups, youth strings, wind orchestra, training orchestra and senior Adelaide Youth Orchestra.

These ensembles, made up through audition, of over 230 young musicians, aged from eight to 24 rehearse weekly throughout the school year and participate in intensive music, leadership, performance and team-building activities. As a result of this program, a number of public concerts and community performances are presented to audiences throughout Adelaide, SA regional areas in concert halls, community venues, retirement villages and schools.

Events arising since the end of the reporting period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the Association, the results of these operations, or the state of affairs of the Association in future financial years.

Environmental regulation

The Association's operations are not subject to any particular or significant environmental regulation under a law of the Commonwealth or of a State or Territory in Australia.

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 at page 13 of this financial report and forms part of the Responsible Entities Report.

Board Member Benefits

In accordance with section 35.(5) of the Associations Incorporation Act, 1985, the Board of Management hereby states that during the 12 months ending 31 December 2018.

- No officer of the Association, no firm of which the officer is a member or no body corporate in which an officer has a substantial financial interest, other than specified in part (b), has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association.
- No officer of the Association has received directly or indirectly from the Association any payment or other benefit of a pecuniary value other than the General Manager receiving remuneration for services provided to the Association under the normal terms and conditions of employment.

Signed in accordance with a resolution of the Board of Management



Catherine Baldwin
Chair



Lowen Partridge
Deputy Chair

Dated this 30th day of April 2019

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	2018 \$	2017 \$
Revenue and other income	2	404,534	385,406
Salaries, wages & oncosts		(171,244)	(185,559)
Depreciation and amortisation expenses		(4,956)	(4,792)
Production expenses		(67,731)	(60,959)
Artist costs		(34,407)	(29,544)
Design costs		(12,378)	(29,195)
Scholarships		(11,890)	(12,593)
Other expenses		<u>(83,729)</u>	<u>(80,396)</u>
Surplus/ (Deficit) for the year		<u>18,200</u>	<u>(17,632)</u>
Other Comprehensive income			
Other Comprehensive Income		<u>-</u>	<u>-</u>
Total Comprehensive income for the year		<u>18,200</u>	<u>(17,632)</u>

The accompanying notes form part of this financial report

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018

	Note	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	210,223	157,390
Trade and other receivables	5	1,200	25,753
Other current assets	6	23,668	19,884
TOTAL CURRENT ASSETS		235,091	203,027
 NON-CURRENT ASSETS			
Property, plant and equipment	7	20,726	22,555
TOTAL NON-CURRENT ASSETS		20,726	22,555
TOTAL ASSETS		255,817	225,582
 CURRENT LIABILITIES			
Trade and other payables	8	24,305	13,902
Income in advance	9	135,818	133,771
Provisions	10	7,039	7,455
TOTAL CURRENT LIABILITIES		167,163	155,128
 NON-CURRENT LIABILITIES			
Provisions	10	-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		167,163	155,128
NET ASSETS		88,654	70,454
 EQUITY			
Retained surplus		88,654	70,454
TOTAL EQUITY		88,654	70,454

The accompanying notes form part of this financial report

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Retained Surplus \$	Total \$
Balance at 1 January 2017	88,086	88,086
Deficit for the year	(17,632)	(17,632)
	<hr/>	<hr/>
Balance at 31 December 2017	70,454	70,454
	<hr/>	<hr/>
Balance at 1 January 2018	70,454	70,454
Surplus for the year	18,200	18,200
	<hr/>	<hr/>
Balance at 31 December 2018	88,654	88,654
	<hr/>	<hr/>

The accompanying notes form part of this financial report

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018**

		2018	2017
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and grant monies		378,412	390,723
Payments to suppliers and employees		(375,175)	(403,843)
Interest received		2,495	2,016
Net Cash Provided by/ (Used In) Operating Activities	11	5,732	(11,104)
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		(3,126)	(527)
Net Cash Used in Investing Activities		(3,126)	(527)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash Provided by / (Used in) Financing Activities		-	-
NET CASH DECREASE IN CASH HELD		2,606	(11,631)
Cash at the beginning of financial year		122,585	134,216
CASH AT THE END OF FINANCIAL YEAR	4	125,191	122,585

The accompanying notes form part of this financial report

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a special purpose financial report that is prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 1985* and the *Australian Charities Not-for-profits Commission Act 2012*.

The Board has determined that the Association is not a reporting entity.

