



Annual General Meeting

Minutes

Date:	Sunday 12 February, 2023
Time:	10.00am - 12.00pm
Place:	Old Government House, QUT / QUT Art Museum
Attendees:	Elise Black (online); Luana Davidson (online); Kylie Dell; Victoria Boulter Groening; Jo-Anne Hine; Bianca Hines (online); Karen McCarthy-Wenijk Rossina Moore; Lynette Shanahan; Carla Spano (online); Dani Towers; Renae Belton
Apologies:	Vicki Williams

Item	Description	Responsible
1	Welcome and introductions	President: Dani Towers
2	Apologies	Secretary: Kylie Dell
3	Review of actions from previous annual general meeting <ul style="list-style-type: none"> see attached notes 	President: Dani Towers
4	Acceptance of minutes of previous annual general meeting <ul style="list-style-type: none"> moved: K.Dell; seconded L.Davidson; unanimously accepted 	President: Dani Towers
5	President's report <ul style="list-style-type: none"> see attached report 	President: Dani Towers
6	Acceptance of President's report <ul style="list-style-type: none"> moved: D.Towers; seconded: R.Moore; unanimously accepted 	President: Dani Towers
7	Treasurer's report <ul style="list-style-type: none"> see attached report 	Treasurer: Lynette Shanahan
8	Acceptance of Financial Statements <ul style="list-style-type: none"> moved: T.Boulter Groening; seconded: KAREN Wedijk-McCarthy; unanimously accepted 	Treasurer: Lynette Shanahan

9	Appointment of and questions to the auditor Proposed Resolution: that Brian Tucker Accounting be appointed as QATA's auditor for the next reporting period. <ul style="list-style-type: none"> • moved: L.Shanahan; seconded: D.Towers; unanimously accepted 	Treasurer: Lynnette Shanahan			
11	Election of executive officers <ul style="list-style-type: none"> • All positions declared open; nominations accepted and seconded; voting of all positions unanimous as per below: 	Returning Officer: Renaë Belton			
	<table border="1"> <thead> <tr> <th data-bbox="336 589 676 683">Position</th> <th data-bbox="676 589 916 683">Nomination</th> <th data-bbox="916 589 1166 683">Seconded by</th> </tr> </thead> </table>		Position	Nomination	Seconded by
	Position		Nomination	Seconded by	
	President		Victoria Boulter Groening	Jo Hine	
	Vice President		Rossina Moore	Victoria Boulter Groening	
	Treasurer		Dani Towers	Bethany Loveridge	
	Secretary		Karen Wendjick-McCarthy	Dani Towers	
	Communications Officer		Elise Black	Renaë Belton	
	Conference Director		Jo Hine	Dani Towers	
	Resources Coordinator*				
	Professional Development Coordinator		Luana Davidson	Dani Towers	
	Membership Officer*				
Primary Coordinator*					
*Additional positions not filled at AGM will temporary be overseen by: Resources Coordinator - Rossina Moore; Membership Officer -Tori Boulter Gronening Primary Coordinator - Karen McCarthy-Wendjick					
Sub-committee Positions <ul style="list-style-type: none"> • Regional Committees tbc 					
12	Meeting close	President: Tori Boulter Gronening			

QATA President's report 2022 AGM

Presented at QATA AGM 12 February 2023, QUT

Executive committee

- Dani Towers (President)
- Bethany Loveridge (Vice-president)
- Lynette Shanahan (Treasurer)
- Kylie Dell (Secretary)
- Jo-Anne Hine (Conference Director)
- Elise Black (Communications Officer)
- Rossina Moore (Resources Coordinator)
- Luana Davidson (Professional Development Coordinator)
- Tori Boulter Groening (Memberships Officer)
- Karen McCarthy-Wendijk (Primary Coordinator)

The introduction of specific roles on the committee has been useful to lighten loads on exec members and differentiate tasks. We thank outgoing executive members **Bethany Loveridge, Lynette Shanahan, Kylie Dell** and **Jacinta Lisec** for their commitment to Queensland art education. It's not easy to balance school workloads with additional tasks taken on in a voluntary capacity and on behalf of all QATA members, I extend the heartfelt appreciation of our association to our executive committee members who manage to make everything fit in.

