

# **BALLARAT INTERNATIONAL FOTO BIENNALE**

**2020\_21**

# **ANNUAL REPORT**

We respectfully acknowledge the Wadawurrung and Dja Dja Wurrung people – traditional custodians of the land on which we live and work.





## Letter from the Director

As a biennale we are always asked ‘what do we do’ in the off year? Well, there is no off year.

The programming and funding process starts the minute the last acquittal is lodged, and often the two overlap. As I reflect on the last festival in 2019 and look ahead to the 2021 Ballarat International Foto Biennale, I recognise that the road ahead in a pandemic is even more challenging than the usual and will require all my smarts to pull off.

This year as well as planning for the 9<sup>th</sup> Biennale and securing the significant exhibition of Linda McCartney: Retrospective, I am reviewing our new Covid world and evaluating how photography can engage and support this new world order.

#MassIsolationAUS is the major art project for this year with over 14,000 images uploaded to Instagram, more than 20 editorial stories and the publication of a 200-page book sold to over 700 audiences. Then continuing to push the reach of the Ballarat International Foto Biennale, I commissioned Jesse Marlow and Peta Clancy to each develop a free online education project for all of Australia, funded by the Besen Foundation and Bardas Foundation respectively, I continue to thank these ongoing supporters.

I am constantly re-evaluating the role that photography plays in the art world and how much the medium has changed to include and celebrate multiple new mediums – from camera phones and the immediacy of the point and shoot, to looking back at traditional darkroom photographic practices. This technical evolution and re-evolution keep drawing me in and reminding me of the importance and relevance of this photographic festival.

The preparations for the 2021 Biennale are well and truly underway with the premise for the 9th iteration resolved and locked in. With the overarching festival theme, Past. Tense. Now., the Biennale will be able to engage in challenging global content and support diverse artistic practice in photographic and digital mediums. I have worked hard to realise an ambitious program that will attract national and international interest and audiences.

Securing the first ever Australian exhibition by high profile Linda McCartney, in an exclusive headline survey of her career, has set the festival framework for 2021 and will sit alongside *We will all eventually return to the earth*, an international look at First Nations artists to be exhibited in the unique heritage building of the Ballarat Mining Exchange and curated by Ian Potter Foundation In Focus Curator, Talia Smith.

Support from philanthropic trusts, foundations and donors has equally been important and will allow us to continue the Martin Kantor Portrait Prize and the Fineman New Photography Award and partner with Bridge Mall to exhibit the Mass Isolation project.

Once again, with the help of the Goethe Institut, we will present a German inspired exhibition and I am still discussing other support with international agencies, government and sponsors to ensure we have all the funding for our artists for 2021.

I always look at sponsorship as an equal partnership; a vital part of the mix, seeding events and value-adding through provision of printing, framing, travel, accommodation, hospitality and catering, media and marketing reach. This year we will be fortunate to have the fabulous Australian paper house Spicers sponsoring our exhibitions, providing a vital contribution to the sustainability of the Biennale.

Organisational capacity has been paramount, building the infrastructure that can support each two-year Biennale cycle, and the conversation and activities we wish to generate in between. This year, I continue to develop all the policies and frameworks to ensure organisational and operational sustainability. Our volunteers are the backbone of the festival and this year with Covid we are already working hard to grow the volunteer family but recognise that many may not be able to come back.

I continue to feel hugely welcomed by the City of Ballarat, with great support from the Council and the community. 78 venues across Ballarat committed to our Open Program in 2019 and strong support exists for 2021 even during Covid.

Excitingly, our Outdoor Program will grow this year as a major part our Covid planning, ensuring that intrigue and interest in Ballarat's laneways, across shop fronts and encompassing architecture continues. Our Digital Program development has already commenced along with the Education Program, and I have engaged with digital agencies to start imagining the virtual worlds of the Biennale.

Last, but certainly not least, we have secured significant funding to renovate the National Centre For Photography (NCFP) and our dreams to have exhibitions in this beautiful building are truly a reality.

It's been an incredibly rewarding and stimulating year, to consider, question and plan not only the 2021 Biennale, but also to develop the groundwork and relationships that will see the full planning and funding for the NCFP realised.



