

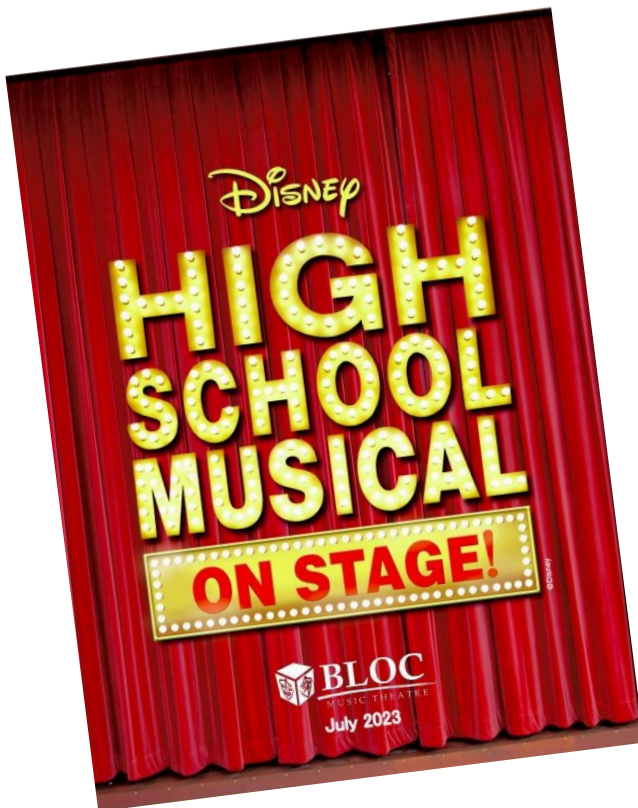


BLOC

MUSIC THEATRE

SIXTY FOURTH ANNUAL REPORT

FEBRUARY 2024



BLOC MUSIC THEATRE INC.

Registration No. A0006485E

A.B.N. 32 151 711 408



BLOC

MUSIC THEATRE

MISSION STATEMENT

*To create opportunity for the community
to participate in all aspects of Musical Theatre.*

STATEMENTS OF PURPOSE

To foster, nurture and stimulate interest in
music and live theatre.

To provide entertainment by staging musical productions
of a high standard.

To provide opportunities for people to participate
in all aspects of theatrical production.



BLOC would like to acknowledge the Traditional Owners of the land, on which it performs, the Wadawurrung and Dja Dja Wurrung People and pay our respects to their Elders, past and present.

BLOC MUSIC THEATRE Inc.

SIXTY FOURTH **ANNUAL REPORT**

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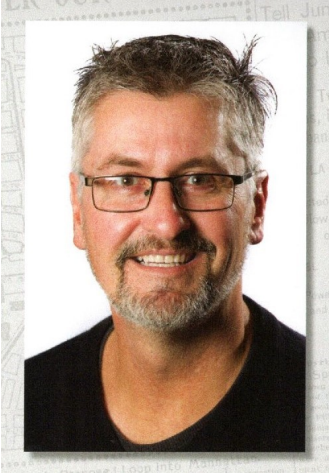
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This report is inclusive of the financial reports for the period of 1st of October 2022 to the 30th of September 2023 and the general activities of the Company for 2023.



Jason Muller
Chairman

2023 COMMITTEE OF MANAGEMENT



Carly
Macdonald
Vice Chairperson



Jordan
Sullivan
Treasurer



Claire
Thorpe
Secretary



COMMITTEE MEMBERS



Jim
Muller



Deb
Robertson



Kylie
MacDonald



Gareth
Grainger



Sarah
Kernighan



Luke
McInnes



Matthew
Henderson



Maxine
Montgomery



Erin
Harris
Administrator



Message from Patron

Well if it's not covid, it's construction! But I'm reminded of the old adage, "What doesn't kill you only makes you stronger!"

BLOC Musical Theatre has always strived hard and that's what makes it so good, on stage and off.

As an organisation we're continually repeating the metamorphosis of caterpillar into butterfly.

Casting is like capturing caterpillars - it's not usually that pretty!

Rehearsal is like the building and transformation inside a chrysalis - weaving magic unseen from the public.

The final weeks of rehearsal and tech runs are like the strain of escaping the chrysalis. We all know it can be painful.

But then the majesty and beauty that escapes that; the butterfly is what we all marvel at and stop to watch and love.

So as you deal with no Her Maj, please know we'll all still stop to watch the butterflies and love them at the Civic Hall.

Chookas for the metamorphosis, I'm sure you'll manage any butterflies.

BRUCE ROBERTS

LIFE MEMBERS

Peter Morey Jean Arnott Barb Dunlop
Jim Muller Lynne Muller Ross Barnes
Tim Gay Damian Muller Gwen Quick Vicki Rowe
Sallie Burke-Muller Yvonne Collett Judy Pickford
Barb Snibson Carmel Wall Barry Wilkins
Claire Thorpe Jason Muller Carmel Flynn

Chairman's Report

Once again, a very productive year for BLOC Music Theatre, creating opportunities for the Ballarat community to get involved in musical theatre.

With the continued closure of Her Majesty's Theatre in 2023, the BLOC Committee was once again on the search for a suitable venue for our major production. In late 2022 when we first discussed productions for 2023, we thought that there may be a possibility that Her Majesty's would become available later in the year so we decided that we would do our junior production prior to our major production.

As we had a tentative booking at the Mt Rowan Theatre for both the June/July school holidays and the September/October School Holidays, we decided to stage a Junior Production of 'Bye Bye Birdie' in the June/July school holidays, with a creative team of Chloe Morehouse, Reuben Morgan and Cooper Guinea. As it turns out, the low audition attendance, coupled with the broad cast requirements, meant that we were unable to cast 'Bye Bye Birdie', and the creative team quickly pivoted, and following a drawn out process of changing the rights, we were re-auditioning a couple of weeks later for 'High School Musical' with a slightly altered Creative Team, with Reuben stepping down and Oscar Wilson stepping in as our new Musical Director.

