



## Annual General Meeting

### Minutes

<b>Date:</b>	Sunday 22 Feb 2026
<b>Time:</b>	11.15am (Please note the artist talk commences at 10am)
<b>Place:</b>	QUT Art Museum at Gardens Point Campus
<b>Attendees :</b>	<p>Rossina Moore (Maleny SHS), Dani Towers (QCAA), Jo-Anne Hine (All Hallows), Nicki Crerar (Corinda SHS), Luana Davidson (Balmoral SHS), Vicki Williams (Cannon Hill Anglican College), Victoria Boulter Groening (Runcorn SHS), Fiona Vicig (Mansfield SHS), Lara Waldron (Rochedale SHS), Natasha Sheppard (John Paul College), Dr Simon De Groot (FHEA Program Director, Visual Arts QCAD), Andrew Guillaume (Beenleigh SHS), Lucas Johnson (Yarrabilba State Secondary College), Alanna Thorley (Mansfield SHS), Katie Ward (St Paul's), and April Fraser (Anglican Church Grammar School- Churchie), Renae Belton (QUT).</p> <p>Online attendees (There were technical issues with the Zoom link and wifi strength on location so online attendees could not be confirmed and attempts of online streaming was eventually ceased):</p> <p>Annabel Simmonds (West Moreton Anglican College), Sam Paxton (Stretton State College), Kate Cullen (Assumption College- Warwick), Jacquie Jones (Moreton Bay College), Mikeala Patterson (Vienna Woods SS).</p>

Item	Description	Responsible
1	<p>Welcome and introductions</p> <p>Thanks to Renae Belton (QUT) for organising the space.</p> <p>Acknowledgement to Country</p>	President: Rossina Moore
2	<p>Apologies</p> <p>Bronwen Salton, Jason Hanwright</p> <p>Sally Salmon (St Lawrences)</p> <p>Julie Little and Emily Mellifont (Mt Maria College Mitchelton</p> <p>Karen Bessell (U Create Art School</p> <p>Kate Cornfoot, Mel Wightman, Steph Stainlay, Mary Alexander, Tammy Gilmore, and Noel Herberg (Indooroopilly SHS)</p> <p>Apologies for the technical issues disrupting the inclusion for online attendees.</p>	Secretary: Natasha Sheppard
3	<p>Review of actions from previous annual general meeting</p> <p>Jo Hine states they have been reviewed and are true</p>	President: Rossina Moore
4	<p>Acceptance of minutes of previous annual general meeting</p> <p>Seconded by Dani Towers, accepted by Natasha Sheppard</p> <p><a href="#">QATA AGM 2025 Meeting Minutes.docx</a></p>	President: Rossina Moore
5	<p>President's report</p> <p><a href="#">President's report 2025.docx</a></p> <p>See the report for the detailed content.</p>	President: Rossina Moore
6	<p>Acceptance of President's report</p> <p>Seconded by Jo Hine, accepted by Natasha Sheppard</p>	President: Rossina Moore

7	<p>Treasurer's report</p> <p>Our goal in 2025 was to give back to members</p> <p>Partial payment options are most effective to ensure attendance.</p> <p>Balance is standing at \$109826.13</p> <p>No increased membership or conference fees in recent years</p> <p>Key changes with bookkeeping:</p> <p>The increase of initiatives such as the Art Teachers Art Exhibition and Art Teacher's Camp necessitated different accounting practices with money now being separated for accountability and costs of projects.</p> <p>Money is now separated into initiatives to ensure we can see where money is spent. (Itemisation is occurring)</p> <p>QATACON cost was more in 2025 (due to increases in cost of living-presenter fees, merchandise and catering).</p> <p>Total income \$110000 in, \$109000 in the bank</p> <p>Art Teacher's Art exhibition was a success, however we may consider charging entry fees in future.</p> <p>Dani is content to continue in the role</p>	Treasurer: Dani Towers
8	<p>Acceptance of Financial Statements</p> <p>Seconded by Tori, acceptance by Andrew.</p>	Treasurer: Dani Towers
9	<p>Appointment of and questions to the auditor</p> <p>Proposed Resolution:</p> <p>QATA will continue with the representation of Brian Tucker audits.</p> <p>Seconded by Luana, accepted by Dani</p>	Treasurer: Dani Towers