## Letter from the Chair

It has been a challenging year during the pandemic. The Ballarat International Foto Biennale has been able to overcome this by the generous support from the Federal and State Governments, the City of Ballarat and our partners.

We were grateful that the State Government announced it will invest and establish the National Centre For Photography (NCFP). The Biennale is very excited to create a special and permanent home for photography in the heart of Ballarat. We are so pleased that the NCFP will 'bring to life' our vision and become a reality.

The Ballarat International Foto Biennale has consolidated its position as Australia's leading photography festival. The preparations for the 2021 Biennale are well and truly underway with the festival premise, *Past. Tense. Now.* The Biennale will be able to deliver a festival bursting with talent from across the globe. Our headline show, and an Australian exclusive, the *Linda McCartney: Retrospective* will bring a new perspective to this premise.

I thank our visionary artistic director and CEO Fiona Sweet, our 'hands on' board, our staff and volunteers who continue to make the Biennale grow and prosper.

As a Board, we are entrusted with meeting and improving our governance and compliance obligations and ensuring the longevity of the organisation into the future.

On behalf of the Board, I genuinely thank all those who have contributed, our artists, curators, donors, trusts, foundations, ambassadors, patrons, supporters, friends and our generous sponsors.

I thank the City of Ballarat for their continued support and their appreciation of the significant and positive impact that the Ballarat International Foto Biennale has on the local community.



## **Letter from the Treasurer**

The interim year between festivals is typically a time for the organisation to regroup and focus on planning and fundraising. The challenges faced by the organisation during the financial year ending 30 June 2021 due COVID-19 lockdowns and other complexities were unprecedented in so many ways. However, I am very proud to say that the organisation has managed, with the significant help of additional funding and donations, to make it through successfully from a financial perspective.

Our audited accounts show a profit of \$446,644. The excess of income over costs is primarily due to COVID grants, additional private donations and careful management of costs. We continue to be immensely thankful for support from our donors, local Council as well as the Federal and State Governments.

Our balance sheet remains strong with positive net assets of \$1.5 million. The Lydiard Street National Centre for Photography redevelopment plans are ongoing and now with the assistance from Regional Development Victoria, we are well placed to make this dream become a reality.



## About the Ballarat International Foto Biennale

Now in its 16th year, the Ballarat International Foto Biennale is a world-class event that continues to evolve, expand and attract curious audiences and, importantly, renowned photographic artists from across the globe to provide a festival that prompts the audience to question, explore and be changed by photographic art. The 2019 Biennale attracted over 37,800 visitors (24 August to 20 October), an increase of 360% since 2015, with 71% visitors coming from outside Ballarat to experience photographic art in a multitude of forms.

The 2021 Ballarat International Foto Biennale event will be held from 28 August to 24 October 2021 with the *Linda McCartney: Retrospective* headline exhibition to be presented at the Art Gallery of Ballarat. The 2021 Ballarat International Foto Biennale will take place in a changed environment and must be held in a new way to carefully manage capacity restrictions, contact tracing and implement risk minimisation. The event team is planning to reduce the number of indoor exhibitions, to increase outdoor programming and include a new digital programming stream of content to provide a COVIDSafe event in 2021.

The BIFB office was temporarily closed from March 2020 with the small team working from home for the remainder of the year. This period of Melbourne lockdown, regional Victorian travel restrictions and office closure presented new challenges for the event team, however the organisation was fortunate that the festival was not being held in 2020. Previously scheduled events, Foto walks, talks and fundraising events usually held in the 'off year' were unable to be held with physical attendees, however some events were conducted using web-based meetings. The office reopened from 1 February 2021 following necessary COVID safety measures.

# Mass Isolation Australia



©Lisa Hayman, Through the Looking Glass



©The Curious Shadows, Silent Escalators

The **Mass Isolation Australia** project was launched in March 2020 in partnership with FORMAT International Photography Festival and Gallery of Photography Ireland to create a visual record of the COVID-19 crisis on Instagram.

Inspired by the 1937 Mass Observation project in Britain, the project invited Australians to share their photographs and more to build an online visual archive of this extraordinary moment in our history.

The **Mass Isolation Australia** project was free to take part and open to all across the world with the hashtag #MassIsolationAUS now holding an archive of more than 12,000 images uploaded by photographers, both professional and amateur. Selected posts were shared by curators Shaohui Kwok and Amelia Seward on the @MassIsolationAUS Instagram feed which has more than 3000 followers and features just over 500 images.