Membership 2022

Membership has increased steadily after the covid slump in 2020. We continue to work on additional member benefits so that members receive value for their subscriptions.

In 2022, membership for each level was comprised of:

- 145 Individual members – down slightly from 150 in 2021 but maintaining consistent levels with pre-covid members.
- 63 Institutional memberships – up from 54 in 2021. These are schools or institutions and can have up to five members included.
- 72 Institutional Sponsored memberships – up from 66 in 2021 and 29 in 2020. This has always been a difficult number to track as members are not making use of the Institutional discount code to create their own unique membership. Assuming each institutional member had at least 3 staff, this number should be closer to 180. In 2023 we have introduced additional fields to Institutional member sign-on pages that request the names and emails of each sponsored member in an institution. We will send instructions individually to each of these sponsored members to encourage them to complete their registration, but this will also provide sufficient information to count sponsored members more accurately. Special thanks to our Memberships Officer, **Tori Boulter Groening**, who is working through contact lists to build this membership level.
- 42 Tertiary student memberships- doubled from 20 in 2021. This number usually increases throughout the year as students hear about professional associations at uni.

We hope to see membership in all levels increase over 2023 as a result of the mail-out membership drive earlier this year.

Membership sign-on now also collects information about the region, school sector and year levels where members work, as well as how members heard about QATA. These fields were not in place for the entire calendar year, so will not be reported until 2023.

Meetings

QATA executive meetings have focused on the organization and planning of the Annual Conference; other PD events such as In the Studio; website renewal and advocacy strategies.

District sub-committee groups have in the last 12 months have been active in Toowoomba, North Coast and Gold Coast. Special thanks to members Chrissy Dwyer, Liz Clout, Karen McCarthy-Wendijk and Carla Spano for their work in these regions especially.

Other Professional Development

We have continued our IN THE STUDIO series of online member events each term in 2022. Thanks to PD coordinator **Luana Davidson** and our previous Resources coordinator **Jacinta Lisec** for facilitating these sessions with artists Bruce Reynolds, Ken + Julia Yonetani, Petalia Humphreys and Alison McDonald. Feedback from attendees was very positive and numbers have remained steady. We hope to increase the attendance of our regional members at these online events. Videos of each workshop are recorded and edited and then added to our Vimeo library, which members are beginning to engage with.

Website

In-house website management has continued throughout 2022 with additional pages such as Advocacy, Events and Regional clusters. We have introduced online forms to assist members with organisation of cluster events and funding proposals.

Additional members only resources have been added to the Downloads page. Thank you to **Rossina Moore**, our Resources Coordinator for creating a video guide to demonstrate how upload files to the members-only sharing space. While members are downloading resources from this space, we're hoping to see more members sharing through this space rather than Facebook to work towards a collective and creative library of ideas and resources.

Our Vimeo library houses all of the In the studio recordings in a members-only password-protected space. Other video resources are also housed here that are available for all subscribers.

Communication with members

Posts to members are sent out regularly or when required via the QATA website, MailChimp and Facebook.

Reliance on QATA as a primary means of contacting Visual Art teachers is growing. Among the institutions using QATA as a vehicle for information sharing via posts to members are QAGOMA, QUT Art Museum, the Museum of Brisbane, QCA, IMA and QCAA.

Most of the executive committee engage in correspondence with members through responding to email queries, monitoring and replying to Facebook chats, and contributing to newsletter content.

Communications officer **Elise Black** has generated interest and support for events with Facebook and Instagram posts throughout the year.

Facebook is frequently used for QATA communications. QATA Facebook page has increased in members and currently has 2267 members, up from 1733 members last year. It is used as a primary means for members to share information and to seek support from other Visual Art teachers. We hope to increase our use of Instagram to engage additional members.

