

Adelaide Youth Orchestras

2019 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 always demonstrate integrity and accountability.
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 & 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

The Adelaide Youth Orchestras (AdYO) achieved excellence in performance during 2019, with high quality concerts presented by our orchestras and chamber ensembles, supported by our highly effective staff, professional musicians and volunteers.

On behalf of AdYO members, I would like to thank everyone involved for their collaborative and energetic contribution to our diverse and extensive 2019 program. We all share a passion for orchestral music and the development of young musicians, and as such, AdYO is a powerful expression of the joy of playing music together.

This year we welcomed new Board members, Andrew Size and Simone Gibbs, who are making valuable contributions in business development and marketing. Linus Ng was appointed Deputy Chair and provides leadership in risk management and development. Together with Christine McCabe, Michael Critchley and Noreen Lucero, each of our Board members gives generously of their time and expertise for the benefit of AdYO.

Our special thanks to Keith Crellin OAM and Claire Oremland for their leadership of AdYO and ability to identify and seize opportunities that enhance our organisation's objectives. Thank you to conductors Martin Butler (AYS), Minas Berberyan (AdSI), Al Kidney & Bryan Griffith (AdYWO) and Keith Crellin (AdYO) who enliven and inspire AdYO's young musicians.

During 2019, we were most grateful for the increased financial contributions by the Klein Family Foundation, the James & Diana Ramsay Foundation and the SA Government. Along with the generous donations of individuals and private foundations, our funders continue to have a significant impact on our artistic and operational sustainability.

Funding from the David Tonkin Trust, Day Family Foundation and Macquarie Foundation, and multiple private donors, has enabled AdYO to maintain a scholarship fund that ensures there is open access for all young people to the powerful experience of playing orchestral music.

Ongoing sponsorship from the RAA has extended our reach into regional centres across SA, presenting in school and community settings and giving our musicians valuable performance opportunities. We have a long and valuable association with Alfred James, as the key supporter for our Senior Heroes concerts to residents in retirement villages and aged care centres. Throughout the year, our long-term partnership with The Advertiser was reflected in regular media coverage of AdYO's activities.

A special grant from the Klein Family Foundation, for a 'digital story-telling' project, has opened up new avenues for capturing and sharing the experiences of our young musicians, as they grow and develop through rehearsal, mentoring and performance under the guidance of AdYO's conductors and tutors.

As we navigate the uncharted terrain of COVID-19 during 2020, it is heartening to know that our funders and supporters have pledged their ongoing commitment to AdYO to ensure we emerge from this period as strong as we were at our best in 2019. Whilst many of our initiatives for 2020 will be affected, our close-knit community has remained strong via digital media activities, bringing new meaning to sharing orchestral music on multiple platforms!

We look forward to returning to live engagement with our young musicians and audiences in the not too distant future.

Catherine Baldwin

Chair of AdYO



Artistic Director's Report

The spread of activities in South Australia by all groups of the Adelaide Youth Orchestras in 2019 was indeed impressive. Community concerts, the Maestro series, Ensemble program and School and Senior Heroes concerts, lunch hour concerts and intrastate touring are all facets of this organisation of which we should be proud.

Community concerts

Our burgeoning community concerts have now become a major part of our presentations taking our music making into the suburbs bringing great joy to many audiences across Adelaide. From Elizabeth to Mt Barker, The Adelaide Youth Sinfonia, the Adelaide Youth Wind orchestra, the Adelaide Youth strings and our chamber ensembles have been making their presence felt and it is to be hoped that we can expand these even further in the coming years. A very important aspect of these tours is the way in which they help to bind the groups in ways that weekly rehearsals cannot do. These tours which are made possible with the generous sponsorship of the RAA, whilst taking music into the suburbs also give more meaning to those performing and inspire them to greater heights.

Maestro Series

The Maestro series concerts performed by Adyo are now a centrepiece of our activities.

There were many fine performances in these Maestro concerts throughout the year and a major highlight was the performance by Jiwon Kim of the Lalo Symphony Espagnole. I am very keen to present a professional soloist each year as it is an important window for our young musicians into the world of the professional performer. Jiwon's performance inspired the orchestra to new heights and I felt this really showed in the performance of the rest of the program that day. Another highlight would have to be my passing on the baton to associate conductor Bryan Griffith for the second Maestro concert. He conducted a very challenging program including Beethoven's fifth symphony and two twentieth century works which took the orchestra in new directions and expanded their musical palette.

The concerto performances of Lynda Latu, Tommy Ng and William Madden in Maestro 3 were a triumph for all three soloists and followed by the magnificent Rachmaninov first symphony firmly supported my thesis that if challenged, young musicians will always produce exceptional performances and grow in stature from such experiences.

Small Ensembles

Adyo now boasts four chamber ensembles which have weekly tutorials and move into the community to perform for Schools and retirement villages as well as travelling intrastate to perform. The two string quartets, wind quintet and brass ensemble all performed in various venues and from all accounts were received with great acclaim. Chamber music apart from being a wonderful medium of expression also teaches great listening and ensemble skills and when the participants return to their large ensembles they pass on these important skills to their peers.

Major Highlights here were the Flinders Street Recitals Australia concerts which saw the debut of the new brass ensemble and the concert curated by the Australian String Quartet at Ukaria in Mount Barker for our two string quartets. This was a very special night of performances and to share the stage with the Australian string quartet in concert will be an occasion that all of our performers will always remember.



Schools Concerts

Our smaller ensembles along with AYS and AdYWO all presented many schools concerts throughout South Australia and feedback from their audiences suggests our continued presence in the schools is essential to the spread of musical appreciation and education in our community. Another important development was the schools concerts in Elder Hall given by AdSI and ADYO. This was a new direction for AdYOs where schools came to a central place to hear the concert rather than have our larger groups touring. This is an expansion of our schools program as it allows our large ensembles to also perform concerts for schools (and many more students) without the prohibitive expense of touring. There were many wonderful concerts presented to schools in 2019 but for me a major highlight was to see the Mahogany quartet on a tour of the Eyre Peninsula presenting their own concerts and communicating very successfully with audiences from reception to year 12. The progress of ADYO, AdSI, AdYWO, AYS, Adelaide Youth Wind quintet, Adelaide Youth Brass Quintet and the Permanbucu and Mahogany String Quartets is a testament to the hard work of our conductors, tutors, managerial staff and our volunteers. The combined work and passion of all of these people ensures that Adyos will continue to prosper in the years to come and I would like to take this opportunity to thank all of those who have contributed to the success of these groups. All of our ensembles contribute greatly to the musical health of our state and have become an indispensable part of the concert giving and educational performances in South Australia.

Keith Crellin OAM
Artistic Director

Treasurer's Report

The financial results for 2019 were satisfactory. The year ended with a surplus of \$45,534, compared with \$18,200 in 2018. This was an increase of \$27,334. The improvement is due to increased funding from philanthropic foundations, government grants, sponsorships, and an increase in membership fees of some \$37,158 while expenses have only risen by \$9,800.

The balance sheet shows an improvement in AdYO's cash position from \$210,223 at the end of 2018 to \$329,152 at the end of 2019. However, \$18,062 of this is tied scholarships, \$140,971 is income received in advance for 2020 and \$18,076 is accounts still to be paid for 2019.