<p>10</p>	<p>General Business:</p> <p>Dr Simon- QCAD rep.</p> <p>QCAD- March 26 -Heads of Department breakfast. Please attend- networking opportunity. Bill Platz and Bec Davis (Director) will be speaking (pathways, future work in Creative industries and creative skills in the classroom that are important). Workshop activity will also be happening. A goal is more connections with what is happening in classrooms.</p> <p>Query from Nicki over whether these speeches may be recorded for access and use by those not in attendance to assist us with advocacy.</p> <p>QCAD May 7 Year 11 Creative Careers day on campus. (105 attendees in previous years- hands on workshops. Dispel myths and promote career paths. Teachers accompany students on buses from schools)</p> <p>Notes from Simon- later additions with specific details are as follows:</p> <p>26 March</p> <p>Creative Arts HOD networking breakfast featuring professional development sessions</p> <p><a href="https://events.griffith.edu.au/event/839719e6-3a96-4e4d-b4ce-5bfae173359f/summary">https://events.griffith.edu.au/event/839719e6-3a96-4e4d-b4ce-5bfae173359f/summary</a></p> <p>7 May</p> <p>Year 11 Creative Careers Day is where you can discover and learn about what your future could be. Learn about pathways into creative careers from industry professionals and get practical support to guide your post-school decision-making. You will hear from industry insights from professionals, lecturers and students and receive guidance on entry pathways.</p> <p><a href="https://www.griffith.edu.au/engage/schools/experience">https://www.griffith.edu.au/engage/schools/experience</a></p> <p>17 May</p> <p>Creative Arts Open Day showcasing Queensland College of Art and Design, South Bank Campus. Includes interactive workshops, exhibitions, tours and demonstrations. Discover how studying at Griffith can unlock your potential and find a rewarding career path that nurtures your skills and creative vision.</p> <p><a href="https://www.griffith.edu.au/creative-arts-open-day">https://www.griffith.edu.au/creative-arts-open-day</a></p> <p>Pilot started by Simon- QCAD students develop a workshop based on their own practice that they can deliver in schools. Great reciprocal educational experience for students from both QCAD and schools.</p>	<p>President: Rossina Moore</p>
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Katy- request for suggestions of speakers at schools from QCAD.

Flying Arts- seeking Gladstone contact for their schools programs to generate a resource for school use. (Simon and Nicki are considering who may be good for this)

Rossi- spoke with Toni from Flying Arts

- Confirmation of *For Schools* in market Term 4 they are seeking 2 teacher presenters, in addition to Rossi
- *Pathways by Flying Arts* will form a pilot series encouraging regional children to look at the arts with a multidisciplinary approach. Similar in style to the TED Talks, across three regional locations: Townsville, Cairns, and Rockhampton, a host and two presenters will deliver talks spanning disciplines such as art, engineering, and law to open children's eyes to opportunities they may have never considered as career or study paths (secondary students).
- *Listen by Flying Arts*: Webinar series featuring key presenters: love to include 1 or 2 QATA members as presenters (1 or 2 over the year)

Simon- suggested the importance of schools liaising with their local galleries. Nicki has done work in this space eg Gladstone. HOTA is keen, Ipswich gallery has been active also. Natasha- Connection with Lesley Nicholson, from LAG to see what information can be given to support other regional galleries create strong bonds and collaborative projects with schools. Natasha to give Rossi, Lesley Nicholson's contact details for follow up.

Discussion around Art Teacher Art exhibition happening at QCAD gallery. Simon suggested revisiting QCAD as an option for exhibition space moving forwards. Simon to look into streamlining the process for QATA to enable this to occur.

QCAD March 26- Exhibition at the Arc.

Charles Robb-

- invitation to Stelarc & Daito Manabe: creative development and prototype demo  
<https://events.humanitix.com/stelarc-and-daito-manabe-creative-development-and-prototype-demo>
- Stelarc's giving [a talk at GOMA for the World Science Festival](#) on Thurs 26 Mar. which should make a great complement to the new work demo.

- news from our VC this week as [QUT has saved lit journal Meanjin from oblivion](#), returning it to its Gardens Point origins.
- check out [Prof Sandra Gattenhoff's work on the Creative Ed front](#) - she's a dynamo. Something has to give, surely...

Katy to follow up with Clio re parliamentary inquiry status.

Natasha has created an Advocacy PPT in our executive share folder; everyone please keep updating this PPT with carefully selected content that packs a punch 1 slide per concept, eg. Research summary from John Saunders. Summary of new research advocating that the Arts are one of the pillars of health: *Your Brain on Art* by Susan Magsamen and Ivy Ross. Petition links. The Advocacy committee established in 2025 will continue to work in this space.

Luana to make contact -Gumdale SS Paige Crichton- primary- re- how she might be involved from a primary art perspective/ QATACON presentation with Simon re her project at Gumdale.

Rossi to contact April re- email In the Studio videos for April to become familiar with the PD space and how it works.

