



Annual General Meeting

Minutes

Date:	Sunday 23 Feb 2025
Time:	11.00pm
Place:	Institute of Modern Art
Attendees:	Jo-Anne Hine, Dani Towers, Victoria Boulter Groening, Nicki Crerar, Luana Davidson, Nadine Schmoll, Annabel Simmonds, Selene Harrington (online), Lyn Andrews, Natasha Sheppard, Egle Petrauskaite, Lara Walkdron, Rossi Moore, Fiona Vicig, Sally Salmon, Tahlia Rinaudo
Apologies:	Elise Black, Kylie Dell, Karen Wendijk, Vicki Williams, Elke Lackner

Item	Description	Responsible
1	Welcome and introductions Fiona Vicig - Mansfield SHS Egle Petrauskaite - Balmoral SHS Sally Salmon - St Laurence's College Lyn Andrews - Loganlea SHS / Artwaves Tahlia Rinaudo - Sandgate SS Natasha Sheppard - John Paul College Lara Walkdron - Rochedale SHS Selene Harrington (online)	President: Victoria Boulter Groening
3	Review of actions from previous annual general meeting	President: Victoria Boulter Groening
4	Acceptance of minutes of previous annual general meeting Seconded by Annabel and Dani	President: Victoria Boulter Groening
5	President's report See Appendix 1	President: Victoria Boulter Groening
6	Acceptance of President's report Seconded by Nicki and Rossi	President: Victoria Boulter Groening
7	Treasurer's report See Appendix 2 Surplus which included money from Primary Arts Network (PAN)	Treasurer: Dani Towers

8	Acceptance of Financial Statements Seconded by Dani and Jo-Anne	Treasurer: Dani Towers		
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.	Treasurer: Dani Towers		
10	General Business: <ul style="list-style-type: none"> Beginning Teacher support strategy Sole teachers messenger group has 85 members. Key topics so far included composite 11/12 classes and VAP/General classes and primary. Organise once/term Zoom chat based on emerging themes. Beginning teachers group - Nicki and Luana to explore an "In The Classroom" series similar to In The Studio. Target this group at QATACON25. Use Data from Annabel's survey and Elise Black to inform microskills + Q&A	Nicki and Annabel		
11	Election of executive officers		Returning Officer: Nadine Schmoll	
	Position	Nomination		Seconded by
	President	Rossi Moore		Dani Towers
	Vice President	Annabel Simmonds		Amanda Dawson
	Treasurer	Dani Towers		Tori Boulter Groening
	Secretary	Natasha Sheppard		Nicki Crerar
	Communications Officer	Sally Salmon		Tori Boulter Groening
	Conference Director	Jo Hine		Dani Towers
	Conference Coordinator	Luana Davidson		Dani Towers
	Resources Coordinator (including Padlet)			
	PD Coordinator	Rossina Moore Egle Petruskaite		Nicki Crerar / Jo-Anne Hine
Cluster Coordinator	Nicki Crerar	Luana Davidson		

	Membership Officer	Victoria Boulter Groening	Nicki Crerar	
	Primary Coordinator	Tahlia Rinaudo	Rossi Moore	
	Art Teacher Exhibition Director	Annabel Simmonds	Amanda Dawson	
	Art Teacher Exhibition assisting officer	Selene Harrington	Dani Towers	
	Beginning Teacher / Sole Teacher Coordinator	Fiona Vicig	Annabel Simmonds	
	Sub-committee Positions: Lara Waldron			
12	<p>New Business</p> <p>1. Phoebe Paradise Outreach: Rockhampton - some issues with connecting to macs in spaces and BY) teacher laptops Phoebe Paradise In-reach (approve all of them):</p> <ul style="list-style-type: none"> ● Ipswich - good to go ● Redlands - source through RCC ● Caboolture - 10 Ipads ● HOTA - 8 ipads <p>2. Padlet resource: Sharing of padlets between members to upload content?</p> <ul style="list-style-type: none"> - p-6 - 7-10 - Senior <p>AI moderation function has been enabled Link with QATACON25 Saturday morning activity to get members to contribute Still need a coordinator for this account including emails and approval of content</p> <p>3. Art Teacher Exhibition Each exhibition will inform the content/theme for the next QATA waiting on invoice from Alex Upstairs space has been booked but venue is flexible to obtain more if needed Jo has booked a dinner venue after the show - Can You Keep a Secret? 6-8pm Annabel to create a Google form including permissions for exhibition promotion and digital catalogue which will be archived on Members Resources If artists want to sell works they need to organise payment method individually Selene Harrington would like to help and suggested an option for online submission of digital works which could be projected and make the exhibition more accessible</p>			