Thanks to the members of the Board who negotiated additional financing agreements with government, business, and foundations as well to the General Manager and Staff who have worked to keep costs down. 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, or at a reduced cost, and to the parents and friends who give so generously to the annual appeal.

The surplus in 2019 is significant because it will assist AdYO meet its obligations following the impact of COVID - 19. Much of the impact cannot be accurately predicted by the Board, but we are adjusting our plans as more

information becomes available. At the time of writing we have not had to stand down staff and have been able to continue providing services to members, albeit on-line rather than in person.

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, General Manager and staff for their support and assistance during the year.

Michael Critchley
Treasurer

General Manager's Report

I am happy to report that 2019 was a very busy and successful year across all of AdYO Activities. We presented over 75 events, made up of public concerts, schools' tours that included workshops, concerts and regional touring, our Senior Heroes program plus other occasional events.

As can be seen from this year's activity's listings, the organising and administration required to make everything run so smoothly is an enormous task and I would like to specially acknowledge and thank AdYO staff Lexi Buxton and Ellena Williamson without whom none of this would have been achieved. In particular, interaction and communication with our 250 plus members was outstanding resulting in a real sense of community and belonging – in musical terms 'great harmony'.



I would like to acknowledge our wonderful volunteers who support AdYO in so many different ways. We would be lost without them. Our hardworking weekend orchestral supervisors who in 2019 brought a real sense of continuity and support for players and staff; AdYO librarians for developing the music library plus copying and sorting 1000's of pages of music; concert volunteers both front and back of house who ensure concerts run so smoothly and the amazing afternoon tea plates from all our families that made the In the Round concert so special. To all our volunteers – a very special thank you from AdYO!

2019 had more than 500 hours of rehearsals, tutorials, sectionals and skills development with our hardworking and talented conductors plus tutors from the Australian String Quartet (ASQ), Adelaide Symphony Orchestra and the Elder Conservatorium of Music. This resulted in 17 public concerts, 50 plus schools' performances and workshops and nine Senior Heroes concerts.

Our public concerts remain accessible and affordable with a mix of community concerts, the flagship Maestro Series plus the end of year Gala concert. Audiences are a diverse mix of supporters, local community and music lovers. Box Office and production income continued to increase reaching and several concerts sold out with all ticketed concerts achieving greater than two thirds capacity. Along with our free concerts, schools' program, and Senior Heroes series, AdYO performed to audiences in excess of 10,000 in 2019.

Wonderful memories from 2019 include seeing 200 plus toddlers waving their twinkling stars at our two sold-out Junior Proms performances. A delightful result in our second year as part of the Something on Saturday Series further advancing our partnership with Adelaide Festival Centre Trust. And there was standing room only at the 2019 Gala at the Adelaide Town Hall. With its *Last Night at The Proms* theme, a record audience gave a rousing rendition of *Land of Hope and Glory* before a standing ovation.

Media reviews were positive. This excerpt from a review of the Gala Concert from Emily Sutherland of 5MBS is a wonderful summation of the year- *this concert was a wonderful reminder that while we have young people who can play music like that, and older people who give their time and experience to guide them, all is not lost. Viva AdYO!!*

AdYO's updated technology including website, database and membership portal has enhanced communications for all and our social media has continued to grow with increased following and activity. Our E-Newsletter now has a reach of approx. 2,500 and is a wonderful way to update music lovers, supporters and our members to the latest news, pictures and events. In 2019 our *Facebook Page Likes* grew from 1730 to 1935 and our custom-built membership portal with database is now used with far greater speed, ease and security by all members. They are now able access updated information for each orchestra, download music, messages and schedule updates along with enhanced audition applications, membership forms and ease of payment.

All four chamber groups had an incredibly productive year performing at special events, Senior Heroes concerts, the schools touring program and lunchtime concerts for Recitals Australia and Flinders University. This was capped off by the ADYO String Quartets performance at Ukaria, sharing the stage with world class mentors, the ASQ.

Community concerts were well attended throughout 2019, attracting AdYO families as well as audiences from local community. Our collaboration with the City of Playford in presenting our Elizabeth Community concert continued to develop with our schools and community program coming together. Elizabeth Grove Primary School choir performed with our orchestras and the number of choir parents that came to see their children tripled from the previous year. There was a real sense of community spirit at this performance. Finally and bringing the year to a very special close was our RAA Adelaide Botanic Gardens concert presented in association with the Botanic Gardens. This is always a popular concert with the added benefit of visitors to the Gardens – local and international, being drawn to the wonderful sounds of the Adelaide Youth Strings, swelling audience numbers.

Special thanks go to Alfred James Funeral Directors for their generous support of the Senior Heroes Program with performances this year to over 500 very appreciative audience members. These concerts make a very real difference as they light up the lives of elderly audiences in retirement villages who are not able to attend public performances. It also gives performance and presentation opportunities to our chamber ensembles and the Adelaide Youth Strings.

Education is integral to AdYO's yearly program and we are extremely grateful for the support received from the RAA, the James and Diana Ramsay Foundation and the Department for Education. 2019 saw an expansion of the schools touring program especially in Regional SA. Targeting predominately low category schools where students have often never seen or heard orchestral music, AdYO through all of its ensembles performed for 8,840 students in over 50 schools. Special thanks go to the RAA for their support of the regional touring program which grew to twenty regional schools and over 3,500 students.

The James and Diana Ramsay Foundation also supported the new AdYO Associate Conductor position awarded to Bryan Griffiths. Bryan was a great asset throughout 2019. Activities included preparation and conducting Maestro 2 which featured Beethoven's 5th Symphony as well as conducting the Wind Orchestra at the Gala Concert. He assisted across the organisation guest conducting, taking tutorials and sectionals and was an integral part of both our chamber ensemble and schools touring programs.

It is an inspiration and pleasure to work with AdYO's Artistic Director Keith Crellin OAM and all of our conductors as they mentor and guide AdYO's musicians. Not only are music and technical skills developed but the great benefit of music in building life skills was seen through the sense of achievement and confidence from performing, improved concentration, listening, patience, time management and team building.

I would like to thank our Board under the excellent leadership of Chair, Catherine Baldwin. All give their time voluntarily to ensure the strong governance and health of AdYO ensuring its ongoing success.

Claire Oremland
General Manager

The Year in Review

2019 Adelaide Youth Orchestras (AdYO) presented an annual program of skills development for over 220 young musicians aged from eight to twenty-four. After auditioning, the young musicians participated in programs within AdYO's four orchestras and four 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 number of accessible and affordable concerts and activities that included new repertoire and orchestral masterpieces to a mix of audiences. Pricing policy offered a range of discounts, concessions, subscriptions and special offers to encourage young and old to performances. AdYO's increased use of and visibility on social media and its new website helped to diversify and increase audience interest and attendance throughout 2019. Concerts were presented in the fine acoustics of Elder Hall and Adelaide Town Hall as well as throughout metropolitan concert halls, community centres, retirement villages, regional and metropolitan schools and other community settings.