So with this very young, and very talented creative team, along with a lot of the usual suspects in technical roles, our smallish cast 10 to 15 year olds were performing to capacity crowds in a very successful season of 'High School Musical'

In early 2023 it was evident that we would not be able to utilise Her Majesty's theatre for our major production, and finding another suitable venue for a large-scale production was unlikely. Therefore, we decided that our best option was to use our September/October booking at Mt Rowan Theatre and choose a smaller production that would be suitable for that space.

After long deliberations it was decided that 'The 25th Annual Putnum County Spelling Bee' would be an excellent choice of show for that venue as it well suited the environment of a Spelling Bee, and the audience participation, which is an integral part of the show.

The BLOC Committee were very impressed with Oscar Wilson in his very first foray into direction on this production of 'Spelling Bee', with only positive feedback from everyone involved in the production both on stage and behind the scenes. A huge thanks must also go to Sarah Barlow who stepped late into the role of Musical Director on this production. While the audience numbers were not as good as we had hoped, the standard of the production, from the talent on stage, the lighting and sound, the costumes and orchestra, were outstanding.

Always one of the most pleasing aspects of staging musical production was the huge number of people working with us for the first time, and the great number of people, who have been with us in the past, taking on new production roles. My thanks to all the volunteers that worked on our productions in 2023.

I would very much like to thank all the members of the BLOC Committee for their contributions to the company in 2023. It is only through the commitment of these people that allow us to continue to create fantastic opportunities in musical theatre, and I thank them all personally for the support they offer me throughout the year.

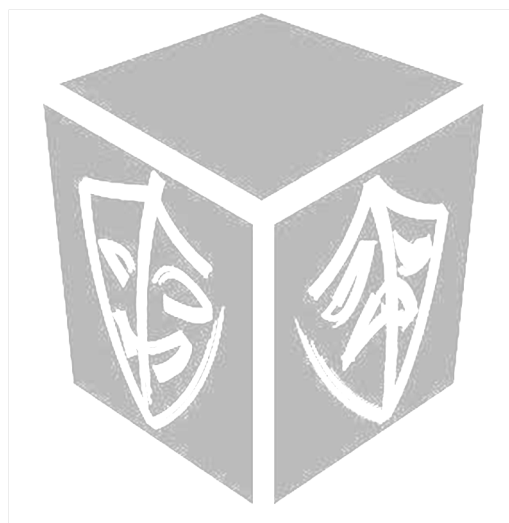
With the BLOC Hall Wardrobe department returning to pre-covid conditions in 2023, our wardrobe department was once again a hub of activity all year. I would like to thank Andrea and her team for all the work they have done in 2023. Thankyou Andrea and Gwen for your untiring efforts.

Thank you again to everyone in the BLOC Community for your contributions to the company in 2022. I am very excited by what we have planned in 2024.



Jason Muller

Chairman



Treasurer's Report

With COVID squarely in our rear view mirror, BLOC was working towards a more optimistic year financially, however our bottom line continued to be significantly impacted by the ongoing closure of Her Majesty's coupled with well-known challenges across the Australian Economy. Economic inflationary pressures along with a different approach to our 2022 show line up has seen a reduction in our company income. While at a macro level, it looks like a significant reduction in our expenses this financial year, this can be linked to things like lower cost theatre hire choices, but broadly we have seen a number of operating costs continue to rise.

The continued closure of Her Majesty's saw us face into an opportunity to do something different in 2023, however this didn't provide the financial returns we were seeking.

This year BLOC recorded a net loss of \$52,332. In cash terms it's \$40,361. These sees us trending us to be in similar position to our 2020 financials. \$90k of loss over the past 2 years has slowly eaten away at the \$110k profit we made in 2021. We are still ahead on that, but we'll need to continue to focus to ensure we don't go backwards. This year's loss can be attributed to:

Our final invoice / reconciliation of royalties for RENT in 2022 came through quite late after our 2022 reconciliation, resulting in \$10,384 of cost carrying into this financial year.

This financial year carried 3 shows, two of which were Juniors which we usually make little profit / a small loss on.

Undertaking 2 Junior shows and then a smaller show (no major musical) saw a significant drop in ticket sales income for the financial year.

BLOC invested around \$15,000 on a number of safety upgrades to the hall and other critical maintenance work. Most expensive was the removal and relaying of the concrete ramp on the front to ensure a flat safe surface for all people entering, updated external building lighting and the removal of significant trees overhanging the hall which was damaging our gutters and storm water systems.

In some positive trends:

Our term deposit is now returning some good interest

A small reduction in insurance costs for the year as we adjust our policies based on the coming year show plans.

Significant reduction in theatre hire costs on 2022

Wardrobe income has continued to experience strong growth post the pandemic as musicals have returned to "new normal" with around a 4% further increase.

Set, prop and Spencer St shed hire income continues in leaps and bounds more than doubling 2022 income more than covering the expenses of our Spencer St facility and more of our Peel St costs.

As a company, we have not had our properties re-valued for a number of years, which is due to be undertaken in 2024. This is expected (given market trends) to see an overall assets increase for BLOC in 2024.

Consistent with the approach we've taken since the introduction of changed audit rules for not for profit entities in 2020, we continued our approach to have our accounts reviewed and prepared by Mulcahy and Co. who kindly donate their time and expertise to BLOC each year. A big thanks to them for their ongoing advice, review and generous donation to the company.

To finish up, a big thanks to Erin Harris for all of her work as our Company Administrator. Erin continues to ensure our receipts and wages are paid and reconciled with precision. Thanks Erin!

Jordan Sullivan
Treasurer



Costume Hire **Report**

BLOC Costume Hire remains the premium choice for the hire of costumes in the local area and in 2024 we look forward to servicing many local, interstate and Melbourne groups.

Victorian schools, production houses and parties have been the flavour of the last financial year with our junior show lots in hire demand as we are the only suppliers that have such a broad range of sizes and themes attractive to junior productions. BLOC still has it's own unique selling proposition in the market place, offering sizes and themes that many others, including our local competitors, do not offer.