13	Meeting close	President: Victoria Boulter Groening

APPENDIX 1

QATA President's report 2024 AGM

Presented at QATA AGM 23 February 2025,

QATA Executive committee • Victoria Boulter Groening (President, Membership Coordinator) • Rossina Moore (Vice-president, Interim Secretary, Resources Coordinator) • Dani Towers (Treasurer) • Nicki Creer (Clusters Coordinator) • Jo-Anne Hine (Conference Director) • Elise Black (Communications Officer) • Luana Davidson (Professional Development/Conference support, Facebook administrator), Annabel Simmonds (interim Vice President)

The workload of committee members through the division of roles has meant that much has been achieved without burdening committee members unduly. Unfortunately, we must give immense thanks to Karen McCarthy-Wendijk and Elise Black who have had to step down from our executive committee for personal reasons. We acknowledge that they both have committed valuable time, expertise and effort to supporting Queensland Art Teachers through their years of voluntary service. We thank Karen McCarthy-Wendijk who has fostered and supported our Primary Visual Art teachers as a cluster co-ordinator, while working very ably as our secretary. We thank Elise Black who brought passion and expertise and promoted engagement in our programs through social media and communications. Both have taken on numerous roles in their service to the QATA executive over past years, and we hope to have more incredible and capable visual art teachers join our executive to allow us to continue the vital work implemented by these two hard working executive members. Thank you to Rossi Moore who has taken on the role of secretary in Karen McCarthy-Wendijk's resignation.

We acknowledge that executive member Luana Davidson took a short hiatus from our executive but has remained a strong support in various roles, including Facebook administrator. Her ongoing voluntary role continues to support the Queensland Art Teachers' Association. Welcome too, to Annabel Simmonds who is already working towards exciting projects for 2025, including an art teachers' exhibition.

Membership 2024

Membership is now at 602 members and rising- and continues the steady increase in membership over the last few years. We continue to work on additional member benefits so that members receive value for their subscriptions. Our increasing membership also reflects the levels of engagement with QATA particularly through our annual conference and other PD opportunities.

In 2024, membership for each level was comprised of:

- 208 Individual members – up from 162 in 2023 and steadily building from year to year. These numbers account for a drop in institutional membership and sponsored memberships and still reflect a growing membership.

- 83 Institutional memberships – is a slight drop in this number, but some schools are no longer able to take advantage of this offer due to changes in local financial management.
- 262 Institutional Sponsored memberships – since new sign-up procedures implemented in 2023 we are able to account for members sponsored by each Institutional membership.
- 40 Tertiary student memberships remains a relatively steady number from 2023 to 2024. To ensure this membership offered to Tertiary students is translated into full memberships when pre-service teachers graduate new fields require sign up with a tertiary email address, and a secondary private address is listed to ensure QATA can contact graduates for continued support through membership in beginning and early years of teaching.
- 9 lifetime memberships reflect the contributions of our members who have contributed significantly to our profession across the years.

We hope to continue to see membership levels rise with the increased opportunities, resources, and voice that we offer to members, especially with more regional opportunities. 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 will allow us to better understand the demographic of our members to tailor our support for members and develop strategies to engage new members.

Meetings

QATA executive meets regularly, mostly monthly, to focus on the core business of promoting, fostering, and providing professional development, networking and resource sharing opportunities for our members. The most effective program to deliver our focus is our annual conference QATACON and our website remains integral as the face of QATA, allowing us to process membership and administer services through our member only resource sharing portal. Other aspects of our focus include responding to correspondence, advocacy and developing strategies to ensure the delivery of services to our members throughout the state. Hosted through our website are our regional sub-committees (clusters) and tiles on our website connect new members to regional events and meetings This has supported the valuable work our regions conduct through programs, workshops, networking, and professional dialogue. One of our subcommittees is a Primary Visual Art teachers group acknowledging the explicit needs of this group of visual art teachers as distinct from visual art teachers in a high school setting. With the folding of the Primary Art Network- the focus of Primary Visual Art teachers is essential to fill the void left. PAN has forwarded funds to QATA to be used for Primary Visual Art teachers and we will create targeted opportunities for this group.