Preparation required for all these public and other concert performances provided music development opportunities for AdYO musicians not readily available through schools or private instrumental tuition. The program's activities developed skills and artistic excellence through its orchestral and ensemble training, intensive listening and musicianship education, instrumental techniques, stage etiquette, art and drama workshops, public speaking & small ensemble performance opportunities. These activities offered by AdYO provide career pathways, links to other organisations such as ASO, ASQ and Musica Viva as well as social & lifelong friendship opportunities.

Season 2019

AdYO Maestro Series - AdYO's flagship series is a formal, more traditional series of 3 concerts presented in the heritage-listed fine acoustic of Elder Hall performed by the senior orchestra. Two of these concerts were conducted by Artistic Director, Keith Crellin OAM, the third by AdYO alumnus and recently appointed AdYO Associate Conductor, Bryan Griffiths. Concerts included artistically appropriate orchestral repertoire and featured Beethoven's 5th Symphony and Rachmaninov's 1st Symphony written at just 22 years of age. Featured Australian composers included Richard Meale and Miriam Hyde and virtuoso violinist Ji Won Kim performed Lalo's *Symphonie Espagnole*.

Initiatives for 2019 included:

- The opportunity for 3 young musicians from within AdYO to step up through competitive audition, to perform in the Maestro 3 concert.
- Performing with special guest artist Ji Won Kim, as both mentor and inspiration for the musicians of AdYO, having won the ABC Young Performer of the Year in 2009.
- Performance of music by Australian Composers including Miriam Hyde- *Happy Occasion Overture* – actually commissioned for the very first performance of the Australian Youth Orchestra in 1957 and Richard Meale's *Three Miro Pieces*.
- Professional development & career pathway sessions with partners ASO, Musica Viva, Elder Conservatorium, ASQ, recording engineer Ray Thomas, and other selected specialists from the music industry.

Maestro Concert 1 Happy Occasion Sunday 24 March, 3pm at Elder Hall
Keith Crellin OAM – Conductor Miriam Hyde – Happy Occasion Overture;
Ji Won Kim- Violin Lalo – Symphonie Espagnole;
 Shostakovich Symphony No.1

Maestro Concert 2 Beethoven 5 Sunday 23 June, 3pm at Elder Hall
Bryan Griffiths - Conductor Moncayo - Huapango
 Meale - Three Miro Pieces
 Beethoven - Symphony No.5

Maestro Concert 3 Young Talent Sunday 22 September, 3pm at Elder Hall
Keith Crellin OAM – Conductor
Lynda Latu – Violin Bruch – Violin Concerto
Tommy Ng – Viola Bowen – Viola Concerto

Will Madden - Trumpet

Arutunian – Trumpet Concerto

Rachmaninov - Symphony No. 1

Gala Concert - Pageantry. Presented at the end of the year with all four orchestras, 220 plus musicians performed at the Adelaide Town Hall. 2019 featured a *Last Night at the Proms* theme which proved very popular with a sell-out audience. It featured works by Holst, Henry Wood, Benjamin Britten, Vaughan Williams plus a work composed around the Proms theme, for the Wind Orchestra by AdYO Intern Nikolai Leske. The concert concluded with Elgar's 'Land of Hope and Glory' which brought the house down with audience participation and a standing ovation.

AdYO Community Programs. A diverse program of orchestral concerts performed by the Youth Strings, Sinfonia and the Wind Orchestra. This series is performed in the city and outer metropolitan Adelaide in community concert venues including Adelaide Botanic Gardens, Brighton, Thebarton and the City of Playford's Shedley Theatre in Elizabeth. The Shedley performance featured for a second year, Elizabeth Grove Primary School Choir in a celebration of the partnership between AdYO, Young Adelaide Voices, City of Playford, Playford 10 and AdYO. There was a real sense of community spirit at this performance and the number of Elizabeth Grove parents that came to see their children perform tripled from the previous year. New regional activity also occurred through concerts in country areas presented in association with our schools touring program.

In The Round - Family Concert. A concert given by AYS, AdSI and AdYWO in the Concordia College Chapel with an 'in the round' intimacy for musicians' grandparents, family, supporters and general public. 2019 resulted in the largest audience yet with the renowned afternoon tea for everyone at interval giving a great opportunity for mixing and mingling.

Junior Proms. Performed by Adelaide Youth Sinfonia for toddlers (1-5) and their families, these two sold out performances were presented as part of the Adelaide Festival Centre's *Something on Saturday* Program. Guest Eve McMillan from the *Just Add Music* band was utterly engaging as guest singer and presenter.

Senior Heroes Concerts. Presented in SA retirement villages, these performances provided opportunities for AYS and AdYWO and AdYO's chamber music ensembles to perform and also introduce the music to audiences. This series of concerts is were very special for both performers and audience alike, being more intimate and often very moving.

Schools Concert Touring Program

Targeting predominantly low category schools (Cat 1-4) or regional schools, students benefit from seeing and hearing their peers perform, often introducing them to the powerful sound of an orchestra for the very first time. The unique nature of youth orchestra members performing to their own age groups – sharing the thrill of live music and providing an enriching experience for both audience and performers is a very important component of the Adelaide Youth Orchestra's activities. Developing ongoing relationships with schools, presenting further performances, workshops and facilitation of an ongoing relationship with music (in whatever form) is an underlying tenet of the AdYO schools concerts program. Whilst AdYO is not a provider of instrumental lessons we work alongside instrumental teachers in facilitating musical pathways. Working with Instrumental Music, (IM) we provide performances in schools and initiate that 'first spark' of interest in students and then liaise with IM for options for those students. All of our AdYO musicians benefit from the team ethos and camaraderie of being part of the Schools Touring Program. AdYO is dedicated to developing the presentation and mentoring skills of our musicians and resulting esteem and confidence as they are given opportunities in concerts and workshops to take a teaching or presenting role with the school audiences.

Supported by the RAA, the James and Diana Ramsay Foundation and the Department for Education, 2019 saw an increase in concerts both in Adelaide and regional SA. Increased communication has resulted in repeat visits and building relationships with many of the schools. AdYO's return to Yorke Peninsula with AdYWO – in their first country tour, resulted in schools and students from around the area collaborating on presenting and performing. In addition AdYO chamber ensembles also toured to Port Lincoln on the Eyre Peninsula, the Riverland, Mid-north and Murray and Mallee regions.

Elder Hall Excursion Day - Prior to 2019, the Schools Tour Program was incursion focused, being the most accessible way of getting live classical performances into schools. Logistically this meant AdYO were unable to take its two symphony orchestras into schools. They are too big to move and many schools don't have the capacity to fit a group this size. In 2019 an Elder Hall Schools Concert Day was added to the program. On May 29th, the Adelaide Youth Sinfonia and the Adelaide Youth Orchestra performed to over 800 students from a number of different schools, over two concert sessions. For many of these students, it was their first time hearing a symphony orchestra and getting to experience a performance in Elder Hall. This performance was free to low category schools and the ticket costs were kept low to make this accessible to schools.

Chamber Ensembles.