Challenges abound in retail costume hire with cheap costume alternatives easily accessible on line. BLOC does not offer a competitive alternative to this. Whilst we wait for Gen Z and Gen Alpha to stop adding to landfill with their impulsive purchases...BLOC costume hire continues to recycle, restructure and reconstruct costumes, which we have done since before most of them were born. The value of our business is the true essence of recycling.

The staff of costume hire as well as our valued volunteers are all working hard to organise, edit and label the stock that is an asset to the company and eager to move on the items that are not. This huge process remains the preliminary step before we label and photograph individual items and group costumes that can be categorised for ease of show lot hire.

Costume Hire Report Cont.

It is with a heavy heart that the editing of certain show lots have resulted in hard choices. It is essential that the space we have is used for items that have high demand for hirers rather than an endearing history in the company. Another issue that requires constant attention is the ability to keep a finger on social trends and ever-changing desires of our current hirers. BLOC has been the proud recipient of a vast array of generous donations over the past 12 months, enhancing the quality of our stock with every donation. Thank you to these member of the community eager to see these clothes receive a new life. Our relationships with “Dress for Success”, ‘Victims of violence’, St Vincent’s and the the more independent op shops are all the more richer for the generosity of these people.

BLOC costume has the constant support of people who work tirelessly to maintain, build and repair our stock. We are very lucky to have their involvement. Gwen’s diligent passion to see BLOC succeed is legendary and we love her support, care and love. How lucky BLOC is to have Claire, always ‘but a phone call away’ and exceptionally generous with her time, supporting both Gwen and myself always. Sarah and Linda are a force to be ‘reckoned with’ and their work and support are wonderful and truly appreciated. Bev Knight is someone who that swings into action with anything she can do for us. She is currently making a skirt for Tritan for our “Little Mermaid” show lot. Kimberly has been coming to help when she can for the last 10 years. She is now an accomplished milliner and costumer and has moved back to Ballarat late last year. Gwen and I would like to thank her for her help and support over that time as well as her increased hours she has offered BLOC in 2024.

Everyone who has donated their time and talent so generously, know that none of these shows and the quality of costumes at BLOC would happen without your support. Thank you.

We look forward to whatever challenges 2024 brings, our magnificent team will handle it with energy, enthusiasm and the dedication that BLOC Costume is renowned!!



Andrea Jordan
Costume Hire
Manager



“Spelling Bee” only had a small cast, but it was a pleasure to work with such a talented, happy group of young people, as well as a great Production Team.

We had Oscar Wilson make his debut as a Director, and, showed great leadership with both cast and crew.

Maxine Montgomery once again did a wonderful job with the Choral work as well as many hours spent as our rehearsal pianist.

We were so appreciative of Sarah Barlow as Musical Director who formed a very talented band at very short notice. Big thank you to the band members.

Megan Pinkerton, assisted by Meg Rogers kept everything in order and, also took on the role as prop coordinator, great effort.

Jim Muller once again assisted with Set construction and prop items.

Combined with all these wonderful people we had Matthew Heenan and Braydon McKinnon for Lighting (Mystic Entertainmentz) and Aaron Rivett (SLC) for Sound and their crews who were once again up to their excellent standard.

Andrea Jordan together with her band of helpers did well sourcing interesting costumes for the cast.

Carthy Heenan assisted the cast with Makeup education and Nikki McKinnon once again assisted with hair styling and advice to cast.

Matthew Henderson did very well with organizing the venue and keeping social media and marketing up to date.

Jordan Sullivan was Box Office Coordinator and assisted ticket sales at the theatre.

Jason Muller once again produced a very interesting program and together with Nigel Stevens produced some lovely photos.

We thank the Front of House volunteers who came to help each show, and the people who came and helped to bump in and out of the theatre.

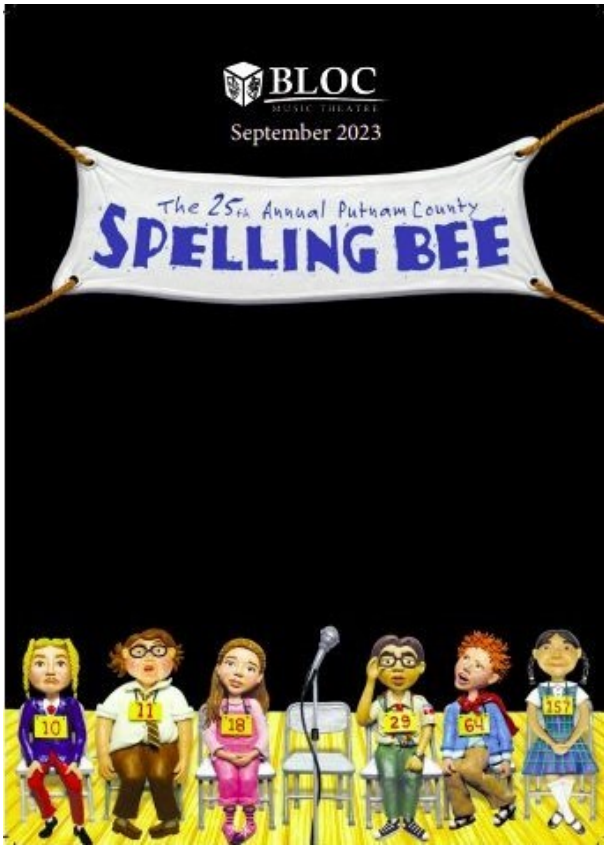
Last, but not least we had an exceptionally talented cast who gave so much time and hard work during rehearsals to entertain our audiences.

We also had some audience members participate with the cast each show which proved to be very comical and entertaining.

The smooth running and success of any show depends on all people involved and, everyone is equally valuable in their contribution both on and off stage.