In order to satisfy Division 60 of the *Australian Charities Not-for-profits Commission Act 2012* the financial report has been prepared in accordance with the following Australian Accounting Standards:

- AASB 101 Presentation of Financial Statements
- AASB 107 Statement of Cash Flows
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1048 Interpretation of Standards
- AASB 1054 Australian Additional Disclosures

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements for the year ended 31 December 2018 were approved and authorised by the Board of Management on the 30th April 2019.

Summary of accounting policies

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income Tax

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

(b) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

(c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair values as indicated, less, where applicable, accumulated depreciation and impairment losses.

Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by Board of Management to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Plant and equipment that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use.

The depreciable rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Plant and equipment	10% - 33%
Musical Instruments	8.3%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance date.

Asset classes carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss and other comprehensive income.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

(d) **Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

(e) **Revenue**

Revenue from the sale of goods and provision of services is recognised upon the delivery of goods or services to customers.

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Membership fee revenue is recognised at the year of which the membership fee relates to.

Donations and bequests are recognised as revenue when received.

All revenue is stated net of the amount of goods and services tax (GST).

(f) **Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax 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 component of investing and financing activities, which are disclosed as operating cash flows.

(g) **Financial Instruments**

Financial assets and financial liabilities are recognised when the Association 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 profit or loss, 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 profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

- The entities business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

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

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

(g) Financial Instruments (continued)

Subsequent measurement 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 Association'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.

Impairment of financial assets

AASB 9's impairment requirements use more forward looking information to recognize 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 Association 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.

Trade & Other Receivables

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

The Association assess impairment of trade receivables on a collective basis as they possess credit risk characteristics based on the days past due.

(h) Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(i) Economic Dependency Going Concern

The Association receives funding for government grants, community grants, donations and fundraising. The extent to which the Association will be able to continue the provision of services at current levels is reliant on the continuation of appropriate levels of government funding, fundraising activities, membership numbers and donations along with the achievement of operating surpluses and positive operating cash flow.

j) Comparative Figures

Comparative information has been reclassified where necessary to achieve consistency in disclosure with current year amounts and other disclosures.

k) New Accounting Standards for Application in Future Periods

A number of Australian Accounting Standards have been issued or amended and are applicable to the Association but not yet effective. There are none having any material effect requiring disclosure.

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018	2017
	\$	\$
NOTE 2 - REVENUE AND OTHER INCOME		
Revenue		
Private Donations	56,894	68,021
Philanthropic Foundations	51,500	21,834
Government Grants	48,000	40,500
Sponsorship	30,249	18,818
Membership Fees	125,607	129,028
Production and Concert Income	53,644	55,055
Other revenue	38,640	52,150
	<u>404,534</u>	<u>385,406</u>
Other Revenue		
Audition Income	11,575	10,727
Commercial and General Income	24,567	39,407
Interest Received	2,498	2,017
	<u>38,640</u>	<u>52,150</u>
Total Revenue	<u><u>404,534</u></u>	<u><u>385,406</u></u>

NOTE 3 - AUDITORS' REMUNERATION

Remuneration of the auditor of the Association for:

- auditing the financial statements	<u><u>-</u></u>	<u><u>-</u></u>
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NOTE 4 - CASH AND CASH EQUIVALENTS

Cash at bank and in hand	125,912	108,002
Term deposits	84,311	49,388
	<u>210,223</u>	<u>157,390</u>

Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows reconciled to items in the statement of financial position

Cash and cash equivalents	210,223	157,390
Less tied scholarships account	<u>(33,532)</u>	<u>(34,805)</u>
Total Cash and cash equivalents	<u><u>176,691</u></u>	<u><u>122,585</u></u>

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018	2017
	\$	\$

NOTE 5 - TRADE AND OTHER RECEIVABLES

Trade receivables	1,200	25,753
Provision for impairment of receivables	-	-
	<u>1,200</u>	<u>25,753</u>

NOTE 6 - OTHER CURRENT ASSETS

Prepayments	<u>23,668</u>	<u>19,884</u>
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NOTE 7 - PROPERTY, PLANT AND EQUIPMENT

Plant and equipment at cost	62,138	59,011
Accumulated depreciation	<u>(41,412)</u>	<u>(36,456)</u>
Total property, plant and equipment	<u>20,726</u>	<u>22,555</u>

NOTE 8 - TRADE AND OTHER PAYABLES

Trade and other payables	19,786	12,545
GST payable/ (receivable)	<u>4,519</u>	<u>1,357</u>
	<u>24,305</u>	<u>13,902</u>