AdYO's two String Quartets, Wind Quintet and Brass Quintet performed at a wide variety of events including Senior Heroes Concerts, Recitals Australia's Wednesday Lunch Hour Concerts, and are heavily involved in the schools touring program - including regional tours, charity events and commercial bookings. They are tutored by AdYO staff and guest musicians. The 2 string quartets are mentored and tutored by the ASQ which in 2019 came to a pinnacle when they shared the stage in performance at Ukaria with the ASQ.

Associate Conductor

2019 was the first year of the Associate Conductor program position. Awarded to Bryan Griffiths and generously funded by the James and Diana Ramsay Foundation, Bryan contributed across all facets of the Adelaide Youth Orchestra's activities. He rehearsed and conducted the Maestro 2 – Beethoven 5 concert and co-presented the Elder Hall Schools workshop-performance of Beethoven's 5th Symphony to high school students. He was also the director and tutor of the AdYO Wind Quintet guiding them in presentation of schools, retirement village and public concerts. He prepared all the woodwind and brass excerpts for the 2019 auditions and was key to the development of the Adelaide Youth Winds (AYW) ensemble program to start in 2020. Invaluable guidance and expertise was provided through professional development, mentoring and conducting sessions with highly regarded international conductor Nicholas Braithwaite.

2019 Activities

KEY: PUBLIC CONCERTS SCHOOLS PROGRAM SENIOR HEROES PROGRAM OTHER EVENTS			
EVENT	ENSEMBLE	DATE	VENUE
Rehearsals	ALL GROUPS	2 Feb – 30 November	Elder Conservatorium
Carclew Activity Weekend	AYS	23-24 Feb	Carclew
Carclew Activity Weekend	ADSI	9-10 March	Carclew
Community Concert	AYS	24 March	Thebarton Community Centre
AdYO Maestro 1	ADYO	31 March	Elder Hall
Schools Concert Tour	String Quartet	7 April	Banksia Park
Community Concert	AdYWO / AdSI	14 April	Brighton Arts Centre
Recitals Australia Lunchtime Concert	Wind Quintet and String Quartet	8 May	Pilgrim Church, Adelaide
Senior Heroes	String Quartet	13 May	Probus Burnside
Senior Heroes	AYS	22 May	Wisteria Grove
Schools Concert Tour	AYS	22 May	Craigmore & Settlers Farm
School Concerts-in the city	AdSI & ADYO	29 May	Elder Hall, Univ. of Adelaide

Senior Heroes	AYS	9 June	Hope Valley
In the Round Family Concert	AdYWO/ AYS/ AdSI	16 June	Concordia Chapel Highgate
Maestro 2	AdYO	23 June	Elder Hall Univ of Adelaide
Senior Heroes	Wind Quintet	19 July	Carmelite Myrtle Bank
ROSL Dinner	Wind Quintet	19 July	Adelaide Pavilion
School RAA Regional Tour	Wind Quintet	25 -26 July	Renmark SA
State Dinner for 125th Anniv. Women's Suffrage	String Quartets	6 August	Adelaide Town Hall

Recitals Australia Lunchtime Series	String Quartet	7 August	Pilgrim Church, Adelaide
Impact 100 event	String Quartet	7 August	Jam Factory
Senior Heroes	String Quartet	16 August	Lifestyle Lockleys
Senior Heroes	Wind Quintet	18 August	Glynde Lutheran
Junior Proms	AdSI	24 August	Something on Saturday – Adelaide Festival Centre
Community Concert	AdYWO / AdSI	25 August	Shedley Theatre, Elizabeth
Flinders University Lunchtime Concert	String Quartet	28 August	Flinders University
Schools Concerts	AdYWO	9 Sept	Playford & Banksia Park
Schools Concerts	AYS	12 Sept	Goodwood, Gilles Street and the Museum of SA
RAA Regional Tour	AdYWO	15 – 17 Sept	Yorke Peninsula
Maestro 3	AdYO	22 Sept	Elder Hall
RAA Regional Tour	String Quartet	25 -27 Sept	Eyre Peninsula
Senior Heroes	Wind Quintet	9 October	Living Choice Woodcroft
Recitals Aust Lunchtime Concert	Wind & Brass Quintets	23 October	Pilgrim Church Adelaide
Schools Concerts	Wind & Brass Quintets	23 October	Settlers Farm PS Parafield Gardens PS
Schools Concerts	String Quartet	6 November	Pimpala & Darlington
Schools Concerts	AYS	6 November	Pines & Ingle Farm
Senior Heroes	AYS	6 November	Regis Burnside
GALA CONCERT	ALL ORCHESTRAS	10 November	Adelaide Town Hall
Schools Tour	String Quartet	12 November	SA Regional schools

Auditions	ALL ORCHESTRAS	23 -24 November	Elder Conservatorium, Univ. of Adelaide
RAA Community Concert	AYS	1 December	Botanic Park
Senior Heroes	String Quartet	2 December	Burnside Uniting Church
Joint Concert ASQ / AdYO	String Quartets	3 December	Ukaria, Mt Barker
Gift Reading Xmas Party	String Quartet	18 December	City of Playford Library

Adelaide Youth Orchestras Board

Catherine Baldwin	Chair	
Lowen Partridge	Deputy Chair	<i>Term ceased in May</i>
Michael Critchley	Treasurer	
Elizabeth Koch AM	Member	<i>Resigned in June</i>
Noreen Lucero	Member	
Christine McCabe	Member	
Linus Ng	Member	
Andrew Size	Member	<i>Appointed in June</i>

Life Members

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

Adelaide Youth Orchestras Staff

Keith Crellin OAM | Artistic Director & Conductor AdYO
Claire Orelan | General Manager
Ellena Williamson | Orchestra Coordinator
Lexi Burton | Schools Tour Coordinator
Bryan Griffiths | Associate Conductor
Alwin Kidney | AdYWO Conductor
Minas Berberyan | AdSI Conductor
Martin Butler OAM | Conductor AYS

Bryan Griffiths from October

ADELAIDE YOUTH ORCHESTRA

Conductor – Keith Crellin OAM

Adelaide Youth Orchestra is a 75-piece symphony orchestra comprising South Australia's most talented young musicians. Conducted by our Artistic Director, Keith Crellin OAM, one of Australia's most respected musicians and conductors, AdYO performs an annual Maestro series of concerts at Elder Hall, University of Adelaide.