Very recently we have started a chat group to support sole art teachers who need valuable support given the explicit needs of our subject area, including resource management and lack of support and networks when working in isolation. District sub-committee groups have been active in the last 12 months. Some highlights have included collaborating with Caloundra Regional Gallery for the Cut Colour workshop, our two Outreach workshops, Vanghou Anthony Vou in Townsville and Kitty Horton in Toowoomba, Alla Prima Painting in Montville and online presentation in collaboration with QCAA for AC9. We have funded some members to attend these workshops acknowledging the difficulty accessing PD can be in more isolated teaching locations. We thank our amazing Cluster Co-ordinator Nicki Crerar and the incredible regional cluster coordinators who continue to volunteer and work for our regional members to connect them to support and professional development opportunities, including workshops, support and regional exhibitions.

While our annual Conference remains our most subscribed professional development and networking event, IN THE STUDIO is now an established program growing in success, providing live online learning every term over the year. Numbers are increasing with this programme and have also seen non-members pay to participate in recent opportunities. It is hoped that opening opportunities to occasional non-members will promote the value of our programs and meet the needs of Queensland's visual arts educators. Our new program In-reach/Out-reach has been able to deliver face to face artist workshops in both the metropolitan and regional regions again reaching more members and reinvigorating practice through these experiences. Thanks to PD coordinator Rossi Moore we have seen workshops delivered by Larissa Warren (part 2), Rachelle Favelle, Kentakii Jewson-Brown and Shaye Hardisty, and ending with Phoebe Paradise. Engagement with this program has been significant with 75 attendees for Phoebe Paradise and averaging 25-27 for other workshops. Videos of each workshop are recorded and edited and then added to our Vimeo library and members are now actively enquiring as to when these are available after the Live workshop. Our members are increasing their engagement with the Vimeo library ensuring the professional development of IN THE STUDIO and other new initiatives that will benefit a greater number of our members.

Website

In-house website management has continued throughout 2024 with additional pages such as Advocacy, Events and Regional clusters providing access to our core business for members. We introduced online forms in 2023 to assist members with organisation of cluster events and funding proposals, resulting in requests during 2024 for support for regional events and funding to support members attending significant PD including Outreach and QATACON. Dani Towers has been integral in maintaining our website and her support in this space has been indispensable.

We have been able to host and manage ticketing for our PD program, including QATACON24 through the website and update resources from these PD events through our member only resources. In 2024 additional members-only resources were added to the Downloads page, increasing our resources from 60 to 78 downloadable resources available to members and 12 password protected video resources hosted on Vimeo. Yet again thank you to Rossina Moore, who continues to build our capacity to support members with readily accessible resources. We will continue to work to have more members sharing through this space to work towards a collective and creative library of ideas and resources.

Communication with members is through Art Matters, a regular newsletter, Posts to members sent out regularly or when required via the QATA website, MailPoet, Mailchimp and Facebook. Our mailing lists are growing and this means we will review the most efficient programs to delivery our correspondence. Communications with our regional groups, our clusters have increased this year with our Regional cluster coordinator, Nicole Crerar continuing to increase the effectiveness of our regional programs. Her ability to engage our regional members and clusters through her warm and approachable manner have ensured the continued improvement and support to our regional clusters. Reliance on using QATA as a vehicle for information sharing via posts to members are QAGOMA, QUT Art Museum, GUAM, the Museum of Brisbane, QCAD, IMA and QCAA, reflecting the strengthening relationships and reciprocal arrangements between organisations and QATA. In 2024 QATA and the IMA have entered a memorandum of understanding, and we hope to work with the IMA in 2025, especially in conjunction with their regional touring exhibitions. Many organisations who engage with QATA sponsor aspects of our conference and host events targeting QATA members to foster dialogue between the visual arts industry and visual educators in Queensland. 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 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 2 600 plus members, up from 2 400 plus members last year. It is used as a primary means for members and Queensland Visual Art Teachers to share information and to seek support from other Visual Art teachers. While administered by QATA it is an open group welcoming members and non-members. We have over 2024 continued to increase our use of Instagram to engaging 1307 followers, particularly during QATACON, including special posts by member Amanda Sadler. We also have a LinkedIn account that has 109 followers.