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Election of executive officers

Returning Officer:

Position	Nomination	Seconded by
President	Rossina Moore	Luana Davidson
Vice President	Annabel Simmonds	Rossina Moore
Treasurer	Dani Towers	Jo Hine
Secretary	Natasha Sheppard	Luana Davidson
Communications Officer	Luana Davidson	Fiona Vicig
Conference Director	Jo Hine	Dani Towers
Conference Coordinator	Luana Davidson	Rossina Moore

	Resources Coordinator	Andrew Guillaume	Natasha Sheppard	
	PD Coordinator 1/term Humanatix and zoom	No one is officially in this role. Rossi has PD presenters lined up. April to shadow and decide.		
	Cluster Coordinator	Nicki Crerar	Luana Davidson	
	Cluster Coordinator assistant	Lara Waldron	Natasha Sheppard	
	Membership Officer	Vicki Williams Victoria Boulter-Groening	Dani Towers	
	Primary Coordinator	Please reach out to any primary contacts to fill this position		
	Art Teacher Exhibition Director	Annabel Simmonds	Rossina Moore	
	Beginning Teacher / Sole Teacher Coordinator	Fiona Vicig	Dani Towers	
	Tertiary Liaison	Dr Simon De Groot	Natasha Sheppard	
	Advocacy	Katy Ward	Natasha Sheppard	

	<p>Sub-committee general executive positions:</p> <p>Vicki Williams seconded by Jo Hine</p> <p>Jacqui Jones seconded by Rossina Moore</p> <p>April Fraser-Milne seconded by Natasha Sheppard</p> <p>Alanna Thorley seconded by Natasha Sheppard alannathorley@gmail.com</p>	
12	<p>Business</p> <p>Jo- please save egg cartons and cardboard boxes in preparation for the conference workshop with Kate Driscoll and Leith from Churchie. April will collect from boarding at her school. Roughly 90 recycled boxes and egg cartons may be needed.</p> <p>We need a chompsaw also.</p> <p>Educator showcase- nominations needed- please shoulder tap people (Luana to run this again this conference. We need roughly 10-12)</p> <p>We need these nominations before tickets go on sale.</p> <p>With permission we could video the Educator Showcase and then use it for In the Studio film.</p> <p>Advertising for the TOTE bag competition is also needed. Lara Waldron will manage this again this year.</p> <p>Educator showcase- Art as Lens- Pam and Nicki re drawing task.</p> <p>Art Teachers Camp- remember to bring a box of still life stuff and Vicki Williams to investigate bringing cameras etc.</p>	
13	<p>Meeting close 1.15pm</p> <p>Executive meetings are the first Wednesday of every month via zoom link at 6pm. The agenda will be emailed out the week prior. Anyone with items is welcome to add their content to the agenda.</p> <p>March 4, April 1, May 6, June 3, July 1 + bag packing day, August 5, September 2, October 7, November 4, December 2</p>	<p>President: Rossina Moore</p>

## QATA President's report 2025 AGM

Presented at QATA AGM 22 February 2026,

QATA Executive committee:

Rossina Moore (President, Professional Development Coordinator) | Annabel Simmonds (Vice-president, Art Teacher Exhibition Director) | Dani Towers (Treasurer) | Natasha Sheppard (Secretary) | Nicki Creer (Clusters Coordinator) | Jo-Anne Hine (Conference Director) | Sally Salmon (Communications Officer) | Luana Davidson (Conference Coordinator, Facebook administrator) | Membership Officer (Victoria Boulter Groening) | Fiona Vicig (Beginning Teacher / Sole Teacher Coordinator) | Lara Waldron, Vicki Williams, Simon De Groot (Sub-Committee)

### Acknowledgement of Country

QATA acknowledges First Nations Australians as the traditional owners of the lands where we live, work, play and create. We pay respect to Elders past, present and emerging and acknowledge First Nations Australians as the first artists, teachers and storytellers of these lands.

The workload of committee members through the division of roles has meant that much has been achieved without burdening committee members unduly. We must give immense thanks to Victoria Boulter Groening who unfortunately has had to step down from our executive committee for personal reasons. We acknowledge her years of voluntary service and thank Tori who has amongst many other tasks managed our growing membership and led us as President in 2023-2024. We hope to have more incredible and capable visual art teachers join our executive to allow us to continue the vital work implemented our hard working executive members. Thank you to Dani Towers who has taken on the role of Membership in Victoria Boulter Groening's resignation.

Welcome back to the OG, Vicki Williams, and Simon De Groot who have joined our monthly online meetings and further strengthen the communication and collaboration between TAFE and QATA.

### **Membership 2025**

**Membership is now at 666 up from 602 members** last year 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 diverse PD opportunities.

In 2025, membership for each level was comprised of:

- 208 Individual members

- 68 Institutional memberships
- 340 Institutional Sponsored memberships
- 40 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.
- 10 lifetime memberships

In order to continue to grow our membership we hope to fill the Membership role on our executive which manages annual renewals and reminders, communication with new and existing members and maintaining records. This role can be conducted remotely.

## **Meetings**

QATA executive meets monthly online via zoom, to focus on all things QATA. Our blockbuster event QATACON and our programs including In The Studio, In-Reach and Out-Reach opportunities in partnership with Museums and Galleries and our newly formed Beginning and Sole Teacher networks and In The Classroom push our Executive out of their comfort zone and see them draw upon those 21st Century skills that we deliver daily within the Visual Art classroom; personal and social skills, collaboration and teamwork, creative and critical thinking, communication and digital literacy.