During this time, BIFB designed, developed and produced its first online education program, for secondary students. The **Mass Isolation Education Program** is a photography unit developed in collaboration with renowned street photographer Jesse Marlow. In each session, students explore different themes and settings available to them from inside their homes and in their neighbourhood; working towards constructing a photo essay that visually represents their experience of isolation. Students were encouraged to explore and express themselves through photography and creatively document their own experience of isolation and COVID-19. The program included six video workshops with accompanying teachers notes suitable for any classroom around Australia and could also be used for at home or in class learning.

Jesse Marlow is an award-winning Melbourne-based photographer whose work has been exhibited across the world and hangs in collections such as the National Gallery of Victoria and Australian Parliament House Collection.

With the generous support of the Besen Family Foundation, this program was offered as a free resource for schools to access and includes six sequential video lessons taught by Marlow. All students required was access to a camera and a computer. Since May 2020, more than 1,300 students from 45 schools across Australia have undertaken the program. BIFB's creative education programs will continue to expand the organisation's reach across the education sector engaging primary, secondary and tertiary students.

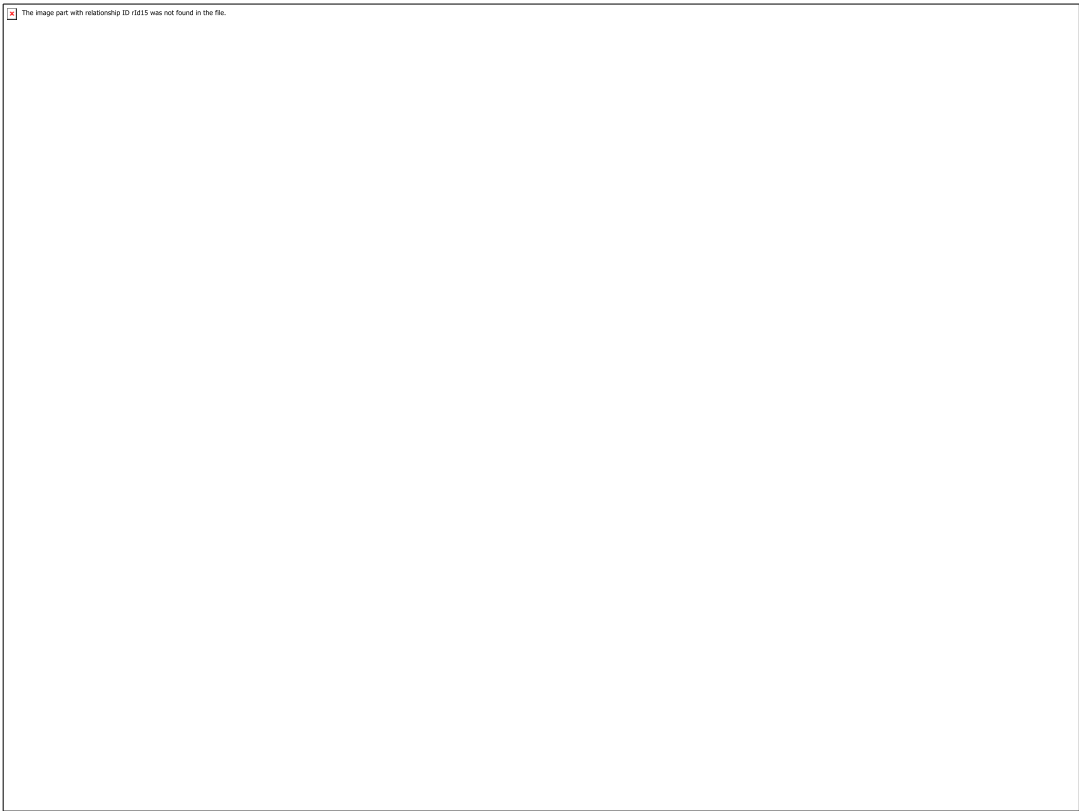
**Figure 1: Outdoor advertising in Melbourne**



**Figure 2: Federation Square digital screen presentation of Mass Isolation images**



**Figure 3: Liverpool, Sydney digital screen presentation of Mass Isolation images**



Finally, a **Mass Isolation Australia photo book** was produced with a sold-out print run of 300 copies completed in March. The book is available for pre-order through the Ballarat International Foto Biennale website.