QATACON 2024

Our State Conference, QATACON, continues to be the largest and most successful state Visual Art Teachers association conference in Australia. The continuing and increasing success of this event is due our incredible conference director, Jo Hine who each year is improving and perfecting the conference, providing delegates with an exceptional professional development opportunity. The reputation of the conference has grown, meaning we host both state and some interstate delegates. In 2024, 333 attendees joined us across the conference weekend, starting with an opening event Thursday night, this year Paint and Sip for Art Teachers run by QATA and hosted by the incredible Amanda Sadler. This was a hugely successful launch to our three day program instilling energy and curiosity for our participants. The conference continues to benefit from the sponsorship of TAFE Queensland Southbank Campus and QCAD allowing us to run the conference across

the two campuses, with our other major sponsor ZART donating materials for workshops and our cluster muster collaborative challenge, which also benefited from materials purchased from Reverse Garbage. Across Thursday evening, Friday and Saturday we hosted just over 332 attendees with 22 artist presenters running workshops over morning and afternoon sessions, with one session being held on Friday. Our two keynote presenters, Dr Sam Leach and Jess French provided context to the theme of the conference, Creating the Future, providing provocative and insightful key notes for our program. Four regional bursaries allowed regional members to attend the conference and our members contributed through our call out for a hero image and tote bag competition- connecting the work of members to our branding and promotion of QATACON. The event was supported by 6 QATA crew and 18 TAFE volunteers, with 18 trade stalls held on the Friday Zart again helped to facilitate our second cluster muster, and this was primarily a great success building connections and relationships within clusters, allowing for informal networking as ideas about the culture and specific circumstances of regions were reflected within cluster groups. This seems to have translated to activation of activities within some regional areas. We are delighted that yet again Zart, TAFE Queensland and QCAD have all committed to continued support in 2025, supporting the success and value of our significant professional development event, QATACON.

Advocacy

We continue to advocate for our subjects in a climate of competing priorities and misinformation about the value of arts education, exacerbated by teacher shortages across the state. We gave input at a round table of National Advocates for Arts Education in September 2024, advocating for the value and complexity of our subject and the impact of subject scaling and messaging that encourages students to choose subjects based on subject scaling. We also supported the need for arts education to be

taken seriously in primary schools and the connection of students to authentic experiences and improved and reliable digital infrastructure for students in remote regions of Queensland.

In December we provided support to our valuable partners at QUT Art Museum, who have provided exceptional programming, publications and education, specifically sponsoring and engaging with QATA through QATACON and the most recent AGM in 2024 and 2023. They have also supported our In the Studio program with artists Ken and Julia Yonetani, and Alice Lang in 2023, plus numerous other opportunities like artist workshops at QATACON with Troy Anthony Bayliss. The imminent suspension of programs placed the valuable opportunities provided by QUTAM in jeopardy, eroding the vital function of this institution. We are yet to hear the outcome of the QUTAM erosion of programming and hope our support, with others', leads to a positive outcome.

Our advocacy had positive results in 2024 when feedback regarding the timing of the National Conference to be held early 2026 at the NGA was heard in 2023/2024 and this will ensure no disadvantages to Queensland teachers when next the conference is held. After the proposed shut down of GUAM (Griffith University Art Museum) in December 2023 we were one of many who advocated for their program to remain intact and are pleased that they were given a reprieve to continue their work and vibrant programming as they approach the 50th anniversary of GUAM.

Lastly I wish to acknowledge the efforts of all of our executive members in 2024 who brought energy, passion and expertise to their roles and volunteered their precious time in service to supporting the visual art teachers of Queensland. They are a generous, creative, thoughtful and dynamic team whose efforts benefit QATA and its members with that energy rippling beyond our association to enhance the Visual Arts subjects across Queensland. We are already indebted to the executive who have invested in our programs for 2025, including QATACON25, In the Studio and InReach/OutReach, plus online resources. It is a stunning start to yet another incredible year for QATA.