Violin 1

Lynda Latu
Eric Chen
Haneulle Lovell
Jude Owens-Fleetwood
Chloe Tsang
Natalia Beos
Sterling Rieck
Lan Lang Xu
Alex Fajardo
Thea Martin
Ebony Bedford
Katie Morrison
Cheri Wong
Kirsten Tsui
Rachelle Wong
Brendan Chong
Jessica Kim
Tristan Hall
Emma Richardson

Violin II

Tahlia Williams
Skye Nicholas
Joaquin Velasco
Lily Hewlett
Emma Richardson
Jillian Tan
Siyeon Kim
Timothy Szabo
Frankie Larizza
Yuehan Xia
Shannon Whitehead
Aileen Gideon-Takasawa
Inseo Yoon
Dinih Huang
Angelo Bollella
Chau Anh Do

Viola

Tommy Ng
Bridget McCullough
Mattea Osenk
Jenny Hu
Alex Chen
Alexander Monro
Samvel Berberyan

Cello

Jack Overall
Clara Gillam Grant
Lara Berberyan
Jimmy Butcher
Tiana Cambareri
Eleanor Carrig
Jamie Cox
Marina Olijnyk
Isabelle Yu
Molly Voss
James Monro

Double Bass

Holly Little
Greg Perkins
Lyora Lee
Brightlyn Victor
Alexandra Thompson
Jasper Harding

Flute

Emily Fox
Mason Wong

Piccolo

Lara Turner

Oboe

Neal Perkins
Maria Lin
Marcus Kha

Clarinet

Lewis Blanchard-Jackson
Sheree Wong
William Branson

Bassoon

Matthew McGrath
Chris Buckley

Contra-Bassoon

Tom Henderson

French Horn

Thomas Dodsworth
Eva Barrett
Kieran Beasly
Matilda Chu

Trumpet

William Madden
Liam Moule
Benjamin Monro

Trombone

Daniel Shephard
Aronne Maclean
Alevia Evci

Tuba

Bethany Burgess

Percussion

Tristan Hyams
Jonathon Aston

Harp

Cianah Harris

ADELAIDE YOUTH WIND ORCHESTRA

Conductor - Alwin Kidney & Bryan Griffiths

Adelaide Youth Wind Orchestra is a 40-piece wind orchestra of secondary and tertiary students playing woodwind, brass and percussion instruments. Conducted by brass band specialist, Al Kidney, this orchestra performs a rich repertoire of music for concert band and wind ensemble including performances in community venues and schools performances.

Flute

Thanh-Mai Nguyen
Jarvis Zhao
Lucy Ryan
Alice Jia
Andi Custodio

Oboe

Erik Grambow

Clarinet

Nate Camatta
Samantha Wong
Daniel Hill– Brown
Zoe Chandler
Wytse Gensemer
Taylah Muncaster
Allegra Taylor
Darren Lutze
Isabelle Mason

Bassoon

Mitchell McLean
Riley Warner

Saxophone

Jenny Binnie
Peter Moore
Nicole Sienicki
Sarah Nesbit
Emille Collins
Dohui Kim

French Horn

Nicola Chadbourne
Percival Mashford

Trumpet

Andrew Draper
Emily Campbell
Loyd Williams
Jayden Doe
Kira Burness

Tenor Trombone

Alexander Nicholas
Charlie Parker

Bass Trombone

Alevia Evci

Euphonium

Jonathon Aston

Percussion

Eric You

ADELAIDE YOUTH SINFONIA

Conductor – Minas Berberyán

Adelaide Youth Sinfonia is a 70-piece orchestra of gifted high school students. Conducted by esteemed ASO violinist, Minas Berberyán, AdSI introduces the thrills and spills of playing in a full-sized orchestra. AdSI performs a range of classical and popular works in community concerts and the popular annual Junior Proms.

Violin I

Victoria Phan
Luca Shin
Andrew Kim
Grace Hooper
Halena Nguyen
Isabel Bennett
Lillian Crocos
Annecy Cheung
Mark Jiang
Hannah Szabo
Dylan Bennett
Alice Kim
Marc Vaccaro
Akshara Radhakrishnan
Wendy Dong

Violin II

Apollon Velonakis
Charlotte Nitschke
Katherine Varley
Marco Pagliarulo
Karmen Tang
Riki Goble
Emilia Pollak
Rosh Ediriweera
Juliana Lanzilli
Kaitlin Ready
Daniel Ding
Victoria Tyllis

Viola

Thomas Brennan
Stella Tomaque
Jeff Le
Joyce Cheung
Elise Esplin
Kate McKay

Cello

Eunjoo Goh
Elaine Chen
Angela Cai
Gabriel Csizmadia
Will Grosser
Stanley George Eaton
Jiarui Zhang

Double Bass

Grace Reynolds
Scarlett Bauer

Flute

Akane MEars
Caitlin Mildren
James Le

Oboe

Sarah Hyde
Alexander Monro

Clarinet

James Skelton
Hannah Wilkinson

Bassoon

Angus McBride

French Horn

Eva Barrett
Liam McBride
Anson So
Clara Carrocci

Trumpet

Benjamin Monro
Mitchell Luscombe
Emily Campbell

Trombone

Ryan Tanti
Bek Munro

Tuba

Marina Olijnyk

Percussion

Freddy Ramly Peck
Brandon Battye
Ryan Grunwald*
Henry Millar *

Harp

Cianah Harris*

*denotes guest artist

ADELAIDE YOUTH STRINGS

Conductor - Martin Butler OAM

Adelaide Youth Strings is a 50-piece string orchestra of enthusiastic and talented primary school students who learn musicianship through their performances of classical, folk and popular works. Conducted by Adelaide Symphony Orchestra violist Martin Butler OAM, the AYS creates a fun and rewarding experience for very young musicians.

Violin I

Tim Dong
Evie McEwin
Sean Smith
Alanna Kennedy
Jemimah Satchell
Tammy Tang
Louisa Synwoldt
Chenchen Han
Yan Fan
Maggie Kemp
Ruby Lee
Emily Kim

Violin II

Cindy Luo
Emily Cox
Aiya Ichino
Ben Rawlings
Marley Foale
Lucinda Carney
Claire Choi
Sharon Zhang
Gigi Osborn
Fan Han
Ellie Busson

Viola

Isabella McEwin
Rose Barrett
Alysa Zhang
Jeffrey Wang
Annika Ganesh
Brianna Bailey
Tyson Woodley
Fiona Li

Cello

Sherry Cheng
Ruben Lopez
Leo Liu
Inez Hill-Thomson
Esther Elliot
Caleb Kim
Emily Fidock
Ethan Christian
Scarlett Milde
Mary Butcher
Dan Do

Double Bass

Indiana Rieck
Lily McDonald

ADYO 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

Brass Quintet

Will Madden – Trumpet
Liam Moule – Trumpet
Abigail Sutherland – Horn
Daniel Shephard – Trombone
Bethany Burgess – Tuba

Wind Quintet

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

ADYO 2019 TUTORS

Violin

Erna Berberyan
Minas Berberyan
Lachlan Bramble
Martin Butler OAM
Elizabeth Collins
Keith Crellin OAM
Wendy Heiligenberg
Lynda Latu
Emma Perkins

Viola

Martin Butler OAM
Keith Crellin OAM
Andrew Crothers
Linda Garrett
Jenny Hu
Rosi McGowran
William Newbery
Aiden Sullivan
Caleb Wright

Cello

Ewen Bramble
Simon Cobcroft
Catherine Finnis
Therese O'Brien
Jack Overall
Ruth Saffir

Double Bass

Sean Renaud
David Schilling

Harp

Suzanne Handel

Woodwind

Sarah Byron
Geoff Collins
Peter Duggan
Josie Hawkes
Samantha Hennessy
Damien Hurn
Charles Klein
Hannah Kovilpillai
Dean Newcomb
Jacki Newcomb
Kristina Phillipson
Darren Skelton
Mary Waterhouse

French Horn

Sarah Barrett
Emma Gregan
Bryan Griffiths

Brass

James Dempsey
Robin Finlay
David Gardiner
Bryan Griffiths
Al Kidney
Howard Parkinson

Percussion

Jamie Adam
Samuel Butler
Amanda Grigg
Henry Millar

AdYO String Quartets

Australian String Quartet
Keith Crellin OAM

AdYO Wind Quintet

Bryan Griffiths

AdYO Brass Quintet

James Dempsey

PARTNERS



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Crawford Family
Associate Concertmaster Chair

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Lowen Partridge
Principal Viola Chair

Mae Mansell
Principal Cello Chair

Dr Julia Szuster Assoc
Principal Cello Chair

Hennessy Bauer Family
Principal Double Bass Chair

Elizabeth Koch AM
Principal Flute Chair

David Tonkin
Memorial Principal Oboe Chair

Derek Jones
Principal Clarinet Chair

Ian Carrig OAM
Principal Bassoon Chair

Elizabeth Bowen
Principal Horn Chair

Friends of ASO
Principal Trumpet Chair

Nicholas Linke
Principal Trombone Chair

Friends of ASO
Principal Percussion Chair

.....