Some highlights include;

- 27th March - In The Studio - Sarah Sculley - Nambour State College
- 27th April - Andrea Huelin Portrait Workshop - Nambour State College
- 31st May - Digital Drawing on Ipads - Phoebe Paradise Workshop - QATA and Rockhampton Museum of Art
- 31st May - Portrait painting with Eliza Bertwistle - Corinda SHS
- 2nd June - In The Studio with Carolyn V Watson
- Mentoring program launched Semester 2, 2025 - 44 mentees matched to 34 mentors across QLD
- Launch In the Classroom series with NVAEC Competition - all expenses paid trip to National Visual Art Education Conference: After The Rain
- 9th Aug - Digital Drawing on Ipads - Phoebe Paradise Workshop - QATA and Ipswich Art Gallery
- 9th Aug - QATA Darling Downs South West Cluster Portrait Painting Workshop with Alana Wilkie - Toowoomba Art Society

- 27th Aug - In The Studio with Jordache Gage
- 2nd October - Darling Downs South West Cluster Sculpture Workshop
- 19th November - In The Studio with Zoe Porter
- 16th Nov - Donna Davis Workshop: Using microscopes to inspire art + science - Hervey Bay Regional Gallery - UniSQ
- November 2025: Learning Through Culture group learning program, offered in collaboration with the National Gallery of Australia's education team - sole and beginning Teachers

We thank our amazing Cluster Co-ordinator Nicki Crerar and the incredible regional cluster coordinators (with special mention to Rose Rush, Liz Clout and Chrissy Dwyer) who continue to volunteer and work for our regional members to connect them to support and professional development opportunities. Thanks also to Kathleen O'Hagan from Ipswich Art Gallery and Easton Dunne from Rockhampton Museum of Art for collaborating with QATA on providing professional development opportunities for Visual Art teachers.

We thank and congratulate Fiona Vicig on representing QATA at National Visual Art Education Conference: After the Rain and presenting Mentoring communities: Supporting Isolated and Early-Career Art Educators across Queensland as part of the Teachers' Voice and her continued work with mentoring across the state.

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. On 21st June - Rose Rush and Ruth Rush delivered Illuminate 2.0 Imbedding Visual Art in the Primary School Classroom Workshop (Rose Rush & - Von Stieglitz-Riverway Arts Precinct. We are still aiming to create targeted opportunities for this group.

## Website

In-house website management has continued throughout 2025 with additional pages such as Visual Art Certificate of Excellence, Art Teacher Art and Art Teacher Camp.

We continue to encourage clusters to become a cluster leader, connect with their cluster or access funding for events, meetings, exhibitions, support of groups, individuals, to assist and facilitate professional development and engagement for Queensland Art teachers via the Regional Cluster tiles.

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 2025 additional members-only resources

were added to the Downloads page, increasing to 83 downloadable resources available to members and 13 password protected video resources hosted on Vimeo. 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 **with a focus on our first Art Teacher camp and workshop experiences from QATACON26.**

Also available on our Members Only Resource page are;

- QATA have been exploring the design of flexible display pods with the capacity to display up to 25 artworks for purchase or hire.
- A comprehensive list of artist contacts with media areas that have been used by QATA, Universities and Galleries and Queensland Arts Associations
- Access to our Padlet with links to resources and websites relevant to Primary, 7-10 and Senior students
- Information about our Art Tactics Strategy Cards by John Honeywill which formed part of our Conference tote bag giveaways

**We thank Dani Towers** who has been integral in maintaining our website and her support and expertise in this space has been indispensable.

## Networks

Communication with members is through Art Matters, a quarterly newsletter, Posts to members sent out regularly or when required via the QATA website, Humanitix, Mailchimp and Facebook. Communications with our regional galleries and museums and our clusters have strengthened this year with our Regional cluster coordinator, Nicole Crerar continuing to increase the effectiveness of our regional programs and we hope to grow this area this year with the **expansion of this role**. Reliance on using QATA as a vehicle for information sharing via posts to members are **QAGOMA, QUT Art Museum, TAFE, GUAM, Flying Arts, the Museum of Brisbane, QCAD, IMA, NGA and QCAA**, reflecting the strengthening relationships and reciprocal arrangements between organisations and QATA. In 2024 QATA and the IMA entered a memorandum of understanding, and we hope to work with the IMA in 2026, 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.