**Figure 3: Mass Isolation Australia Photo Book**



### **Mass Isolation Australia SUMMARY**

- Launched March 2020
- 12,338 images uploaded to #MassIsolationAUS (as of 1 February 2021)
- 549 posts to curated feed @MassIsolationAUS
- Education program accesses by 1,311 students (1,291 Secondary, 20 Tertiary) across 60 classes from 45 schools
- 290 copies of Mass Isolation Australia book pre-ordered through website
- exhibited the BIFB mass isolation images on large outdoor screens in Fed Square, Melbourne; Brisbane (Inner City); Sydney (Liverpool, Bunjil place)
- PR: More than 40 articles of coverage Australia wide

Figure 4: Example of Mass Isolation media coverage

ns experience | Forte

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07/05/2020 Ballarat International Foto Biennale's Mass Isolation project is creating a visual record of the coronavirus experience | Forte

Head along to the Mass Isolation Australia Instagram page to get a feel for the project than get snapping. If you want the chance to be featured, you can either post your photos on Instagram with #massisolation and #massisolationAUS or send them a direct message on Instagram.

Selected posts will also be shared on Ballarat Foto and Mass Isolation Australia Instagram feeds.

An exhibition based on the project is also being planned for the 2021 Ballarat International Foto Biennale.



Feature Image: Ballarat photographer Peter Kervarenc's picture of deserted Dana St. Second Image: By @nicola\_stephenson as part of the Mass Isolation Project.

Like 13 Tweet Share

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Instagram feed preview showing various photos from the project, including a person in a dark setting and a person in a white coat.

HELP ME FIND MY FUREVER HOME: ANDRE

fortemag.com.au/feature/ballarat-international-foto-biennale-mass-isolation-project-is-calling-for-people-to-help-creat... 2/4

## Ballarat Pivots

In partnership with the Committee for Ballarat, the Ballarat International Foto Biennale developed an exciting local response to Covid here in Ballarat. Commissioning Ballarat-born photographer, Jackson Gallagher, BIFB investigated and documented the ways in which Ballarat businesses were front and centre in innovating during this unprecedented time in history.



## B-Friend

A new initiative the Ballarat International Foto Biennale have undertaken to collaborate with B-Friend to introduce international students to Ballarat via photography. At this stage the project has been accessible online only due to Covid restrictions but the plans for 2021 include visitation to Ballarat by groups of international students for workshops, exploration of the city and engagement with students at Federation University.

## Central Highlands Water – Waterworks Exhibition

Following on from the successful 2019 Waterworks exhibition as part of the 2019 Biennale, the Ballarat International Foto Biennale were commissioned to create an adapted version of this exhibition for permanent display within the Central Highlands Water head office in Wendouree.





## GradFoto 2020 Award

The Ballarat International Foto Biennale launched the inaugural GradFoto award in November 2020. This award celebrates the artistic excellence of graduating students, open to emerging contemporary artists from selected tertiary institutions whose artistic practice includes photography.

GradFoto 2020 showcases the high calibre of photographic work by up-and-coming graduates to new audiences across Australia and beyond, creating connections for them as they begin their artistic careers.

All applicants had their submissions reviewed by a distinguished judging panel. 20 finalists from 13 different institutions were selected and had their work exhibited online in the GradFoto 2020 Exhibition. The AUD \$500 prize was awarded by the judges to graduate Shuran Yang from RMIT University for her series *Hedgehog Family*.

Graduating students from the following institutions permitted to enter:

- Deakin University
- Federation University Australia
- LCI Melbourne
- Monash University
- National Art School
- Photography Studies College
- RMIT University
- Swinburne University of Technology
- University of New South Wales
- University of Tasmania
- University of Wollongong
- Victorian College of the Arts, University of Melbourne

Entries were judged by:

- Zoë Croggon, leading photographic artist
- Charlotte Day, Director, Monash University Museum of Art
- Mark Feary, Artistic Director, Gertrude Contemporary
- Bridie Flynn, State Library Victoria
- Wendy Garden, Museum and Art Gallery of the Northern Territory
- Ponch Hawkes, leading photographic artist
- Rachel Kent, Chief Curator, Museum of Contemporary Art Australia
- David Rosetzky, Artist & Educator, RMIT University
- Madé Spencer-Castle, Independent photographic curator; and
- Fiona Sweet, Director Ballarat International Foto Biennale