Adelaide Youth Wind Orchestra

Baldwin Family - *Conductor's Podium*

.....

Adelaide Youth Sinfonia

Nicholas Linke - *Conductor's Podium*

Don Growden - *Concertmaster Chair*

AUSTA SA - *Principal Cello Chair*

.....

Adelaide Youth Strings

Rosie Burn and Dr Cam Grant - *Principal Cello Chair*

.....

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\$1,000 +

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 Margaret Lehmann
 Nicholas Linke
 Mark Lloyd OAM & Libby Raupach OAM
 Noreen Lucero
 Christine McCabe & Melvin Mansell
 Naylor Family
 Andrew Size
 Size Music
 Thompson Family
 Anonymous x 3

.....

\$500 +

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Jennifer Cashmore AM
Jenifer Cleland
Michael Critchley
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Marielle Esplin
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Brooke Hall-Carney
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Margaret Harris
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Derek & Elaine Hill
Dr Rebecca Hill
Alex Hubczenko
Claire Ishino
Samantha Jersmann
Dharsh Kandiah
Mana Kha
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Kevin O'Sullivan
David Owens
Susan Ovenden
Richard Peake
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John and Jenny Pike
Kris Chalil Poyil
Anthea Reeves
Ernest & Heather Rieck
Wendy Roberts
Simon Roberts-Thomson
Robyn Ryan
Judith Saunders
Liz Scarce
Jerry Shen and Ying Liu
Johanna Somfleth
Angela Swanson
Peter Tillett
Prue Tonkin
Caroline Treloar
David and Vivian Tsui
Maria Tyllis
Graeme Vinnall
Max Wang
Kee Wai Wong
Kathy Wannop
Rita White
Kevin & Janice Wood
Jackie Yeoh
Helen Yon
Poh Yong

2019 VOLUNTEERS

Stevie Abbott-Richards	Catherine Hannaford	Gabriela Nieva	Peter Shin
Katrina Bailey	Mayuko Homma	Angeline Ng	Lyndon Stacy
Amanda Bates	Claire Ishino	Brigitte Olijnyk	Anthony Szabo
Bronwyn Cambareri	Dharsh Kandiah	Ann Parker	Mary Szabo
Mayuko Chen	Jennifer Kemp	Trisha Perkins	Nynke Van der Berg
Abby Cronin	David Kennedy	Jan Pollok	Jesu Victor
Gabriel Csizmadia	Juanita Martin	Kartini Ramly	Julie Weller
Nicole Czubak	Thea Martin	Katherine Rawlings	Claudine Yip
Melita Dracopoulos	Trish McCullough	Greg Shephard	
Ross Goble	Kellie McDonald	Katrina Shephard	
Jamie Grosser	Mari Nesbit	Suhee Shimamoto	

The Adelaide Youth Orchestras Incorporated

ABN 53 037 804 043

Financial Statements

for the year ended 31 December 2019

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

BOARD OF MANAGEMENT REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

The Board of Management present their report on the Association for the year ended 31 December 2019.

Board Members

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

Catherine Baldwin	Chair	
Michael Critchley	Treasurer	
Simone Gibbs	Member	Appointed February 2020
Elizabeth Koch AM	Member	Resigned June 2019
Noreen Lucero	Member	
Christine McCabe	Member	
Linus Ng	Member / Deputy Chair	
Lowen Partridge	Member / Deputy Chair	Term ceased May 2019
Andrew Size	Member	Appointed June 2019

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 2019 amounted to \$45,534 (2018 surplus \$18,200).

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, sinfonia and senior Adelaide Youth Orchestra.

These ensembles made up, through audition, of over 250 young musicians, aged from eight to twenty four years old, 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, metropolitan and regional areas, in concert halls, community venues, retirement villages and schools.

Events arising since the end of the reporting period

In March 2020, the World Health Organisation declared the outbreak of a novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout Australia. The spread of COVID-19 has caused significant volatility in Australian and international markets, including significantly curtailing AdYO's rehearsals, performances and other activities. There is significant uncertainty around the breadth and duration of business disruptions related to COVID-19, as well as its impact on the Australian and international economies and, as such, the Association is unable to determine if it will have a material impact to its operations.

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.

Board Member Benefits

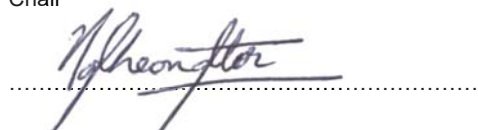
In accordance with section 35.(5) of the Associations Incorporation Act, 1985, the Board of Management hereby states that during the 12 months ending 31 December 2019.

- 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.
- During the year Size Music Pty Ltd provided services valuing \$432 for replacement music stands of which Andrew Size is the managing director. Other than this transaction no other officer has received directly or indirectly from the Association any payment or other benefit of a pecuniary value.

Signed in accordance with a resolution of the Board of Management



Catherine Baldwin
Chair



Linus Ng
Deputy Chair

Dated this 13th day of May

2020

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Note	2019 \$	2018 \$
Revenue and other income	2	441,692	404,534
Salaries, wages & on-costs		(175,080)	(171,244)
Depreciation and amortisation expenses		(11,903)	(4,956)
Production expenses		(64,036)	(67,731)
Artist costs		(35,292)	(34,407)
Design costs		(10,194)	(12,378)
Scholarships		(16,920)	(11,890)
Other expenses		<u>(82,733)</u>	<u>(83,728)</u>
Surplus for the year		<u>45,534</u>	<u>18,200</u>
Other Comprehensive income			
Other Comprehensive Income		<u>-</u>	<u>-</u>
Total Comprehensive income for the year		<u>45,534</u>	<u>18,200</u>

The accompanying notes form part of this financial report

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	329,152	210,223
Trade and other receivables	5	230	1,200
Other current assets	6	15,310	23,668
TOTAL CURRENT ASSETS		344,692	235,091
NON-CURRENT ASSETS			
Property, plant and equipment	7	28,861	20,726
TOTAL NON-CURRENT ASSETS		28,861	20,726
TOTAL ASSETS		373,553	255,817
CURRENT LIABILITIES			
Trade and other payables	8	17,782	24,306
Contract Liabilities	9	214,544	135,818
Provisions	10	7,039	7,039
TOTAL CURRENT LIABILITIES		239,365	167,163
NON-CURRENT LIABILITIES			
Provisions	10	-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		239,365	167,163
NET ASSETS		134,188	88,654
EQUITY			
Accumulated Surplus		134,188	88,654
TOTAL EQUITY		134,188	88,654