**We thank Communications officer Sally Salmon**, who generated interest and support for events with Facebook and Instagram posts throughout the year. **We also thank Luana Davidson** for administrating Facebook requests and members - a thankless task but which ensures our content is relevant and authentic. Facebook is frequently

used for QATA communications. QATA Facebook page has increased in members and currently has 2 700 plus members, up from 2 600 plus members last year. It is used as a primary means for members and Queensland Visual Art. While administered by QATA it is an open group welcoming members and non-members. We have over 2025 continued to increase our use of Instagram to engaging 1491 followers up from 1307 last year particularly during QATACON. We also have a LinkedIn account that has 109 followers.

We look forward to continuing to promote FridayFaves by encouraging members to contribute towards a growing bank of contemporary artists which can be used within the classroom.

## **QATACON 2025**

Our State Conference, QATACON, continues to be the largest and most successful state Visual Art Teachers association conference in Australia. **We thank Jo-Anne Hine for the continued success of this event is due our incredible conference director** 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 including representatives from National Gallery Australia. We kicked off with an opening event Thursday night, this year Griffith University Art Museum featuring Archibald Prize winner Associate Professor Julie Fragar – Head of Painting at QCAD – as our opening speaker.

**We thank Annabel for the re-introduction of Art Teacher Art** held at Woolloongabba Art Gallery Friday night. The exhibition featured 65 artworks from 46 artists, all 7 regions were represented in the show. Pieces ranged from 1998 to 2025 and 46 of those pieces were for sale. Eckersley's Art & Craft for sponsoring the ATA award of a certificate and \$500 prize pack of art materials. The online program from 2025 can be found on our website.

The conference continues to benefit from the continued 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 curriculum updates and cluster muster meets were offset with:

- gallery visits to QAGOMA and William Robinson facilitated by Terry Dean and Renae Belton
- Artist talk: Phoebe Paradise - my creative journey
- Artist talk & Gallery tour at IMA - Max Athans
- Dr Marian Drew - workshop at MOB

Highlights:

- **317 attendees with 20 artist presenters**

- **two keynote speakers, Megan Cope and Wendy Sharpe** with cameo appearance by Michael Zavros for Bleach Festival
- 3 Bursaries: **Tertiary Student:** Felicity Anderson, Queensland University of Technology, Master of Teaching (Primary), **Regional Teachers:** Sharon Stuart, Tagai State College Thursday Island, QLD, Year 7-12 Visual Arts, Alyssa Davis, Isis District State High School Childers, QLD, 7-12 Visual Arts & Visual Arts in Practice
- **QATACON Hero Image**, *The beginning of winter*, Oil, acrylic, and cotton on paper, 40x95cm, Cassandra-lyn Palmer, Visual Art teacher Brisbane Girls Grammar School, Metropolitan Region.
- **QATACON tote bag**, *Monstrosity*, Pencil, aquarelles and posca pen, Year 9 student from Corinda SHS, Teacher Pamela Leech
- **12 QATA crew** (including Jacquie Jones who helped out across both days) and **8 TAFE volunteers** (and Lara in spirit completing the Kokoda Challenge!)
- 23 trade stalls
- 12 Educator Showcase presenters

We are delighted that yet again Zart, TAFE Queensland and QCAD have all committed to continued support in 2026, 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 established a Visual Art Certificate of Excellence awarded to students who have achieved confirmed marks of 75/75 in General Visual Art for internal assessment to raise the profile and visibility within schools and community.
- October 1, QATA Executive delegates met with the **Honourable John-Paul Langbroek MP** and his advisors, **Clio Padayachee** and **Tim Knapp**, to spotlight the real impact of subject scaling on Arts education in Queensland. A full report can be seen in Art Matters Term 4. **Thank you to Katy Ward, Natasha Sheppard and Sally Salmon for attending and to Katy and Natasha for your preparation in the lead up to this meeting.**
- 17th October - The Talk Flying Arts: took part in an important panel conversation which was streamed to regional Queensland about the future of art in the regions Moderated by Loretta Ryan, ABC Breakfast. I was joined by Gina Fairfax AC, Cultural Patron, Flying Arts, Chris Saines, Director, QAGOMA and John Honeywill, Artist, Flying Arts Alumni.

- 28th October - Assessed 28 submissions for the selection of 16 presenters for the **Teachers' Voice**, presented in partnership with **Art Education Australia**.
- 29th October - we contributed towards the Pathways Program: initial stakeholder meeting to discuss development and delivery of education and careers pathway program to highlight the variety of skills and jobs associated with Galleries, Theatres and Museums.
- 26th November - we participated in the Education Queensland and Arts Queensland Stakeholder Engagement Session Arts Queensland group to share insights, discuss priorities, and help shape the future of rural and remote arts education investment for students, educators and artists living in geographically isolated communities.

We also continue to maintain networks with Joint Council of Queensland Teaching Associations JCQTA , National Advocates for Arts Education NAAE and Arts Associations.

Lastly I wish to acknowledge the efforts of all of our executive members in 2025 who shared their positivity, creative capital and energy all in the name of Visual Art to enhance the Visual Arts subjects across Queensland. I could not be prouder to be associated with a team such as QATA. Another fabulous year awaits.