### **Grad Foto 2020 SUMMARY**









- Launched November 2020
- 130 entries from 13 institutions across Australia
- 20 finalists
- Winner Shuran Yang from RMIT University
- More than 200+ votes for the People's Choice Award already accrued
- Strengthened BIFB's connection with tertiary institutions across Australia, with more universities already signed up for the GradFoto 2021 award
- Social media following increased due to online showcase (Facebook 9.1K, Instagram 8.2K)

Figure 5: Examples of GradFoto 2020 Exhibition, social media posts and coverage

**BALLARAT INTERNATIONAL FOTO BIENNALE** Basket Donate Subscribe Logout Menu

### Lauren Murray [Federation University Australia]

To Wandiligong: a visual journey through memory, time, space, light and landscape and fourteen layers of glass. This project maps a journey, between Melbourne and Wandiligong a small town in the foothills of the Victorian Alpine region using the filter of glass in the form of camera lenses, car windows and even glasses to photograph distant landmarks. The glass surface of an iPad is an additional layer of glass through which the digitally manipulated photographic images were created. There is distance created through these layers, which expresses a specific form of Topophilia, one of remoteness emphasised by the speed of the car from which the images were captured. They are a fleeting expression of the nature of light, time and love of place. The ordinary is made extraordinary by placing knowledge of the familiar into a context which is at once unexpected yet recognisable. These images imagine a visual proposition which records the grace and fragility of our planet, and emphasises the change and upheaval taking place in the landscape. Some images are a response to recent natural disasters others are prescient; visual narratives of what was to come. All are a homage to the fragile beauty of our land.

Lauren Murray  
To Wandiligong –  
Catastrophic Fire  
Warning, 2020

Lauren Murray  
To Wandiligong –  
Sunny Day Light  
Winds, 2020

Lauren Murray  
To Wandiligong –  
Sunshine and  
Showers Expected,  
2020


Lauren Murray  
To Wandiligong –  
Gathering Storms,  
2020

Lauren Murray  
To Wandiligong –  
Snow Down to Five  
Hundred Metres,  
2020

Lauren Murray  
To Wandiligong –  
Heavy Rain that  
May Lead to  
Flooding, 2020

Lauren Murray  
To Wandiligong –  
Reduced Visibility,  
2020

Lauren Murray  
To Wandiligong –  
Road Weather  
Alert, 2020



**rmit\_art** • Following  
Ballarat International Foto Biennale

**rmit\_art** Congratulations to BA (Photography) graduate Shuran Yang @shurann\_yang who was awarded the GradFoto 2020 award as part of the Ballarat International Foto Biennale. @ballaratfoto 🎉🎉


The GradFoto 2020 exhibition, celebrates the high-calibre of photographic work by up and coming artists from selected

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JANUARY 21


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**BIFB presents GradFoto 2020 exhibition** Home / News / Events / BIFB presents GradFoto 2020 exhibition

The Ballarat International Foto Biennale's inaugural GradFoto 2020 exhibition is now available to view online, showcasing 20 graduating artists from 13 universities.



## GradFoto 2020 Exhibition

Online  
Jan 21st  
2021



The GradFoto 2020 award was created to highlight photographic work by up and coming artists from selected institutions. Participating institutions include Charles Sturt University, Deakin University, Federation University Australia, LCI Melbourne, Monash University, National Art School, Photography Studies College, RMIT University, Swinburne University of Technology, University of New South Wales, University of Tasmania, University of Wollongong and VCA University of Melbourne.

Winner of the 2020 prize of AU\$500 was Shuran Yang from RMIT University for her series Hedgehog Family, which relates to the



**NEW ISSUES**



# Launch Linda McCartney Retrospective Exhibition

Ticket sales for the 2021 Ballarat International Foto Biennale were launched in December 2020 with the announcement of our exciting headline artist, Linda McCartney. The launch was promoted through social media channels, email blasts to subscribers and with a targeted publicity campaign managed by Asha Holmes Publicity.