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 2019**

	Accumulated Surplus \$	Total \$
Balance at 1 January 2018	70,454	70,454
Surplus for the year	18,200	18,200
Balance at 31 December 2018	<u>88,654</u>	<u>88,654</u>
Balance at 1 January 2019	88,654	88,654
Surplus for the year	45,534	45,534
Balance at 31 December 2019	<u>134,188</u>	<u>134,188</u>

The accompanying notes form part of this financial report

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019**

		2019	2018
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members, audiences and funders		504,466	429,912
Payments to suppliers and employees		(384,945)	(375,175)
Interest received		1,834	2,495
Net Cash Used In Operating Activities	11	121,355	57,232
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		(2,293)	(3,126)
Net Cash Used in Investing Activities		(2,293)	(3,126)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash Provided by / (Used in) Financing Activities		-	-
NET INCREASE IN CASH HELD		119,062	54,106
Cash at the beginning of financial year		176,691	122,585
CASH AT THE END OF FINANCIAL YEAR	4	295,753	176,691

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 2019

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 Association.

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 2019 were approved and authorised by the Board of Management on the 5th of May 2020.

New Accounting Standards and Interpretations

The Association applied AASB 15 Revenue from Contracts with Customer, AASB 16 Leases and AASB 1058 Income of Not-for-profit entities for the first time. The nature and effect of the changes as a result of adoption of this new accounting standard is described below

Several other amendments and interpretations apply for the first time in 2019, but do not have an impact on the financial statements of the Association. The Association has not early adopted any standards, interpretations or amendments that have been issued but are not yet effective

AASB 15 Revenue from Contracts with Customers

AASB 15 supersedes AASB 111 *Construction Contracts*, AASB 118 *Revenue* and related Interpretations and it applies to all revenue arising from contracts with customers, unless those contracts are in the scope of other standards. The new standard establishes a five-step model to account for revenue arising from contracts with customers. Under AASB 15, revenue is recognised at an amount that reflects the consideration to which an Association expects to be entitled in exchange for transferring goods or services to a customer.

The standard requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract.

The Association has adopted AASB 15 Revenue Contracts with Customers from 1 January 2019 under the modified retrospective approach with no restatement of comparative financial information.

Membership Fees

The Association's contracts with customers relate to the provision of membership fees for access to weekly rehearsals, coaching and tutorials and include one performance obligation. The Association has concluded that revenue from membership fees should be recognised over time as the access to the activities above is provided. Membership fees paid in advance are recorded as a contract liability they relate to. This revenue recognition criteria is consistent with the revenue recognition under AASB 118 Revenue. Therefore, the adoption of AASB 15 did not have an impact on the timing of revenue recognition.

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

New Accounting Standards and Interpretations (continued)

Government Grants

The Association also receives government grants in relation to the provision of arts and education services. These government grants contain sufficiently specific performance obligations and accordingly are recognised in the year that these relate to. Where there are conditions attached to grant revenue relating to the use of those grants for a specific purpose, these grants will be deferred in the statement of financial position as a liability until such conditions are met.

This revenue recognition criteria is consistent with the revenue recognition under AASB 118 Revenue. Therefore, the adoption of AASB 15 did not have an impact on the timing of revenue recognition.

Commercial, Production and Concert Income

In the previous reporting period, revenue from ticket sales and production was recognised when the Association had provided this service i.e. the completion of the performance. In applying AASB 15, revenue associated with the commercial, production and concert income is recognised when the performance obligation of the sale has been made and the completion of the performance has occurred. This revenue recognition criteria is consistent with the revenue recognition under AASB 118 Revenue. Therefore, the adoption of AASB 15 did not have an impact on the timing of revenue recognition.

AASB 1058 Income for Not-for-profit Entities

The Association has adopted AASB 1058 from 1 January 2019. The standard replaces AASB 1004 Contributions' in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability recognised where: an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the Association to further its objectives. For transfers of financial assets to the Association which enable it to acquire or construct a recognisable non-financial asset, the Association must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the Association satisfies its performance obligation. If the transaction does not enable the Association to acquire or construct a recognisable non-financial asset to be controlled by the Association, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately. Where the fair value of volunteer services received can be measured, a private sector not-for-profit Association can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense. The Association has adopted AASB 1058 Income for Not-for-profit entities under the modified retrospective approach with no restatement of comparative financial information.

Non-reciprocal grant revenue

Grant funds received by the Association to enable the Association to further its objectives, in accordance with AASB 1058, are recognised as revenue on receipt of the funds. This revenue recognition criteria is consistent with the revenue recognition under AASB 118 Revenue. Therefore, the adoption of AASB 1058 did not have an impact on the timing of revenue recognition.

Reciprocal grant revenue

Grant funds received by the Association to enable the Association to construct a recognisable non-financial asset to be controlled by the Association, in accordance with AASB 1058, are recognised as an other liability on receipt and are recognised as revenue, over time, as the Association satisfies its obligation to construct the recognisable non-financial asset. This revenue recognition criteria is consistent with the revenue recognition under AASB 118 Revenue. Therefore, the adoption of AASB 1058 did not have an impact on the timing of revenue recognition.

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

New Accounting Standards and Interpretations (continued)

Fundraising and donation revenue

Fundraising and donation revenue are recognised when the Association gains control of the funds and are only recognised as revenue when the funds have been provided to further the Association's objectives for no consideration or where consideration is significantly less than the funds provided and when the funds provided do not give rise to an obligation.

AASB 16 Leases

Upon transition at 1 March 2019 the Association has not recognised any right of use assets or lease liabilities as these meet the definition of either a short term lease or low value lease.

As a result the implementation of AASB 16 did not have a material impact on the Association.

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 Association 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%
Furniture and fittings	25% to 33%
Musical Instruments	8.3%

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

New Accounting Standards and Interpretations (continued)

(c) **Property, Plant and Equipment (continued)**
Depreciation (continued)

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.

(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 is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised

Membership Fees

Membership fees relate to fees charged to individual for access to the association, these are recognised over time. Membership fees paid in advance are recorded as a contract liability and recognised as revenue in the period they relate to.

Government Grants

Government grants (both state and federal) are received in relation to the provision of education services. These government grants contain sufficiently specific performance obligations and accordingly are recognised in the year that these relate to. Where there are conditions attached to grant revenue relating to the use of those grants for a specific purpose, these grants will be deferred in the statement of financial position as a liability until such conditions are met

Fundraising and donation revenue

Fundraising and donation revenue are recognised when the Association gains control of the funds and are only recognised as revenue when the funds have been provided to further the Association's objectives for no consideration or where consideration is significantly less than the funds provided and when the funds provided do not give rise to an obligation.

Contract Liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Association has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Association transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Association performs under the contract.