QATACON 2022

Our State Conference was the biggest yet and a huge success largely due to incredible work of our Conference Director, **Jo Hine**. We had over 300 attendees, 32 different artist workshops to choose from over a morning and afternoon session, 2 keynote presenters, and another fabulous student designed tote bag. In a number of firsts for the conference, 2022 was officially the first rebranded

QATACON, the first cluster muster, member designed hero image, and the first time we extended over 3 days with the introduction of the Thursday night pre-event. It was also the first time we had a major sponsor with all materials and books donated by Zart art supplies. We continued to partner with Southbank TAFE and in another first, also worked in partnership with QCA to present workshops over two wonderful sites. Zart, TAFE and QCA have all committed to continued support in 2023.

Advocacy

In response to the implications of subject scaling and enrolment in Senior Visual Art, Vice President **Bethany Loveridge** collaborated with an animator from Bughop Designs to write, design and produce video and static resources for the Bobbi & S.A.L.T.A. advocacy project. The resources aim to bust some of the common myths that students might hear around subject selection time. The animation “Bobbi & S.A.L.T.A*: The value of studying Senior Visual Art” is provided free to all website users for download and sharing widely.

QATA representatives, together with other Arts associations were also engaged in meetings and correspondence with QTAC regarding concerns about subject-scaling in The Arts throughout 2022.

Directions and goals for 2023

- To continue to build regional engagement through online professional development and communication; regional sub-committee positions and support, including dedicated regional session time into the conference program.
- To continue to support all teachers with PD and resourcing for P-12
- QATACON2023 – responds to feedback for making time on the Friday and more time to network
- Improve membership registration collection with website updates.
- To continue to build online sharing platforms

QUEENSLAND ART TEACHERS ASSOCIATION INC
ABN: 27 256 797 173

FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2022

QUEENSLAND ART TEACHERS ASSOCIATION INC
ABN: 27 256 797 173

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QUEENSLAND ART TEACHERS ASSOCIATION INC
ABN: 27 256 797 173

COMMITTEE'S REPORT

Your Committee Members submit the financial report of the Queensland Art Teachers Association Inc (the "Association") for the financial year ended 31 December 2022.

Committee Members

The name of each member of the committee during the year and if different, at the date of the report:

Dani Towers (President)
Bethany Loveridge (Vice-president)
Lynette Shanahan (Treasurer)
Kylie Dell (Secretary)
Jo-Anne Hine (Conference Director)
Elise Black (Communications Officer)
Rossina Moore (Resources Coordinator)
Luana Davidson (Professional Development Coordinator)

Principal Activities

The principal activities of the Association during the financial period were:

to represent teachers of art in Queensland schools, providing professional development opportunities through workshops and seminars.

Significant Changes

No significant change in the nature of these activities occurred during the period.

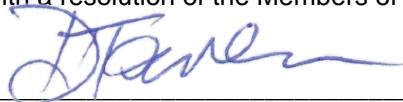
Operating Result

The profit of the Association amounted to \$17,636.40 (2021: \$18,302.04)

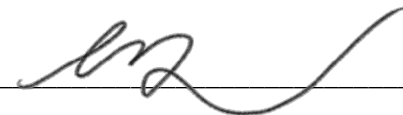
The Association's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Signed in accordance with a resolution of the Members of the Committee.