Claire Thorpe
Production Manager





DIRECTOR

Oscar Wilson

MUSICAL DIRECTOR

Sarah Barlow

CHORAL DIRECTOR

Maxine Montgomery



PRUE FARAVONI



JASON KIGER



JOE LACEY



HAMMOND BUCKLAND



CHARLI SHALDERS



AMBER MCCARTHY



ALYSSA MOLONEY

Cast



CALEB TONG



DANIEL SULLY

The Musicians



Musical Director/Synthesizer

SARAH BARLOW

Piano - JANE NICE

Reeds - KATHRYN SAUNDERS

Cello - DECLAN POSTLETHWAITE

Percussion - MARCUS GOVAN





REPORT



Only a few months following our junior production of 'Newsies' in October 2022, we were back auditioning the junior company for a July season of 'Bye Bye Birdie' with a creative team that included a first-time director in Chloe Morehouse, Cooper Guinea, doing back to back junior shows, as Choreographer and Reuben Morgan as Musical Director.

Audition numbers for 'Bye Bye Birdie' were low for a production that required a large cast to accommodate the significant number of roles in the show, so while every attempt was made to try and cast the show, it was decided that it couldn't proceed. However, our creative team were not perturbed, suggesting that we change the production to 'High School Musical' and re-audition the following week. While the approval of the BLOC Committee was immediate, sourcing the rights proved to be a little more difficult and auditions were delayed by a couple of weeks.

Reuben Morgan, having signed up as Musical Director, as 'Bye Bye Birdie' was of particular interest to him, decided to pass on 'High School Musical' and we were extremely pleased to welcome Oscar Wilson to the team as Choral Director/Musical Director. Oscar was a fantastic fit for this young and talented creative team, and it was so great to have a team that all first joined BLOC in the cast of our Junior Company, as they all understood the importance of musical theatre to this next generation of performers.

Mt Rowan Theatre has proved to be an excellent location for our Junior Productions, with the only limitation being that we need to stage our shows during the school holidays. It is a great space to work in, and the price is a fraction of what we were paying at Founders Theatre.

As has now become the tradition for our BLOC Junior Shows, the set for High School Musical was co-designed by the creative team using a method that included going to the BLOC Shed and seeing what we could use. And as also has become a new tradition, the set came together with a working bee, made up of cast and family members, constructing and painting the set over a weekend. This has proved to be an excellent day for everyone involved and adds another aspect to the experience of being in a BLOC production.

Chloe Morehouse proved to be an excellent choice as Director on our Junior production as she has an amazing ability to get the best out of everyone involved and worked extremely well with Cooper and Oscar to bring it all together. Cooper Guinea, once again, created outstanding choreography for this production, and he has an incredible ability to make every performer look good regardless of their ability.

Sourcing an orchestra for this production proved difficult. Made more difficult as we were performing at the same time as Lyric's 'Sound of Music', but Oscar eventually put together a small band, and we could not have been happier with this group of musicians, that became an integral part of our onstage cast. The orchestra sounded fantastic (was great to have reinstated a junior orchestra) and Oscar did a great job in teaching all the kids their singing parts.

BLOC Juniors are extremely lucky to have such a great extended production team supporting it, with an excellent mix of very experienced individuals (Claire Thorpe - Front of House, Matthew Heenan – Lighting, Aaron Rivett – Sound & Andrea Jordan – Costumes) supporting and mentoring our production teams of the future (Alyssa Moloney – Stage Manager, Tayla Harbour – Lighting Operator, Karli Drew – Props Coordinator, Zoe McKinnon – Hair Design and Jess Stevens – Sound). Every one of our Production Team, not only worked well together, but were always encouraging and supportive to each other and the junior cast of the show.

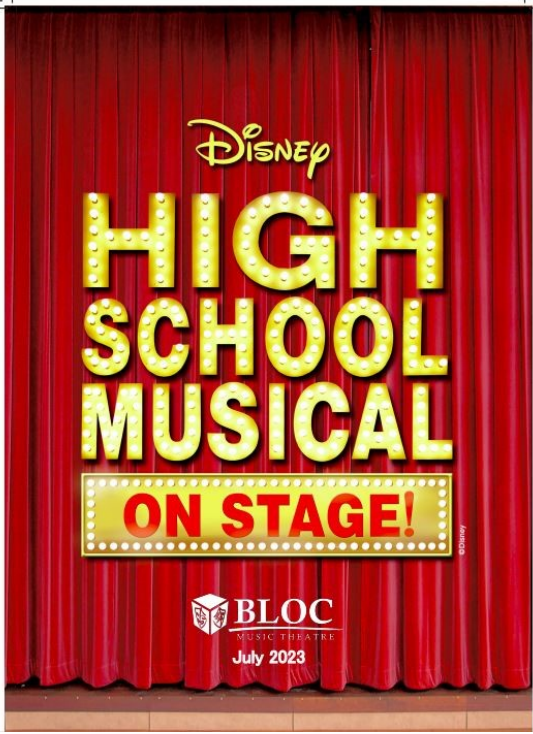
Our small cast did an amazing job filling the stage and performing their roles in High School Musical, and due to the popularity of the show and the amazing job of our marketing and publicity team, were playing to capacity audiences.

It was so pleasing that our Junior Production was so successful in 2023, as I believe that it is the cornerstone of everything that is important about BLOC Music Theatre and is very much the training ground for Musical Theatre, on and off the Stage, for musical theatre in the Ballarat Region.

It was a most enjoyable production to be involved with and the entire team worked well together to make this a fantastic experience for everyone involved.