The initial announcement generated approximately:

- 30 pieces of coverage in online articles
- 241 million readership total
- 662,000 estimated coverage views
- 4,860 social media shares
- Print media articles in The Age, Sydney Morning Herald, Brisbane Times, The Courier
- Radio coverage on ABC, 3BA
- Television coverage on Prime 7 and WIN

Figure 6: Example of media coverage for launch of Linda McCartney exhibition



# 2021 Ballarat International Foto Biennale

## Program Overview

The 2021 Biennale (28 August – 24 October) encompasses two major photographic programs.

The curated Core Program presents group and solo exhibitions, showcasing work from domestic and international artists that is new, previously unseen in Australia or contextualised afresh. The 2021 Core Program includes:

- *Linda McCartney: Retrospective* headline exhibition at the Art Gallery of Ballarat
- First Nations artists group headline exhibition *'We will all eventually return to the earth'* in the Mining Exchange
- *'Say It With Flowers'* an outdoor exhibition at the Ballarat Cemetery strongly featuring regional artists

2021 BIFB's proposed artists include:

- John Gollings
- Alix Marie
- Steven Arnold
- Aïda Muluneh
- Irene Fenara
- Celine Liu
- Gideon Mendel and more...

The second major program is the Open Program, fostering the development of over 70 new and emerging artists. The Open Program is held across the city's galleries, cafes, venues, laneways and hotels – aligning the arts, businesses and community whilst activating Ballarat into a Covid-safe immersive arts experience for locals and visitors. To date, there are 75 venues registered as Open Program exhibition spaces, with 59 artists already registered.

For the first time, BIFB will incorporate a digital programming stream to reimagine event delivery, enhancing the visitor experience whilst ensuring access for all audiences, via in-person and online participation. Alongside, BIFB runs an extensive education and public program comprising talks, workshops, symposia, awards and prizes – rounding out a rich and diverse program of cultural events.

## 2020\_21 Team

### Artistic Director and CEO

Fiona Sweet

### Curators

Amelia Saward

Felicity Martin

Fiona Sweet

Imogen Stubbs

Kat Clarke

Katherine Campbell

Olivia Poloni

Paul, Mary, and Stella McCartney

Photoworks

Sarina Meuleman

Shaohui Kwok

Talia Smith

W. H. Chong

### Board

Brigid Moloney (Chair) *until 04.02.21*

Stephen Jurica (Chair) *from 11.02.21*

Morgan McLay (Deputy Chair)

Alane Fineman (Treasurer)

Alicia Linley (Secretary)

Zoë Croggon

Georgia Manifold

### Ambassadors

Stephen Bracks AC

Her Honour Judge Sara Hinchey

Julian Burnside AO QC

Peter Jopling AM QC

Julie Kantor AO

Natalie King OAM

The Hon. Robert Knowles AO

Mayor Councillor Daniel Moloney

Kate Torney OAM

James Valentine

### Interns

Marianna Anthony, Katherine  
Campbell, Jennifer Hunt

### General Manager & Marketing

Kate O'Hehir

### Festival Coordinator & Producer

Sarina Meuleman

### Education Coordinator

Annabel Mason

### Production Manager

Liza Martin

### Volunteer Coordinator

Elizabeth Graham

### Digital Marketing Assistant

Savannah Anand-Sobti

### Open Program Producer

Sarina Meuleman

### Event Producer

Linsey Gosper

### Publicity

Asha Holmes Publicity

### Web Developer

Hody Hong

### IT Support

Jason Maher

### Legals

Lloyd Dewar, Dewar Law

### Auditor

Rob Florence

**We wish to extend a special thank you to all our fabulous volunteers.**

# Donors and Friends

## Biennale

### Principal

Alastair Firkin & Helen Myall  
Alicia Linley & Craig Mitchell  
Andrew & Jill Oliver

### Benefactor

Alane Fineman  
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John & Kellie Livingston