#### **Directions and goals for 2026:**

- The appointment of another Regional coordinator facilitator, to growth and meeting of this target, with the continuation of our successful In-reach/Out-reach.
- The appointment of a membership officer
- To engage primary educators and graduate Visual Art teachers
- To grow engagement with existing resources and promote the sharing of resources with members on our website
- To maintain engagement and sustainability with QATACON26: Stories We Tell – with feedback from Big Ideas
- To respond to members needs and deliver programs like In The Studio, In-Reach and Out-Reach, Sole and Beginning Teachers, In The Classroom Series targeting innovative programs and modes of delivery to benefit Queensland Art Teachers across the state.
- To increase accessibility of programs through bursaries and grants
- To contribute towards the advocacy for Visual Art with contribution towards Parliamentary Inquiry
- To continue to build online sharing platforms, through our content of member shared content (Friday Faves, Padlet)
- Maintain and strengthen partnerships with Museums, Galleries and Arts organisations

**QUEENSLAND ART TEACHERS ASSOCIATION INC**  
**ABN: 27 256 797 173**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2025**

**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 2025.

### Committee Members

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

Rossi Moore (President)	
Annabel Simmonds (Vice President)	Appointment date: 23/02/2025
Dani Towers (Treasurer)	
Natasha Sheppard (Secretary)	Appointment date: 23/02/2025
Sally Salmon (Communications Officer)	Appointment date: 23/02/2025
Jo-Anne Hine (Conference Director)	
Luana Davidson (Conference Coordinator)	
Egle Petrauskaite (PD Coordinator)	Appointment date: 23/02/2025
Nicki Crerar (Cluster Coordinator)	
Victoria Boulter Groening (Membership Officer)	
Tahlia Rinaudo (Primary Coordinator)	
Annabel Simmonds (Art Teacher Exhibition Director)	Appointment date: 23/02/2025
Fiona Vicig (Sole Teacher Coordinator)	Appointment date: 23/02/2025
Elise Black	Resignation date: 23/02/2025

### 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 loss of the Association amounted to \$16,767.79 (2024: profit of \$13,854.72).

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: Rossi Moore

Committee Member: Dani Towers

Dated this 22<sup>nd</sup> day of February 2026

**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 2025**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Income</b>		
Members' Subscriptions	25,560.00	30,437.28
Seminars, Workshops & Conferences	80,348.01	77,801.02
Sales	4,761.00	2,532.46
Donation or Gift Income	-	10,061.32
<b>Total Income</b>	<b>110,669.01</b>	<b>120,832.08</b>
<b>Conference, QATACON, Workshop, and Art Teacher Art Exhibition Expenses</b>		
<b>State Conference Expenses</b>		
Catering	-	37,659.27
Direct Labour	-	3,038.00
Hire Charges	-	1,130.50
Merchandise & Promotional Expenses	-	12,919.92
Presenter Fees	14,460.50	17,523.40
Travelling Expenses	-	9,840.68
Workshop Materials	-	1,323.90
<b>Total State Conference Expenses</b>	<b>14,460.50</b>	<b>83,435.67</b>
<b>QATACON Expenses</b>		
Catering	38,096.65	-
Direct Labour	5,762.00	-
Hire Charges	694.50	-
Merchandise & Promotional Expenses	23,805.24	-
Raffle Prizes	2,428.34	-
Travelling Expenses	7,786.80	-
Workshop Materials	1,868.28	-
	<b>80,441.81</b>	-
<b>Workshop Expenses</b>		
Catering	1,847.85	1,223.18
Hire Charges	-	1,500.00
Presenter Fees	7,697.29	6,391.10
Travelling Expenses	2,353.64	1,281.23
Workshop Materials	1,039.83	2,706.16
<b>Total Workshop Expenses</b>	<b>12,938.61</b>	<b>13,101.67</b>

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 2025**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Art Teacher Art Exhibition</b>		
Catering	338.13	-
Hire Charges	45.00	-
Sundries	5,864.00	-
	6,247.13	-
<b>Total Conference, QATACON, Workshop, and Art Teacher Art Exhibition Expenses</b>	<b>114,088.05</b>	<b>96,537.34</b>
<b>Administrative Expenses</b>		
Accounting and Bookkeeping Fees	1,022.00	53.80
Advertising & Promotional Materials	11.80	376.60
Auditor's Remuneration	660.00	660.00
Bank Charges	1,399.16	772.42
Catering	176.95	40.05
Computer & IT Expenses	3,182.75	4,925.54
Depreciation	323.62	249.73
Functions, Conferences & Workshop Expenses	-	113.90
Insurance	847.66	1,287.53
Office Supplies	78.30	-
Printing	117.02	-
Prizes, Awards & Competition Expenses	1,252.80	1,376.95
Regional Member Support	3,989.70	-
Subscriptions	205.00	534.00
Sundries	14.99	-
Website & Domain Registration	67.00	49.50
<b>Total Administrative Expenses</b>	<b>13,348.75</b>	<b>10,440.02</b>
<b>Total Expenses</b>	<b>127,436.80</b>	<b>106,977.36</b>
<b>Net (Loss) Profit</b>	<b>(16,767.79)</b>	<b>13,854.72</b>
Retained earnings at the beginning of the financial year	126,593.92	112,739.20
<b>Retained earnings at the end of the financial year</b>	<b>109,826.13</b>	<b>126,593.92</b>