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

New Accounting Standards and Interpretations (continued)

(e) **Revenue (continued)**

Revenue accounting policies for comparative period

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association 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**

Initial recognition and measurement

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the Association becomes a party to the contractual provisions of the instrument. Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Initial recognition and measurement

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the Association becomes a party to the contractual provisions of the instrument. Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Financial instruments are initially measured at fair value plus transactions costs where the instrument is not classified at fair value through profit or loss. Transaction costs related to instrument classified at fair value through profit or loss are expensed to profit or loss immediately. Financial instruments are classified and measured as set out below.

Effective interest rate method

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, where appropriate, a shorter period.

Income is recognised on an effective interest rate basis for debt instruments other than those financial assets 'at fair value through profit or loss'.

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

New Accounting Standards and Interpretations (continued)

(g) Financial Instruments (continued)

Classification and subsequent measurement

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

Impairment of financial assets

At each reporting date, the Association assesses whether there is objective evidence that a financial instrument has been impaired.

The carrying amount of financial assets including uncollectible trade receivables is reduced by the impairment loss through the use of an allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

(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 from government grants, sponsorships, philanthropic donations and fundraising. To the extent to which the Association will be able to continue the provision of services at current levels is 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) 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 2019**

	2019	2018
	\$	\$
NOTE 2 - REVENUE AND OTHER INCOME		
Revenue		
Private Donations	54,147	56,894
Philanthropic Foundations	70,000	51,500
Government Grants	58,000	48,000
Sponsorship	49,291	30,249
Membership Fees	128,283	125,607
Production and Concert Income	54,142	53,644
	<u>413,863</u>	<u>365,894</u>
Other Revenue		
Audition Income	12,015	11,575
Commercial and General Income	13,980	24,567
Interest Received	1,834	2,498
	<u>27,829</u>	<u>38,640</u>
Total Revenue	<u><u>441,692</u></u>	<u><u>404,534</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>
NOTE 4 - CASH AND CASH EQUIVALENTS		
Cash at bank and in hand	243,934	125,912
Term deposits	<u>85,218</u>	<u>84,311</u>
	<u><u>329,152</u></u>	<u><u>210,223</u></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	329,152	210,223
Less tied scholarships account	<u>(33,399)</u>	<u>(33,532)</u>
Total Cash and Cash Equivalents	<u><u>295,753</u></u>	<u><u>176,691</u></u>
NOTE 5 - TRADE AND OTHER RECEIVABLES		
Trade receivables	230	1,200
Provision for impairment of receivables	<u>-</u>	<u>-</u>
	<u><u>230</u></u>	<u><u>1,200</u></u>
NOTE 6 - OTHER CURRENT ASSETS		
Prepayments	<u><u>15,310</u></u>	<u><u>23,668</u></u>

THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

NOTE 7 - PROPERTY, PLANT AND EQUIPMENT

Plant and equipment at cost	78,970	62,138
Accumulated depreciation	(50,109)	(41,412)
	<u>28,861</u>	<u>20,726</u>
Total property, plant and equipment	<u><u>28,861</u></u>	<u><u>20,726</u></u>

Movements in carrying amounts of property, plant and equipment

	Total \$
Year ended 31 December 2019	
Balance at the beginning of year	20,726
Additions	21,737
Disposals	(1,699)
Depreciation expense	(11,903)
Balance at the end of the year	<u><u>28,861</u></u>

NOTE 8 - TRADE AND OTHER PAYABLES

Trade and other payables	18,076	19,787
GST payable/ (receivable)	(294)	4,519
	<u>17,782</u>	<u>24,306</u>

NOTE 9 - CONTRACT LIABILITIES

CURRENT

Grants in advance	140,971	63,765
Membership in advance	55,511	49,391
Scholarships payable	18,062	22,662
	<u>214,544</u>	<u>135,818</u>

NOTE 10 - PROVISIONS

CURRENT

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

NON-CURRENT

Provision for Long Service Leave	-	-
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THE ADELAIDE YOUTH ORCHESTRAS INCORPORATED

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019	2018
	\$	\$
NOTE 11 - CASH FLOW INFORMATION		
Reconciliation of Cash Flow from Operations with Deficit		
Surplus	45,534	18,200
- Tied scholarships movements	133	1,274
Non-cash flows in deficit		
- Depreciation and Amortisation	11,903	4,956
- Donated musical instruments	(19,445)	
- Net loss on disposal of property, plant and equipment	1,699	-
Change in Operating Assets and Liabilities		
(Increase)/Decrease in Trade and Other Receivables	970	24,553
(Increase)/Decrease in Prepayments	8,358	(3,784)
Increase/(Decrease) in Trade and Other Payables	(6,523)	10,402
Increase/(Decrease) in Income in Advance	78,726	2,047
Increase/(Decrease) in Provisions	-	(416)
NET CASH PROVIDED BY OPERATING ACTIVITIES	121,355	57,232

NOTE 12 - EVENTS AFTER THE BALANCE DATE

In March 2020, the World Health Organisation declared the outbreak of a novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout Australia. The spread of COVID-19 has caused significant volatility in Australian and international markets, including significantly curtailing AdYO's rehearsals, performances and other activities. There is significant uncertainty around the breadth and duration of business disruptions related to COVID-19, as well as its impact on the Australian and international economies and, as such, the Association is unable to determine if it will have a material impact to its operations.

NOTE 13 - 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 14 is 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 2019 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



Catherine Baldwin
Chair



Linus Ng
Deputy Chair

Dated this 13th day of May 2020

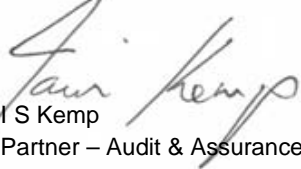
Auditor's Independence Declaration

To the Members of The Adelaide Youth Orchestras Incorporated

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 Adelaide Youth Orchestras Incorporated for the year ended 31 December 2019, 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, 13 May 2020

Independent Auditor's Report

To the Members of The Adelaide Youth Orchestras Incorporated

Report on the audit of the financial report

Qualified opinion

We have audited the accompanying financial report of The Adelaide Youth Orchestras Incorporated (the "Registered Entity") which comprises the statement of financial position as at 31 December 2019, and the statement of profit or loss 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 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 The Adelaide Youth Orchestras Incorporated 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 2019 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 for qualified opinion

Cash donations are a significant source of fundraising revenue for The Adelaide Youth Orchestras Incorporated. The Registered Entity has determined that it is impracticable to establish control over the collection of cash receipts prior to entry into its financial records. Accordingly, as the evidence is available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to cash donations 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 The Adelaide Youth Orchestras Incorporated are complete.

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 qualified 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.

Emphasis of matter – COVID 19

We draw attention to Note 12 of the financial report, which describes the circumstances relating to the material subsequent event regarding COVID-19 and the uncertainty surrounding any potential financial impact on the financials. Our opinion is not modified in respect of this matter.

Other information

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 2019, 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.

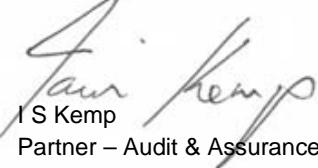
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 auditor's 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, 13 May 2020