Jason Muller
Production Manager





Director
 CHLOE MOREHOUSE

 Assistant Director
 COOPER GUINEA

 Choreographer
 COOPER GUINEA

 Choral Director
 OSCAR WILSON

 Musical Director
 OSCAR WILSON

PRINCIPALS

Anna Hodge Oscar Mulcahy

Cast

Chloe Martin Zac Douglas Charlie Mulcahy Missy Davies
 Bede Mercer Addison Muller Hannah John Josh Retallick
 Sadie Jones Abraham Muller Luka Bridges George Muller
 Isabella Ebenwalder Caitlin Ward Lily Retallick Hayley Oldaker
 Sophie Keating Cahlia Stobie Nina Douglas Freya McGowan
 Josephine McGinnis Pippa Miller Isabella McLean Abigail Kiger
 Sophia Bueskens-Wong Sophie Willsher Lily Smart Ella Nunn
 Annabella Garcian Bronte Jarvis

THE BAND

MUSICAL DIRECTOR: Oscar Wilson	BASS: Thomas Forsyth
KEYBOARD: Lucas Burke	KEYBOARD: Trish Dulude
GUITAR: Niklas Bradshaw	GUITAR: Seb Maxwell
DRUMS: Hamish McDougall	PERCUSSION: Charlie Snare



BLOC MUSIC THEATRE Inc.

Registration No. A0006485E

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SIXTY FOUR **ANNUAL REPORT**

Financial Statements

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30TH SEPTEMBER 2023

<u>2022</u>		<u>Note</u>	<u>2023</u>
\$ 193,796	REVENUE FROM ORDINARY ACTIVITIES	2,3,4	\$ 138,813
\$ (36,667)	EMPLOYEE BENEFITS EXPENSE		\$ (34,713)
\$ (9,116)	DEPRECIATION & AMORTISATION EXPENSE		\$ (11,752)
\$ (185,755)	OTHER EXPENSES FROM ORDINARY ACTIVITIES		\$ (144,680)
<u>\$ (37,742)</u>	NET PROFIT/(LOSS) FOR THE YEAR		<u>\$ (52,332)</u>
\$ -	OTHER COMPREHENSIVE INCOME		\$ -
<u>\$ (37,742)</u>	TOTAL COMPREHENSIVE INCOME		<u>\$ (52,332)</u>

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH SEPTEMBER, 2023**

<u>2022</u>		<u>2023</u>
	<u>EQUITY</u>	
\$ 863,246	ASSET REVALUATION RESERVE	\$ 863,246
\$ 709,408	RETAINED PROFITS	\$ 657,077
<u>\$ 1,572,654</u>	<u>TOTAL EQUITY</u>	<u>\$ 1,520,323</u>
	THESE FUNDS ARE REPRESENTED BY:-	
	<u>CURRENT ASSETS</u>	
\$ 100	CASH ON HAND	\$ 100
\$ 164,132	CHEQUE ACCOUNT	\$ 119,603
\$ 578	CARD ACCOUNT - WARDROBE	\$ 980
\$ 130,477	TERM DEPOSIT	\$ 134,243
\$ 143	SUNDRY DEBTORS	\$ -
\$ 294	TRADE DEBTORS	\$ 1,722
\$ 2,024	STOCK ON HAND	\$ 2,518
\$ 297,749	<u>TOTAL CURRENT ASSETS</u>	\$ 259,166
	<u>CURRENT LIABILITIES</u>	
\$ 1,436	GST	\$ (111)
\$ 1,298	SUPERANNUATION PAYABLE	\$ 1,905
\$ (1,719)	ATO ICA	\$ -
\$ 548	PAYG WITHOLDING	\$ 556
-\$ 43	UNPAID EXPENSE CLAIMS	-\$ 211
\$ 1,893	WAGES PAYABLE	\$ 1,573
\$ 9,139	LONG SERVICE LEAVE PROVISIONS	\$ 10,301
<u>\$ 7,550</u>	<u>CREDITORS TRADE</u>	<u>\$ 10,386</u>
\$ 20,102	<u>TOTAL CURRENT LIABILITIES</u>	\$ 24,398
\$ 277,646	<u>WORKING CAPITAL</u>	\$ 234,768
	<u>NON-CURRENT ASSETS</u>	
\$ 300,000	FREEHOLD LAND - PEEL ST NTH	\$ 300,000
\$ 310,000	FREEHOLD BUILDINGS - PEEL ST NTH	\$ 310,000
\$ -	PEEL ST REVALUATION	\$ -
\$ 100,000	FREEHOLD LAND - SPENCER ST	\$ 100,000
\$ 430,000	FREEHOLD BUILDINGS - SPENCER ST	\$ 430,000
\$ -	SPENCER ST REVALUATION	\$ -
\$ 80,000	COSTUMES	\$ 72,000
\$ 40,000	SETS	\$ 40,000
\$ 23,238	FURNITURE & EQUIPMENT	\$ 21,973
\$ 3,770	PIANOS	\$ 3,581
<u>\$ 8,000</u>	<u>PROPS</u>	<u>\$ 8,000</u>
<u>\$ 1,295,008</u>	<u>TOTAL NON CURRENT ASSETS</u>	<u>\$ 1,285,555</u>
<u>\$ 1,572,654</u>	<u>NET ASSETS</u>	<u>\$ 1,520,323</u>

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	RETAINED EARNINGS \$	ASSET REVALUATION RESERVE \$	TOTAL \$
BALANCE AT 30TH SEPTEMBER 2019	\$ 631,420	\$ 813,793	\$ 1,445,213
PROFIT FOR THE YEAR	<u>-\$ 3,019</u>	<u>\$ -</u>	<u>-\$ 3,019</u>
BALANCE AT 30TH SEPTEMBER 2020	\$ 628,400	\$ 813,793	\$ 1,442,194
PROFIT FOR THE YEAR	<u>\$ 118,749</u>	<u>\$ -</u>	<u>\$ 118,749</u>
BALANCE AT 30TH SEPTEMBER 2021	<u>\$ 747,150</u>	<u>\$ 813,793</u>	<u>\$ 1,560,943</u>
PROFIT FOR THE YEAR	-\$ 37,742	\$ 49,453	\$ 11,712
BALANCE AT 30TH SEPTEMBER 2022	<u>\$ 709,408</u>	<u>\$ 863,246</u>	<u>\$ 1,572,654</u>
PROFIT FOR THE YEAR	-\$ 52,332	\$ -	-\$ 52,332
BALANCE AT 30TH SEPTEMBER 2023	<u>\$ 657,077</u>	<u>\$ 863,246</u>	<u>\$ 1,520,323</u>

**CASHFLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	<u>NOTE</u>	<u>2023</u>
<u>CASHFLOWS FROM OPERATING ACTIVITIES</u>		
MEMBERSHIP RECEIPTS		\$ 860
SPONSORSHIP RECEIPTS		\$ 8,280
FUND RAISING RECEIPTS		\$ 321
SALES RECEIPTS		\$ 54,047
INTEREST RECEIVED		\$ 4,050
WARDROBE, PROPERTIES & SHED HIRE RECEIPTS		\$ 68,762
PAYMENTS TO SUPPLIERS & CONTRACTORS		\$ (191,145)
OTHER		\$ 16,763
NET CASH PROVIDED BY OPERATING ACTIVITIES		\$ (38,062)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
FIXED ASSET PURCHASES		\$ (2,299)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES		<u>\$ (2,299)</u>
NET INCREASE (DECREASE) IN CASH HELD		\$ (40,361)
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		<u>\$ 295,287</u>
CASH AT THE END OF THE FINANCIAL YEAR		<u>\$ 254,926</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report that has been prepared in order to satisfy the financial reporting requirements of section 60.40 of the Australian Charities and Not-for-profits Commission Regulation 2013. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where stated, current valuations of non-current assets.

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

(a) Income Tax

The association has obtained an endorsement as an income tax exempt charitable entity under Subdivision 50-B Item 1.1 of the *Income Tax Assessment Act 1997*.

(b) Property, Plant & Equipment

Freehold land & buildings are brought to account at cost or at independent or directors' valuation. A revaluation of the properties was made in September 2010. These values have been adopted in the reports. Additions to land and buildings after September 2010 have been brought to account at cost.

Costumes, props, sets and scores and libretti are recorded at committee members' valuation or cost, less depreciation where applicable.

Pianos, furniture and equipment are recorded at cost less depreciation where applicable.

Depreciation

Land and buildings are not depreciated as independent valuations are prepared at least once every six years.

Sets and Props are not depreciated as assets under this class are considered to have an indefinite useful life to the association. The committee reviews the carrying value of Sets and Props at the end of each reporting period to determine whether there is any indications that these assets have been impaired.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

If such indication exists, any excess of the asset's carrying value is recognised in the statement of comprehensive income.

The depreciable amounts of all other property, plant and equipment are depreciated on a diminishing value basis over the useful lives of the assets to the association; commencing from the date of purchase or the date of valuation.

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

<i>Class of depreciable Assets</i>	<i>Depreciation Rates</i>
- Furniture and Equipment	20%
- Pianos	5%
- Costumes	10%

(c) Cash

For the purpose of the Statement of Cash Flow, cash includes cash on hand, at banks and on deposits.

(d) Investments

Investments are measured at cost.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST. Accruals and prepayments in the Balance Sheet are shown exclusive of GST. All receipts and payments on the Cash Flows Statement are inclusive of GST.

(f) Employee Benefits

No provision is made for the association's liability for employee entitlements (annual leave, sick leave and long service leave) arising from services rendered to balance date, as all employees are employed on a casual basis.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Contributions are made, by the association, to an employee superannuation fund and are charged as expenses when incurred.

(h) Revenue

Revenue from the sale of goods and provision of services is recognised upon the delivery of that good or service to customers. Revenues that pertain to a particular production or event are allocated to the year in which the production or event falls where possible. Interest revenue has been recognised on an accruals basis.

(i) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

NOTE 2:

High School Musical

**INCOME STATEMENT
AS AT 30TH SEPTEMBER, 2023**

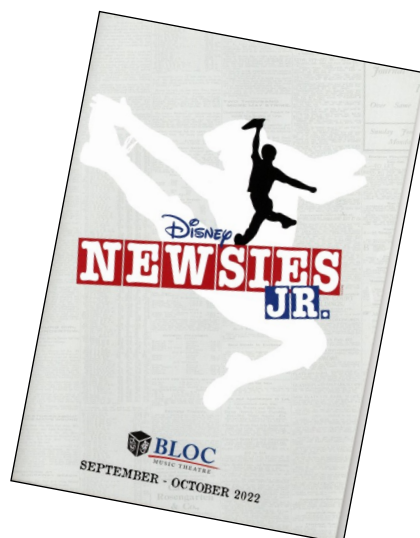
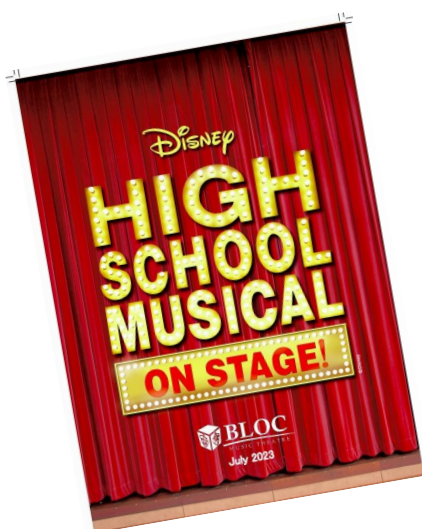
	<u>2023</u>
	<u>High School Musical</u>
<u>REVENUE FROM ORDINARY ACTIVITIES</u>	
FUND RAISING	\$ 321
MERCHANDISING	\$ 1,173
PRODUCTION FEES	\$ 3,691
PRODUCTION FEES - CAST PHOTOS	\$ 264
PRODUCTION INCOME - CANTEEN SALES	\$ 1,495
PROGRAMME SALES	\$ 1,968
SPONSORSHIP RECEIVED	\$ 2,500
TICKET SALES	\$ 26,850
	<hr/>
TOTAL INCOME	\$ 38,262
<u>EXPENSES FROM ORDINARY ACTIVITIES</u>	
CANTEEN SUPPLIES	\$ 697
COMPUTER SOFTWARE	\$ 22
COSTUME MANUFACTURE	\$ 65
COSTUME MANUFACTURE & REPAIRS	\$ 763
COSTUME PURCHASES	\$ 1,637
EFTPOS CHARGES	\$ 99
FLOWERS & GIFTS	\$ 483
FREIGHT	\$ 59
LIGHTING	\$ 5,390
MERCHANDISE	\$ 1,079
ORCHESTRA	\$ 580
PRINTING, POSTERS & FLYERS	\$ 1,097
PROGRAMMES	\$ 1,851
PROPS HIRE/PURCHASED	\$ 122
ROYALTIES	\$ 4,801
SCORES & LIBRETTI	\$ 1,882
SET MANUFACTURE	\$ 629
SOUND	\$ 11,319
SUBSCRIPTIONS	\$ 40
SUPPERS	\$ 194
THEATRE HIRE	\$ 6,160
	<hr/>
TOTAL EXPENSES	\$ 38,967
	<hr/>
<u>PROFIT (LOSS) FROM ORDINARY ACTIVITIES</u>	<u>\$ (706)</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