**QUEENSLAND ART TEACHERS ASSOCIATION INC**  
**ABN: 27 256 797 173**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2025**

	Note	2025 \$	2024 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	108,013.08	125,311.24
Prepayments	3	1,608.79	1,608.79
<b>TOTAL CURRENT ASSETS</b>		<u>109,621.87</u>	<u>126,920.03</u>
<b>NON-CURRENT ASSET</b>			
Equipment	4	864.26	333.89
<b>TOTAL NON-CURRENT ASSET</b>		<u>864.26</u>	<u>333.89</u>
<b>TOTAL ASSETS</b>		<u>110,486.13</u>	<u>127,253.92</u>
<b>LIABILITY</b>			
<b>CURRENT LIABILITY</b>			
Trade and other payables	5	660.00	660.00
<b>TOTAL CURRENT LIABILITY</b>		<u>660.00</u>	<u>660.00</u>
<b>TOTAL LIABILITY</b>		<u>660.00</u>	<u>660.00</u>
<b>NET ASSETS</b>		<u>109,826.13</u>	<u>126,593.92</u>
<b>MEMBERS' FUNDS</b>			
Retained earnings	6	109,826.13	126,593.92
<b>TOTAL MEMBERS' FUNDS</b>		<u>109,826.13</u>	<u>126,593.92</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 2025**

	Note	2025 \$	2024 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from merchandise sales		2,760.00	2,112.46
Receipts from conference and other income		82,349.01	88,282.34
Income from memberships		25,560.00	30,437.28
Other operating activity expenses		(127,113.18)	(106,727.64)
<b>Net cash (used in) provided by operating activities</b>		(16,444.17)	14,104.44
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Payments for equipment		(853.99)	-
<b>Net cash used in investing activities</b>		(853.99)	-
Net (decrease) increase in cash held		(17,298.16)	14,104.44
Cash at beginning of financial year		125,311.24	111,206.80
Cash at end of financial year	2	108,013.08	125,311.24

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 2025**

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**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 2025**

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**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 2025**

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**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 2025**

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**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 2025**

		2025	2024
		\$	\$
<b>2</b>	<b>Cash and Cash Equivalents</b>		
	Cash at Bank	107,901.11	125,235.67
	PayPal Account	111.97	75.57
		<u>108,013.08</u>	<u>125,311.24</u>
<b>3</b>	<b>Prepayments</b>		
	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>
<b>4</b>	<b>Equipment</b>		
	Equipment at Cost	1,852.90	998.91
	Less: Accumulated Depreciation	(988.64)	(665.02)
		<u>864.26</u>	<u>333.89</u>
<b>5</b>	<b>Trade and Other Payables</b>		
	Audit Fees Payable	<u>660.00</u>	<u>660.00</u>
<b>6</b>	<b>Retained Earnings</b>		
	Retained earnings at the beginning of the financial year	126,593.92	112,739.20
	Net (loss) profit attributable to the Association	(16,767.79)	13,854.72
	Retained earnings at the end of the financial year	<u>109,826.13</u>	<u>126,593.92</u>

**7 Contingent Liabilities**

The Association had no contingent liabilities as at 31 December 2025 and 31 December 2024.

**8 Commitments**

The Association had no commitments as at 31 December 2025 and 31 December 2024.

**QUEENSLAND ART TEACHERS ASSOCIATION INC**  
**27 256 797 173**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**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

**QUEENSLAND ART TEACHERS ASSOCIATION INC**  
**27 256 797 173**


**STATEMENT BY MEMBERS OF THE COMMITTEE**

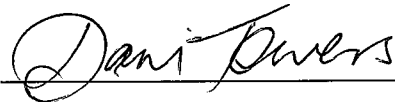
The Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

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 2025 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 22<sup>nd</sup> day of February 2026



## 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       2026

**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 Sunday 22/02/2026
- (b) The financial statements for the period ended 31 December 2025 were submitted to the members of the Association at its annual general meeting.

Dated this 22<sup>nd</sup> day of February 2026

Committee Member: Dan Owens

\_\_\_ February 2026

The Committee Members  
 Queensland Art Teachers Association Inc  
 17 Graham Street  
 South Brisbane QLD 4101

Dear Committee Members,

**MANAGEMENT LETTER YEAR 2025**

We advise that we have recently completed the audit of Queensland Art Teachers Association Inc for the year ended 31 December 2025.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. While our procedures are designed to identify any material weaknesses and detect misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

During this audit, we noted no matters which we believe need to be brought to your attention.