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Fiona Sweet & Paul Newcombe

Bert Wilson Trust

## **Room Naming Rights**

Mitchell Family Gallery

Martin Kantor Portrait Gallery

*As at 23 June 2021*

# **Financial Statements**

## **Ballarat International Foto Biennale Inc**

**ABN 70496228247**

**For the year ended 30 June 2021**

### **Contents**

Income Statement

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Cash Flow Statement

Notes to the Accounts

Statement by Members of the Board

Auditor's Report

# Income Statement

## 1 July 2020 to 30 June 2021

<b>Income</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Trading Income – Sales/Ticketing	68,737	245,386
Government Stimulus/Jobkeeper Income	36,400	28,000
Private Sector Philanthropic Support	433,687	295,890
Sponsorship	81,600	50,599
Grants	520,976	271,870
Sundry Income	464	574
<b>Total Income</b>	<b>1,141,864</b>	<b>892,319</b>
<hr/>		
<b>Other Income</b>		
Interest	0	14
<b>Total Other Income</b>	<b>0</b>	<b>14</b>
<hr/>		
<b>Less Expenses</b>		
Administration Expenses	97,684	132,725
Education/Prizes/Workshops	37,845	47,722
Marketing & Promotion	140,877	131,174
Production & Program	13,489	147,173
Salaries, Wages & Fees	405,325	452,756
<b>Total Operating Expenses</b>	<b>695,220</b>	<b>911,550</b>
<hr/>		
<b>Net Profit</b>	<b>446,644</b>	<b>-19,217</b>
<hr/>		

The accompanying notes form part of these financial statements

## Balance Sheet

### As at 30 June 2021

Assets	Note	2021 \$	2020 \$
<b>Current Assets</b>			
Cash and Cash Equivalents		1,849,710	177,177
Accounts Receivable		12,024	4,868
Other Receivables and Accrued Income		800	6,000
<b>Total Current Assets</b>		<b>1,862,534</b>	<b>188,045</b>
<b>Fixed Assets</b>			
Building at WDV – Lydiard St		1,486,863	1,491,565
<b>Total Fixed Assets</b>		<b>1,486,863</b>	<b>1,491,565</b>
<b>Total Assets</b>		<b>3,349,397</b>	<b>1,679,610</b>
<b>Liabilities</b>			
<b>Liabilities</b>			
Trade Creditors		70,287	48,994
Other Creditors and Payables		225,277	37,718
Deferred Income – Grants	<b>2</b>	1,493,653	-
Fully Drawn Advance		22,973	507,278
Provision for Leave		18,106	13,163
<b>Total Liabilities</b>		<b>1,830,296</b>	<b>607,153</b>
<b>Total Liabilities</b>		<b>1,830,296</b>	<b>607,153</b>
<b>Net Assets</b>		<b>1,519,101</b>	<b>1,072,457</b>
<b>Equity</b>			
Current Year Earnings		446,644	(19,217)
Retained Earnings		1,072,457	1,091,674
<b>Total Equity</b>		<b>1,519,101</b>	<b>1,072,457</b>

The accompanying notes form part of these financial statements

# Cash Flow Statement

## 1 July 2020 to 30 June 2021

	2021 \$	2020 \$
<b>Cash Flow from Operating Activities</b>		
Receipts from sales and other income	2,920,360	1,024,100
Payment to Suppliers, Employees & other expenses	(763,523)	(1,007,854)
Interest Received	<u>-</u>	<u>14</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	2,156,837	16,260
<b>Cash Flow from Investing Activities</b>		
(Increase) Decrease in Building Asset	<u>-</u>	<u>(119,237)</u>
<b>Net Cash Provided by (Used in) Investing Activities</b>	-	(119,237)
<b>Cash Flow from Financing Activities</b>		
Fully Drawn Advance redraws	-	45,000
Repayments – Fully Drawn Advance	<u>(484,304)</u>	<u>(55,362)</u>
<b>Net Cash Provided by (Used in) Investing Activities</b>	(484,304)	(10,362)
<b>Net Increase (Decrease) in Cash Held</b>	1,672,533	(113,339)
<b>Cash at beginning of year</b>	<u>177,177</u>	<u>290,516</u>
<b>Cash at end of year</b>	<u><u>1,849,710</u></u>	<u><u>177,177</u></u>

The accompanying notes form part of these financial statements

# Notes to and forming part of the accounts For the year ended 30 June 2021

## Note 1

### Statement of Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-Profits Commission Act 2012. The Board has determined that the Association is not a reporting entity.

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

The following significant accounting policies have been adopted in the preparation of this financial report:

### Income Tax

The Association is a non-profit organisation established for community service purposes and is exempt from income tax pursuant to s23(g)(v) of the Income Tax Assessment Act.