Committee Member: _____



Committee Member: _____



Dated this 10th day of February 2023

QUEENSLAND ART TEACHERS ASSOCIATION INC
ABN: 27 256 797 173

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	\$	\$
INCOME		
Members' Subscriptions	25,955.81	22,800.00
Seminars, Workshops & Conferences	64,556.91	61,113.34
Sales - Merchandise	-	44.14
	90,512.72	83,957.48
OTHER INCOME		
Other Revenue	-	2,220.03
TOTAL OTHER INCOME	-	2,220.03
TOTAL INCOME	90,512.72	86,177.51
EXPENDITURE		
Bookkeeping Fees	375.00	1,487.50
Advertising & Promotional Materials	807.59	2,155.03
Artist Fees	4,160.60	3,350.00
Auditor's Remuneration	770.00	1,210.00
Bad Debts	-	850.00
Bank Charges	552.32	274.25
Depreciation	165.57	-
Catering	26,447.60	23,768.31
Computer & IT Expenses	2,583.48	1,125.30
Email, Internet & Website	99.00	410.26
Labour Charges	3,625.00	7,491.00
Legal Fees	-	79.35
Functions, Conferences & Workshop Expenses	21,099.91	19,325.13
Insurance	1,339.86	1,339.98
Office Supplies and Postage	-	208.97
Prizes, Awards & Competition Expenses	1,495.00	1,204.00
Sponsorships & Donations	-	103.00
Subscriptions	1,051.35	1,818.02
Hire Charges	-	(941.19)
Travelling Expenses	8,304.04	1,303.93
Website Consultancy	-	1,312.63
TOTAL EXPENDITURE	72,876.32	67,875.47
Net Profit	17,636.40	18,302.04
Retained earnings at the beginning of the financial year	71,992.98	53,690.94
Retained earnings at the end of the financial year	89,629.38	71,992.98

QUEENSLAND ART TEACHERS ASSOCIATION INC
ABN: 27 256 797 173

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	88,347.25	70,884.19
Prepayments	4	1,108.79	1,108.79
TOTAL CURRENT ASSETS		89,456.04	71,992.98
NON-CURRENT ASSET			
Equipment	5	833.34	-
TOTAL NON-CURRENT ASSET		833.34	-
TOTAL ASSETS		90,289.38	71,992.98
LIABILITY			
CURRENT LIABILITY			
Trade and other payables	6	660.00	-
TOTAL CURRENT LIABILITY		660.00	-
TOTAL LIABILITY		660.00	-
NET ASSETS		89,629.38	71,992.98
MEMBERS' FUNDS			
Retained earnings	7	89,629.38	71,992.98
TOTAL MEMBERS' FUNDS		89,629.38	71,992.98

The accompanying notes form part of these financial statements.

QUEENSLAND ART TEACHERS ASSOCIATION INC
ABN: 27 256 797 173

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from merchandise sales		-	44.14
Receipts from conference and other income		64,556.91	64,183.37
Income from memberships		25,955.81	22,800.00
Other Operating Activity Expenses		(72,050.75)	(68,535.47)
Net cash provided by operating activities		18,461.97	18,492.04
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(998.91)	-
Net cash used in investing activities		(998.91)	-
Net increase in cash held		17,463.06	18,492.04
Cash at beginning of financial year		70,884.19	52,392.15
Cash at end of financial year	3	88,347.25	70,884.19

The accompanying notes form part of these financial statements.

QUEENSLAND ART TEACHERS ASSOCIATION INC
ABN: 27 256 797 173

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The financial statements cover Queensland Art Teachers Association Inc. as an individual entity. Queensland Art Teachers Association Inc. is a not-for-profit Association incorporated in Queensland under the Associations Incorporation Act 1981.

The functional and presentation currency of Queensland Art Teachers Association Inc. is Australian dollars.

1 Basis of Preparation

The financial statements are special purpose financial statements that have been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, and the Associations Incorporation Act 1981.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

The financial report has been prepared on an accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

2 Summary of Significant Accounting Policies

Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost less where applicable, any accumulated depreciation and impairment.

Property, plant and equipment, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

The depreciation rate used for equipment is 4 years.

Impairment of Non-Financial Assets

At the end of each reporting period the corporation determines whether there is evidence of an impairment indicator for non-financial assets.

Where this indicator exists the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

QUEENSLAND ART TEACHERS ASSOCIATION INC
27 256 797 173

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Summary of Significant Accounting Policies (Continued)

Impairment of Non-Financial Assets (Continued)

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

Financial Instruments

Financial instruments are recognised initially using trade date accounting, i.e. on the date that Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in profit or loss.

The Association's trade and most other receivables fall into this category of financial instruments.

Discounting is omitted where the effect of discounting is considered immaterial.

Significant receivables are considered for impairment on an individual asset basis when they are past due at the reporting date or when objective evidence is received that a specific counterparty will default.

QUEENSLAND ART TEACHERS ASSOCIATION INC
27 256 797 173

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Summary of Significant Accounting Policies (Continued)

Loans and receivables (Continued)

The amount of the impairment is the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable.