**Audit Adjustments**

Errors or differences identified during the audit, whether adjusted or not must be communicated to management and those charged with governance of an Association. We therefore include the following items which were adjusted subsequent to the start of the audit:

No.	Code	Account	Debit \$	Credit \$
1	3-8000	Retained Earnings	621.20	
	New code	Prepaid Insurance	1,108.79	
	1-2320	Acc Depn – Equipment	0.01	
	1-1310	Trade Debtors		1,070.00
	2-1510	Trade Creditors		660.00
<b><i>To record opening balance adjustments to tie up with prior year financials.</i></b>				
2	New code	Depreciation	323.62	
	1-2320	Acc Depn - Equipment		323.62
	<b><i>To record depreciation as at 31 December 2025.</i></b>			



## **Loans**

The Association has not made any loans, nor entered into any guarantees nor provided any securities in connection with any loan, other than those disclosed in the financial statements, during the period. There were no loans outstanding at balance date, other than those fully disclosed in the financial statements.

## **Mortgaged or Assigned Assets**

None of the Association's assets were mortgaged, pledged, assigned or encumbered by lien in any manner whatsoever at balance date except as disclosed in the financial statements.

## **Unrecorded or Contingent Assets**

All known assets of a material amount have been recorded in the financial statements.

## **Unrecorded Events or Transactions**

There have been no events or transactions up to balance date, other than those reflected or fully disclosed in the books of account, which would make the financial statements for the financial period materially inaccurate or misleading.

No events have occurred and no facts have been discovered since the balance date which would make the financial statements for the period then ended materially inaccurate or misleading, nor are any matters pending which might have such an effect.

## **Known and Contingent Liabilities**

With the possible exception of immaterial amounts for which invoices had not been received, or which could not otherwise be readily determined or estimated within a reasonable period of time after the balance date, all known liabilities of the Association at balance date have been recorded or disclosed in the financial statements.

Other than those items noted in the financial statements, there was no contingent, undetermined or unrecorded obligations of a material amount at balance date.

## **Insurance**

To the best of our knowledge, all assets and normal business risks of the Association were adequately covered by current insurance policies.

## **Subsequent Events**

No events or transactions have occurred since 30 June 2025 or are pending, which would have a material effect upon the Corporation's state of affairs, as to require mention in notes to the financial statements in order to ensure they are not misleading as to the state of affairs or results from operations or movement in equity.

## **Minutes of Meeting**

The minutes of meetings the Association that have been made available to you are complete and authentic records of proceedings of such meetings held during the period.

## **Errors Identified**

We acknowledge that we have been made aware of the errors and adjustments identified during the audit which is attached hereto.

### **Audit Adjustments**

Errors or differences identified during the audit, whether adjusted or not must be communicated to management and those charged with governance of an Association. We therefore include the following items which were adjusted subsequent to the start of the audit:

<b>No.</b>	<b>Code</b>	<b>Account</b>	<b>Debit \$</b>	<b>Credit \$</b>
<b>1</b>	3-8000	Retained Earnings	621.20	
	New code	Prepaid Insurance	1,108.79	
	1-2320	Acc Depn – Equipment	0.01	
	1-1310	Trade Debtors		1,070.00
	2-1510	Trade Creditors		660.00
<b><i>To record opening balance adjustments to tie up with prior year financials.</i></b>				
<b>2</b>	New code	Depreciation	323.62	
	1-2320	Acc Depn - Equipment		323.62
<b><i>To record depreciation as at 31 December 2025.</i></b>				

### **Unadjusted Error**

The following item is the error and difference identified during the audit which was not adjusted and is considered immaterial and does not impact our opinion of the financial statements:

<b>No.</b>	<b>Code</b>	<b>Account</b>	<b>Debit \$</b>	<b>Credit \$</b>
<b>1</b>	6-2000	Public Liability Insurance	407.44	
	New code	Prepaid Insurance		407.44
<b><i>To adjust the prepaid portion of the insurance.</i></b>				

**General**

Except as already disclosed to you, there have been no irregularities or material shortages (either settled, under investigation or otherwise unsettled) during the period and we have no knowledge of the existence of any conditions which might indicate or give rise to irregularities or material shortages (whether relating to management, employees or internal systems of accounting control) in the future.

There are no charges pending against the Association relating to alleged violation of, or non-compliance with, Federal, State or local laws or regulations and to the best of our knowledge and belief there have been no such examples of violation or non-compliance which would have a material effect on the financial statements.

**Yours faithfully**

A handwritten signature in cursive script, appearing to read "J. Stivers", written in black ink.

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**Committee Member**

**Date**