### Revenue

Revenue is measured at the fair value of the consideration received or receivable.

When Grant money is received with an associated obligation to perform relevant services and meet requirements of funding, this is considered a reciprocal transaction and the Grant revenue is recognised in the balance sheet as a liability (deferred income) until the service or requirement has been completed. Otherwise, Grant revenue is recognised as income on receipt.

All revenue is stated net of the amount of goods and services tax (GST)

### 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 ATO.

### Building and related Loan

The Building at 4 Lydiard Street South has been included in the accounts at its fair value since its purchase since the 2018 year. At as 30th June, 2021 that fair value is deemed to be its cost of purchase in the 2018 year less a refund of Stamp Duty received from the State Revenue Office received during the 2019 year plus additions to improvements in the 2020 and 2021 years.

The Building has been offered as security (First registered mortgage) for the business loan obtained from the ANZ Bank with the balance of the loan being \$22,973 as at 30th June, 2021. The loan is a principal and interest repayment loan for a period of 15 years.

# Ballarat International Foto Biennale Inc

## Notes to and forming part of the accounts

### 2. Deferred Income - Grants

Deferred Income as at 30th June, 2021 consists of: -

<b>Creative Victoria - Core/Operational Funding</b>	
Grant Funds received 2020/2021	75,000
Grant allocated as Income 2020/2021	<u>75,000</u>
Deferred Creative Victoria Income	-
 <b>Creative Victoria - Strategic Investment Fund</b>	
Stage 2 Funds received 2020/2021	80,000
Stage 3 Funds received 2020/2021	<u>185,813</u>
	265,813
Less: Stage 2 allocated as Income 2020/2021	<u>80,000</u>
Stage 3 Funds deferred	185,813
 <b>Other State Agencies</b>	
Grant Funds received 2020/2021	1,029,100
Grant allocated as Income 2020/2021	<u>29,100</u>
Deferred State Government Agencies Income	1,000,000
 <b>Commonwealth Grants</b>	
Grant Funds received 2020/2021	384,800
Grant allocated as Income 2020/2021	<u>76,960</u>
Deferred Commonwealth Grants Income	307,840
 <b>Total Deferred Income</b>	 <b>1,493,653</b>

## Statement by Members of the Board of Ballarat International Foto Biennale Inc.

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

In the opinion of the Board of Ballarat International Foto Biennale Inc. the financial report comprising the Income Statement, Balance Sheet and Notes to and forming part of the Accounts

1. Presents a true and fair view of the financial position of Ballarat International Foto Biennale Inc. as at 30 June 2021 and it's performance for the year of operations ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Ballarat International Foto Biennale Inc. will be able to pay its debts as and when they fall due.

This Statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board:



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Dated this 25/10/2021



# **INDEPENDENT AUDITOR'S REPORT**

## **To the members of Ballarat International Foto Biennale Inc Report on the Audit of the Financial Report**

### **Opinion**

I have audited the accompanying financial report, being a special purpose financial report of Ballarat International Foto Biennale Inc. (the Association) which comprises the Income Statement, Balance Sheet, Cash Flow Statement, Notes to the Financial Statements and Statement by Members of the Board for the financial year ended 30th June, 2021.

In my opinion, the financial report of Ballarat International Foto Biennale Inc gives a true and fair view of the financial position of Ballarat International Foto Biennale Inc as at 30th June, 2021 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

### **Basis for opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the entity in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Board's financial reporting responsibilities under the Australian Charities and Not-for-Profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose.

### **Responsibility of the Board for the Financial Report**

The Board is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and for such internal control as the Board members determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the directors are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The Board is responsible for overseeing the Association's financial reporting process.

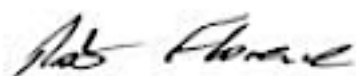
## **Auditor's Responsibilities for the Audit of the Financial Report**

My objective is 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that audits conducted in accordance with Australia 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australia Auditing Standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I 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 my 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 auditing 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 entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities;
- Conclude on the appropriateness of the Association'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 entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Rob Florence

Florence Audit & Assurance  
97 Mair Street East  
Ballarat VIC 3350

Dated: 26th October, 2021