Directions and goals for 2025

- 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. The appointment of a Regional coordinator facilitator, Nicki Creer on the executive has already seen greater growth and meeting of this target, with the continuation of our successful In-reach/Out-reach.

- To continue to support all teachers with PD and resourcing for P-12, increasing the engagement with existing resources on our website , and established programs, including QATACON and IN THE STUDIO, targeting innovative programs and modes of delivery to benefit Queensland Art Teachers across the state.
- QATACON2025 – respond to demand for greater access to this exceptional program to sustainably increase delegate numbers.
- To continue to build the engagement of regional Visual Art teachers and further engage metropolitan Visual Art teachers ensuring opportunities for the continued professional development and promotion of our subjects with the acknowledgement of the diverse circumstances of teachers across our state.
- To continue to build online sharing platforms, through our content of member shared content, and promote the sharing of resources with members.

QUEENSLAND ART TEACHERS ASSOCIATION INC
ABN: 27 256 797 173

FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2024



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 2024.

Committee Members

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

Victoria Boulter Groening (President)
Dani Towers (Treasurer)
Karen Wendijk (Secretary) Resignation date: 03/12/2024
Jo-Anne Hine (Conference Director)
Elise Black (Communications Officer)
Nicole Crerar (Regional Coordinator)
Rossina Moore (Professional Development Coordinator)
Luana Davidson (Executive Officer)

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 \$13,854.72 (2023: \$23,109.82).

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 17th day of February 2025

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 2024

	2024	2023
	\$	\$
Income		
Members' Subscriptions	30,437.28	28,460.00
Seminars, Workshops & Conferences	77,801.02	73,992.50
Sales - Merchandise	2,532.46	2,945.63
Donation or Gift Income	10,061.32	-
Total Income	120,832.08	105,398.13
Conference and Workshop Expenses		
State Conference Expenses		
Catering – Conference	37,659.27	30,167.40
Direct Labour	3,038.00	3,000.00
Hire Charges	1,130.50	2,362.25
Merchandise & Promotional Expenses	12,919.92	6,997.93
Presenter Fees	17,523.40	12,150.00
Sundries	-	2,427.98
Travelling Expenses	9,840.68	5,106.35
Workshop Materials	1,323.90	2,955.68
Total State Conference Expenses	83,435.67	65,167.59
Workshop Expenses		
Catering (Workshops)	1,223.18	52.88
Hire Charges	1,500.00	195.64
Presenter Fees (Workshops)	6,391.10	3,241.92
Sundries	-	1,950.00
Travelling Expenses	1,281.23	743.09
Workshop Materials	2,706.16	-
Total Workshop Expenses	13,101.67	6,183.53
Total Conference and Workshop Expenses	96,537.34	71,351.12
Administrative Expenses		
Accounting and Bookkeeping Fees	53.80	-
Advertising & Promotional Materials	376.60	2,793.89
Auditor's Remuneration	660.00	660.00
Bank Charges	772.42	733.97
Catering	40.05	-
Computer & IT Expenses	4,925.54	3,156.40
Depreciation	249.73	249.73

The accompanying notes form part of these financial statements.

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 2024

	2024	2023
	\$	\$
Functions, Conferences & Workshop Expenses	113.90	388.40
Insurance	1,287.53	1,319.65
Prizes, Awards & Competition Expenses	1,376.95	717.70
Regional Member Support	-	767.45
Subscriptions	534.00	150.00
Website & Domain Registration	49.50	-
Total Administrative Expenses	<u>10,440.02</u>	<u>10,937.19</u>
Net Profit	13,854.72	23,109.82
Retained earnings at the beginning of the financial year	<u>112,739.20</u>	<u>89,629.38</u>
Retained earnings at the end of the financial year	<u><u>126,593.92</u></u>	<u><u>112,739.20</u></u>