NOTE 3:

**NEWSIES
INCOME STATEMENT
AS AT 30TH SEPTEMBER, 2023**

	<u>2023</u>
	<u>NEWSIES'</u>
<u>REVENUE FROM ORDINARY ACTIVITIES</u>	
DONATIONS	\$ 200
MERCHANDISING	\$ 27
PRODUCTION INCOME - CANTEEN SALES	\$ 597
PROGRAMME SALES	\$ 1,318
TICKET SALES	\$ 14,145
	<hr/>
TOTAL INCOME	\$ 16,288
 <u>EXPENSES FROM ORDINARY ACTIVITIES</u>	
CANTEEN SUPPLIES	\$ 108
COSTUME MANUFACTURE & REPAIRS	\$ 28
EFTPOS CHARGES	\$ 17
FLOAT FOR PRODUCTION	-\$ 400
LIGHTING	\$ 3,020
MAKEUP	\$ 54
MERCHANDISE	\$ 18
ROYALTIES	\$ 1,279
SOUND	\$ 10,204
STATIONERY & PRINTING	\$ 34
SUNDRY EXPENSES	\$ 65
SUPPERS	\$ 459
THEATRE HIRE	\$ 2,650
TRUCK FOR BUMP IN/OUT	\$ 37
WARDROBE CLEANING	\$ 46
	<hr/>
TOTAL EXPENSES	\$ 17,617
	<hr/>
<u>PROFIT (LOSS) FROM ORDINARY ACTIVITIES</u>	<u>\$ (1,329)</u>



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

NOTE 4:

**SPELLING BEE
INCOME STATEMENT
AS AT 30TH SEPTEMBER, 2023**

	<u>2023</u>
	<u>SPELLING BEE</u>
<u>REVENUE FROM ORDINARY ACTIVITIES</u>	
MERCHANDISING	\$ 409
PRODUCTION FEES	\$ 1,236
PRODUCTION FEES - CAST PHOTOS	\$ 45
PRODUCTION INCOME - CANTEEN SALES	\$ 288
PROGRAMME SALES	\$ 218
SPONSORSHIP RECEIVED	\$ 1,500
TICKET SALES	\$ 294
	<hr/>
TOTAL INCOME	\$ 3,990
<u>EXPENSES FROM ORDINARY ACTIVITIES</u>	
CANTEEN SUPPLIES	\$ 311
COMPUTER SOFTWARE	\$ 111
COSTUME MANUFACTURE & REPAIRS	\$ 268
COSTUME PURCHASES	\$ 276
FLOWERS & GIFTS	\$ 164
FREIGHT	\$ 17
MERCHANDISE	\$ 614
PRINTING, POSTERS & FLYERS	\$ 1,098
PRODUCTION EXPENSES - LODGEMENT FEES	\$ 67
PROPS HIRE/PURCHASED	\$ 27
ROYALTIES	\$ 3,669
SCORES & LIBRETTI	\$ 1,282
SUPPERS	\$ 95
	<hr/>
TOTAL EXPENSES	\$ 7,999
	<hr/>
<u>PROFIT (LOSS) FROM ORDINARY ACTIVITIES</u>	\$ (4,009)



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

NOTE 5:

**ADMINISTRATION
INCOME STATEMENT
AS AT 30TH SEPTEMBER, 2023**

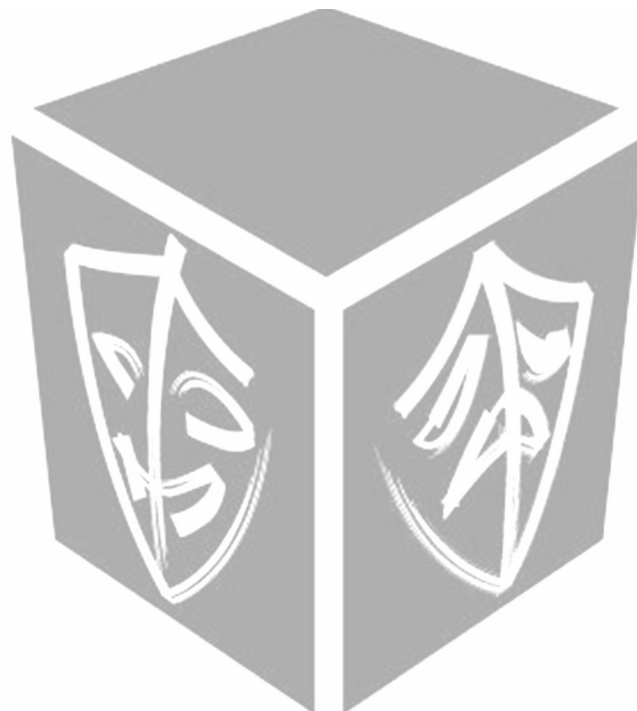
	<u>2023</u>
<u>REVENUE FROM ORDINARY ACTIVITIES</u>	
DONATIONS	\$ 4,080
GRANTS	\$ 2,000
HALL HIRE	\$ 4,391
HIRE FEES	\$ 1,000
MERCHANDISING	\$ 27
SETS, PROPS, SCORES & LIB HIRE	\$ 15,911
WARDROBE	\$ 45,770
INTEREST RECEIVED - CHEQUE ACCOUNT	\$ 427
INTEREST RECEIVED - TERM DEPOSITS	\$ 3,623
MEMBERSHIP	\$ 860
SHED HIRE	\$ 1,691
TOTAL INCOME	\$ 79,779
<u>EXPENSES FROM ORDINARY ACTIVITIES</u>	
ACCOUNTANCY FFES	\$ 4,080
ADVERTISING	\$ 326
COST OF SALES	-\$ 494
BANK CHARGES	-\$ 0
COMPUTER SOFTWARE	\$ 2,516
COSTUME HIRE	\$ 242
COSTUME MANUFACTURE	\$ 90
COSTUME MANUFACTURE & REPAIRS	\$ 1,116
COSTUME PURCHASES	\$ 1,219
DEPRECIATION	\$ 11,752
EFTPOS CHARGES	\$ 853
FLOWERS & GIFTS	\$ 81
HALL - IMPROVEMENTS	\$ 617
HALL EXPENSES	\$ 28,929
INSURANCE	\$ 16,211
LONG SERVICE LEAVE PROVISIONS	\$ 1,162
MERCHANDISE	\$ 18
PHOTOS & ARCHIVE MATERIAL	\$ 909
PROGRAMMES	\$ 1,421
PROPS HIRE/PURCHASED	\$ 45
PURCHASE OF RE-SALE ACCESSORIES	\$ 516
REPAIRS & MAINTENANCE	\$ 347
ROYALTIES	\$ 10,384
SCORES & LIBRETTI	\$ 65

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

NOTE 5:

**ADMINISTRATION
INCOME STATEMENT
AS AT 30TH SEPTEMBER, 2023**

	<u>2023</u>
<u>EXPENSES FROM ORDINARY ACTIVITIES</u>	
SET HIRE	\$ 236
SHED EXPENSES	\$ 3,605
SPONSORSHIP	\$ 2,070
STAFF AMENITIES	\$ 23
STATIONERY & PRINTING	\$ 316
SUBSCRIPTIONS	\$ 1,127
SUNDRY EXPENSES	\$ 145
SUPERANNUATION	\$ 3,261
SUPPERS	\$ 939
WAGES & SALARIES	\$ 30,290
WARDROBE CLEANING	\$ 116
WARDROBE EQUIPMENT & STORAGE	\$ 932
WARDROBE EXPENSES	\$ 73
WARDROBE EXPENSES - FREIGHT	\$ 526
TOTAL EXPENSES	\$ 126,068
<u>PROFIT (LOSS) FROM ORDINARY ACTIVITIES</u>	<u>\$ (46,288)</u>



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

NOTE 6 PROPERTY, PLANT & EQUIPMENT

2022		2023
\$1,125,371	Land & Buildings at valuation	\$ 1,125,371
<u>\$ 14,629</u>	Building at cost	<u>\$ 14,629</u>
<u>\$1,140,000</u>		<u>\$ 1,140,000</u>
\$ 115,111	Costumes at valuation	\$ 115,111
\$ 54,946	Costumes at cost	\$ 54,946
<u>\$ (90,057)</u>	Less accumulated depreciation	<u>\$ (98,057)</u>
<u>\$ 80,000</u>		<u>\$ 72,000</u>
\$ 5,000	Sets at valuation	\$ 5,000
\$ 35,000	Sets at cost	\$ 35,000
<u>\$ -</u>	Less accumulated depreciation	<u>\$ -</u>
<u>\$ 40,000</u>		<u>\$ 40,000</u>
\$ 69,313	Furniture & Equipment at cost	\$ 71,612
<u>\$ (46,075)</u>	Less accumulated depreciation	<u>\$ (49,639)</u>
<u>\$ 23,238</u>		<u>\$ 21,973</u>
\$ 8,668	Pianos at cost	\$ 8,668
<u>\$ (4,898)</u>	Less accumulated depreciation	<u>\$ (5,086)</u>
<u>\$ 3,770</u>		<u>\$ 3,581</u>
\$ 8,000	Properties at valuation	\$ 8,000
\$ -	Properties at cost	\$ -
<u>\$ -</u>	Less accumulated depreciation	<u>\$ -</u>
<u>\$ 8,000</u>		<u>\$ 8,000</u>
<u>\$1,295,008</u>	Total	<u>\$ 1,285,555</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

NOTE 7: CASH FLOW INFORMATION

(a) Reconciliation of Cash

	2023
Cash at bank – cheque account	\$ 119,603
Cash at Bank - Wardrobe Card	\$ 980
Cash on Hand	\$ 100
Cash on deposit – term deposit	\$ 134,243
	\$ 254,926

Reconciliation of net cash provided by
Operating activities to operating surplus

(b) Operating Surplus	\$ (55,124)
Non-cash flows in operating Surplus:	
Depreciation	\$ 11,752

Changes in assets and liabilities:

Decrease (increase) in Unpaid Expense Claims	\$ (168)
Decrease (increase) in Receivables	\$ (1,285)
Increase (decrease) in GST	\$ (1,547)
Increase (decrease) in Superannuation payable	\$ 607
Increase (decrease) in ATO ICA	\$ 1,719
Increase (decrease) in PAYG Withodling	\$ 8
Increase (decrease) in Wages Payable	\$ (321)
Increase (decrease) in LSL Provisions	\$ 1,162
Increase (decrease) in Trade Creditors	\$ 2,836
	\$ (40,361)

(c) The association has no credit stand-by or financing facilities place.

(d) There were no non-cash financing or investing activities during the period.

NOTE 8: ASSOCIATION DETAILS

The principal place of business of the association is
608 Peel Street North, Ballarat, Victoria, 3350.



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