For receivables, impairment provisions are recorded in a separate allowance account with the loss being recognised in profit or loss. When confirmation has been received that the amount is not collectable, the gross carrying value of the asset is written off against the associated impairment provision.

Subsequent recoveries of amounts previously written off are credited against other expenses in profit or loss.

In some circumstances, the Association renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Association does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

Revenue and Other Income

Revenue Recognition

The Association has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058. The details of accounting policies under AASB 115 and AASB 1058 are disclosed below.

Contributed assets

The Association receives assets (if any) from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Association recognises related amounts being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer.

The Association recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amounts.

Operating grants, donations and bequests

When the Association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15.

QUEENSLAND ART TEACHERS ASSOCIATION INC
27 256 797 173

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Summary of Significant Accounting Policies (Continued)

Revenue and Other Income (Continued)

Operating grants, donations and bequests (Continued)

When both these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Association recognises income in profit or loss when or as it satisfies its obligations under the contract.

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Interest revenue

Interest revenue is recognised using the effective interest rate method.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

GST

Queensland Art Teachers Association Inc is not GST-registered.

Comparative Amounts

Comparatives are consistent with prior years, unless otherwise stated

Where a change in comparatives has also affected the opening retained earnings previously presented in a comparative period, an opening statement of financial position at the earliest date of the comparative period has been presented.

QUEENSLAND ART TEACHERS ASSOCIATION INC
27 256 797 173

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

		2022	2021
		\$	\$
3	Cash and Cash Equivalents		
	Cash at Bank	76,872.93	59,510.85
	PayPal Account	11,474.32	11,373.34
		<u>88,347.25</u>	<u>70,884.19</u>
4	Prepayments		
	Prepaid Insurance	<u>1,108.79</u>	<u>1,108.79</u>
5	Equipment		
	Equipment at Cost	998.91	-
	Less: Accumulated Depreciation	(165.57)	-
		<u>833.34</u>	<u>-</u>
6	Trade and Other Payables		
	Audit Fees Payable	<u>660.00</u>	<u>-</u>
7	Retained Earnings		
	Retained earnings at the beginning of the financial period/year	71,992.98	53,690.94
	Net profit attributable to the Association	17,636.40	18,302.04
	Retained earnings at the end of the financial year	<u>89,629.38</u>	<u>71,992.98</u>

8 **Contingent Liabilities**

The Association had no contingent liabilities as at 31 December 2022 and 31 December 2021.

9 **Commitments**

The Association had no commitments as at 31 December 2022 and 31 December 2021.

10 **Statutory Information**

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

Queensland Art Teachers Association Inc
17 Graham Street, South Brisbane QLD 4101

QUEENSLAND ART TEACHERS ASSOCIATION INC
27 256 797 173

STATEMENT BY MEMBERS OF THE COMMITTEE

The Committee 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 2 to the financial statements.

The members of the committee declare that:

1. The financial statements and notes, as set out on pages 1 to 9, present fairly the Association's financial position as at 31 December 2022 and its performance for the period ended on that date in accordance with the accounting policies described in Note 2 to the financial statements; and
2. At the date of this statement, there are reasonable grounds to believe that Queensland Art Teachers Association Inc. will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



President:
Dani Towers



Treasurer:
Lynette Shanahan

Dated this 12th day of February 2023

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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's 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 Association'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 Association 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 the committee 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.

Brian Tucker Audit

BRIAN TUCKER AUDIT

Chartered Accountants

Address: Unit 8, 210 Joondalup, Western Australia

BILLY-JOE THOMAS

Director & Registered Company Auditor

Dated at Perth, Western Australia this day of February 2023

QUEENSLAND ART TEACHERS ASSOCIATION INC
ABN: 27 256 797 173

CERTIFICATE BY MEMBERS OF THE COMMITTEE

I, _____ of Queensland Art Teachers Association Inc certify that:

- (a) I attended the annual general meeting of the Association held on 12/02/23.
- (b) The financial statements for the period ended 31 December 2022 were submitted to the members of the Association at its annual general meeting.

Dated this 12th **day of** February **2023**

Committee Member: 