QUEENSLAND ART TEACHERS ASSOCIATION INC
ABN: 27 256 797 173

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	125,311.24	111,206.80
Prepayments	3	1,608.79	1,608.79
TOTAL CURRENT ASSETS		<u>126,920.03</u>	<u>112,815.59</u>
NON-CURRENT ASSET			
Equipment	4	333.89	583.61
TOTAL NON-CURRENT ASSET		<u>333.89</u>	<u>583.61</u>
TOTAL ASSETS		<u>127,253.92</u>	<u>113,399.20</u>
LIABILITY			
CURRENT LIABILITY			
Trade and other payables	5	660.00	660.00
TOTAL CURRENT LIABILITY		<u>660.00</u>	<u>660.00</u>
TOTAL LIABILITY		<u>660.00</u>	<u>660.00</u>
NET ASSETS		<u>126,593.92</u>	<u>112,739.20</u>
MEMBERS' FUNDS			
Retained earnings	6	126,593.92	112,739.20
TOTAL MEMBERS' FUNDS		<u>126,593.92</u>	<u>112,739.20</u>

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 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from merchandise sales		2,112.46	2,945.63
Receipts from conference and other income		88,282.34	73,992.50
Income from memberships		30,437.28	28,460.00
Other operating activity expenses		(106,727.64)	(82,538.58)
Net cash provided by operating activities		<u>14,104.44</u>	<u>22,859.55</u>
Net increase in cash held		14,104.44	22,859.55
Cash at beginning of financial year		<u>111,206.80</u>	<u>88,347.25</u>
Cash at end of financial year	2	<u>125,311.24</u>	<u>111,206.80</u>

19/6/24

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 2024

1 Material Accounting Policies Information

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.

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.

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 Association 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 2024

1 Material Accounting Policies Information (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 2024

1 Material Accounting Policies Information (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 2024

1 Material Accounting Policies Information (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 2024

	2024	2023
	\$	\$
2 Cash and Cash Equivalents		
Cash at Bank	125,235.67	111,181.02
PayPal Account	75.57	25.78
	<u>125,311.24</u>	<u>111,206.80</u>
3 Prepayments		
Prepaid Insurance	1,108.79	1,108.79
Deposits to Suppliers	500.00	500.00
	<u>1,608.79</u>	<u>1,608.79</u>
4 Equipment		
Equipment at Cost	998.91	998.91
Less: Accumulated Depreciation	(665.02)	(415.30)
	<u>333.89</u>	<u>583.61</u>
5 Trade and Other Payables		
Audit Fees Payable	<u>660.00</u>	<u>660.00</u>
6 Retained Earnings		
Retained earnings at the beginning of the financial year	112,739.20	89,629.38
Net profit attributable to the Association	<u>13,854.72</u>	<u>23,109.82</u>
Retained earnings at the end of the financial year	<u>126,593.92</u>	<u>112,739.20</u>

7 Contingent Liabilities

The Association had no contingent liabilities as at 31 December 2024 and 31 December 2023.

8 Commitments

The Association had no commitments as at 31 December 2024 and 31 December 2023.

QUEENSLAND ART TEACHERS ASSOCIATION INC
27 256 797 173

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9 Events After the Reporting Period

The committee members are not aware of any significant events since the end of the reporting period.

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

myla

QUEENSLAND ART TEACHERS ASSOCIATION INC
27 256 797 173

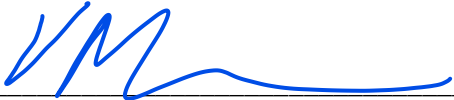
STATEMENT BY MEMBERS OF THE COMMITTEE


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 1 to the financial statements.

The members of the committee declare that:

1. The financial statements and notes, as set out on pages 1 to 11, present fairly the Association's financial position as at 31 December 2024 and its performance for the period ended on that date in accordance with the accounting policies described in Note 1 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:  _____

Treasurer:  _____

Dated this *17* **day of** *February* **2025**

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

Chartered Accountants

Address: Unit 8, 210 Joondalup, Western Australia

BILLY-JOE THOMAS

Director & Registered Company Auditor

Dated at Perth, Western Australia this day of 2025

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 _____.
- (b) The financial statements for the period ended 31 December 2024 were submitted to the members of the Association at its annual general meeting.

Dated this **day of** **2025**

Committee Member: _____