NOTE 9 - INCOME IN ADVANCE

CURRENT

Grants in advance	63,765	69,479
Membership in advance	49,391	37,740
Scholarships payable	<u>22,662</u>	<u>26,552</u>
	<u>135,818</u>	<u>133,771</u>

NOTE 10 - PROVISIONS

CURRENT

Provision for Annual Leave	7,039	7,455
Provision for Long Service Leave	<u>-</u>	<u>-</u>
	<u>7,039</u>	<u>7,455</u>

NON-CURRENT

Provision for Long Service Leave	<u>-</u>	<u>-</u>
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THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018 \$	2017 \$
NOTE 11 - CASH FLOW INFORMATION		
Reconciliation of Cash Flow from Operations with Deficit		
Surplus/ (Deficit) for the year	18,200	(17,632)
- Tied scholarships movements	1,274	(4,312)
Non-cash flows in deficit		
- Depreciation and amortisation	4,956	4,792
Change in Operating Assets and Liabilities		
(Increase)/decrease in trade and other receivables	24,553	(23,532)
(Increase)/decrease in prepayments	(3,784)	705
Increase/(decrease) in trade and other payables	10,402	(11,627)
Increase/(decrease) in income in advance	2,047	35,178
Increase/(decrease) in provisions	(416)	5,324
NET CASH PROVIDED BY OPERATING ACTIVITIES	57,232	(11,104)

NOTE 12 - CAPITAL AND LEASING COMMITMENTS

(a) Finance Lease Commitments

There were no finance lease commitments at year end.

(b) Operating Lease Commitments

There were no operating lease commitments at year end.

(c) Capital Commitments

There were no capital commitments at year end.

NOTE 13 - EVENTS AFTER THE BALANCE DATE

No matters or events have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of its operations, or the state of affairs of the Association in subsequent financial year.

NOTE 14 - ASSOCIATION DETAILS

The registered office and principal place of business of the Association is:

Carclew
11 Jeffcott Street
North Adelaide SA 5006

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

STATEMENT BY THE MEMBERS OF THE BOARD OF MANAGEMENT

The Board of Management has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Board of Management the financial report as set out on pages 2 to 11 are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*; including

- a) Giving a true and fair view of The Adelaide Youth Orchestras Incorporated financial position as at 31 December 2018 and of its performance for the financial year ended on that date and complying with Australian Accounting Standards (including the Australian Accounting Interpretations) to the extent disclosed in Note 1 and the *Australian Charities and Not-for-profits Commission Regulation 2013*.
- b) There are reasonable grounds to believe that The Adelaide Youth Orchestras Incorporated will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Management



.....

Chair



.....

Deputy Chair

Dated this 30th day of April 2019

Auditor's Independence Declaration

To the Board Members of Adelaide Youth Orchestras Inc

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 Adelaide Youth Orchestras Inc for the year ended 31 December 2018, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



I S Kemp
Partner – Audit & Assurance

Adelaide, 30 April 2019

ACN-130 913 594

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Independent Auditor's Report

To the Members of Adelaide Youth Orchestras Inc

Report on the audit of the financial report

Qualified Opinion

We have audited the accompanying financial report of Adelaide Youth Orchestras Inc (the "Registered Entity"), which comprises the statement of financial position as at 31 December 2018, and the statement of profit or loss and other comprehensive income, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and statement by the Board of Management.

In our opinion, except for the effects of the matter described in the Basis of Qualified Opinion section of our report, the financial report of Adelaide Youth Orchestras Inc is 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 Registered Entity's financial position as at 31 December 2018 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of Qualified Opinion

The financial statements include donations, sponsorship, production and concert income over which limited controls exist prior to the cash received being recorded in the Registered Entity's accounting records. The Registered Entity has determined that it is impracticable to establish control over the collection of cash prior to entry into its financial records. Accordingly, as the evidence available to us regarding donations, sponsorship, production and concert income from this source was limited, our audit procedures with respect to cash receipts had to be restricted to amounts recorded in the financial records. We are therefore unable to express an opinion on whether the recorded cash receipts of Adelaide Youth Orchestras Inc are complete.

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We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purposes of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. As a result the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other than the Financial Report and Auditor's Report Thereon

The Board of Management are responsible for the other information. The other information comprises the information included in the Registered Entity's annual report for the year ended 31 December 2018, but does not include the financial report and our auditor's report thereon.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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 Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

- Conclude on the appropriateness of the responsible entities 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 Registered Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern.
- 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.

We 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 we identify during our audit.



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



I S Kemp
Partner – Audit & Assurance

Adelaide, 30 April 2019