

# ANNUAL REPORT

2020/2021 BENDIGO  
ART GALLERY

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Reports are on behalf of Bendigo Art Gallery Limited (the Company)

Kaylene Whiskey  
Seven Sistas Story (detail) 2021  
synthetic polymer paint on linen  
Bendigo Art Gallery Collection  
© Kaylene Whiskey/Copyright Agency 2021



Dear Members,

I am pleased to submit this report to you on the activities of the Board of Directors during 2020/21.

Preparations for the redevelopment of the Bendigo Art Gallery continued during the year with the finalisation of the feasibility study the primary achievement. With the feasibility study complete the focus will shift to fundraising and the Board looks forward to supporting Gallery Director Jessica Bridgfoot as the Gallery embarks on this campaign.

Another important contribution that the Board makes to the Gallery is supporting the conservation of the collection. During the year five key works from the collection were chosen for conservation including *The Molo from the Bacino di San Marco*. Originally gifted to Bendigo Art Gallery in 2005 from Baillieu Myer AC, this significant painting which dates from 1750 – 1755 has undergone extensive treatment including removal of the discoloured varnish, retouching of minor paint losses and revarnishing. This wonderful painting was then fitted with new museum glass – fit to impress visitors for another 200 years!

During the year the Board continued to approve the acquisition of contemporary Australian fashion using funds generated through the Australian Fashion Collection Fund. The Australian Fashion Collection has a particular focus on collecting works from First Nations practitioners. The Board is pleased to report that as a result of this support, all available objects that were featured in the exhibition *Piinpi: Contemporary Indigenous Fashion* have been acquired by the Gallery. This allowed the exhibition to tour to the National Museum of Australian in Canberra. Following on from the success of the exhibition in Canberra Piinpi will tour to Paris early in 2022 for presentation at the Australian Embassy as part of Paris Fashion Week. This is a huge coup for both the Gallery team and the artists featured in the exhibition.

Benefactors are fundamental to the success of the Gallery and we are very fortunate to receive support through gifts of artworks and donations. I would like to pay particular thanks to The Hon. Paul Guest OAM QC, Rod Fyffe, Val Diamond, Dr Mark Nelson and Angus Mackay to name just a few. The Board gratefully acknowledges all those people who have supported The Australian Fashion Collection fund through donations big and small.

The Board enjoys a collegiate working relationship with the City of Greater Bendigo, and I would like to thank the Councillors and the Executive Team led by CEO Craig Niemann. I also extend my gratitude to the Directors of the Board who adapted to the challenges of meeting under COVID-19 conditions and who continue to give their time and expertise to the Gallery.

I also extend my thanks to the Gallery Guides and Friends and to our very loyal members for their continued support of the Gallery. I would also like to commend the Bendigo Art Gallery team, ably lead by Director Jessica Bridgfoot which continues to deliver high quality content for our visitors whilst adapting to the challenging COVID-19 environment. The commitment of the team and their output during the past year was once again outstanding.

Finally, my very special thanks are extended to our Director Jessica Bridgfoot for her extremely capable and professional leadership of the Bendigo Art Gallery and for the support and assistance she has provided to me.



Garry Quinn  
Chairman

## PAINTINGS

## GIFTS

**Paul Boston***Painting No. 5* 1990

oil on linen

Gift of the Hon Paul Guest OAM QC under the Cultural Gifts Program

**Roger Kemp***Construction* 1968

synthetic polymer paint on canvas

Gift of the Hon Paul Guest OAM QC under the Cultural Gifts Program

**Richard Lewer***The Kokoda Track Campaign* 2018

synthetic polymer paint on canvas

Donated through the Australian Government's Cultural Gifts Program by the artist, 2021

**Jan Senbergs***Contained Landscape* 2010

synthetic polymer paint on canvas

Gift of the Hon Paul Guest OAM QC under the Cultural Gifts Program

**Jan Senbergs***Going Underground* 1983

synthetic polymer paint on canvas

Gift of the Hon Paul Guest OAM QC under the Cultural Gifts Program

**Jan Senbergs***The Flyer* 1975–76

synthetic polymer paint on canvas

Gift of the Hon Paul Guest OAM QC under the Cultural Gifts Program

**Jan Senbergs***The Main Body* 1965

synthetic polymer paint on canvas

Gift of the Hon Paul Guest OAM QC under the Cultural Gifts Program

**Ralwurrandji Wanambi***Untitled* c.2005

synthetic polymer paint on bark

Donated through the Australian Government's Cultural Gifts Program by Ralph Renard, 2021

## PURCHASES

**Richard Lewer***Seven Days to Kokoda* 2018

synthetic polymer paint on canvas

Bendigo Art Gallery, purchase 2021

**Kaylene Whiskey***Seven Sistas Story* 2021

synthetic polymer paint on linen

Bendigo Art Gallery Collection, 2021

## WORKS ON PAPER

## GIFTS

**Brian Martin***Methexical Countryscape: Nuenonne Country #1* 2018

charcoal on paper

Donated through the Australian Government's Cultural Gifts Program by the artist, 2021

**Brian Martin***Methexical Countryscape: Wathaurong Country #1* 2018

charcoal on paper

Donated through the Australian Government's Cultural Gifts Program by the artist, 2021

**Brian Martin***Methexical Countryscape: Wathaurong Country #2* 2018

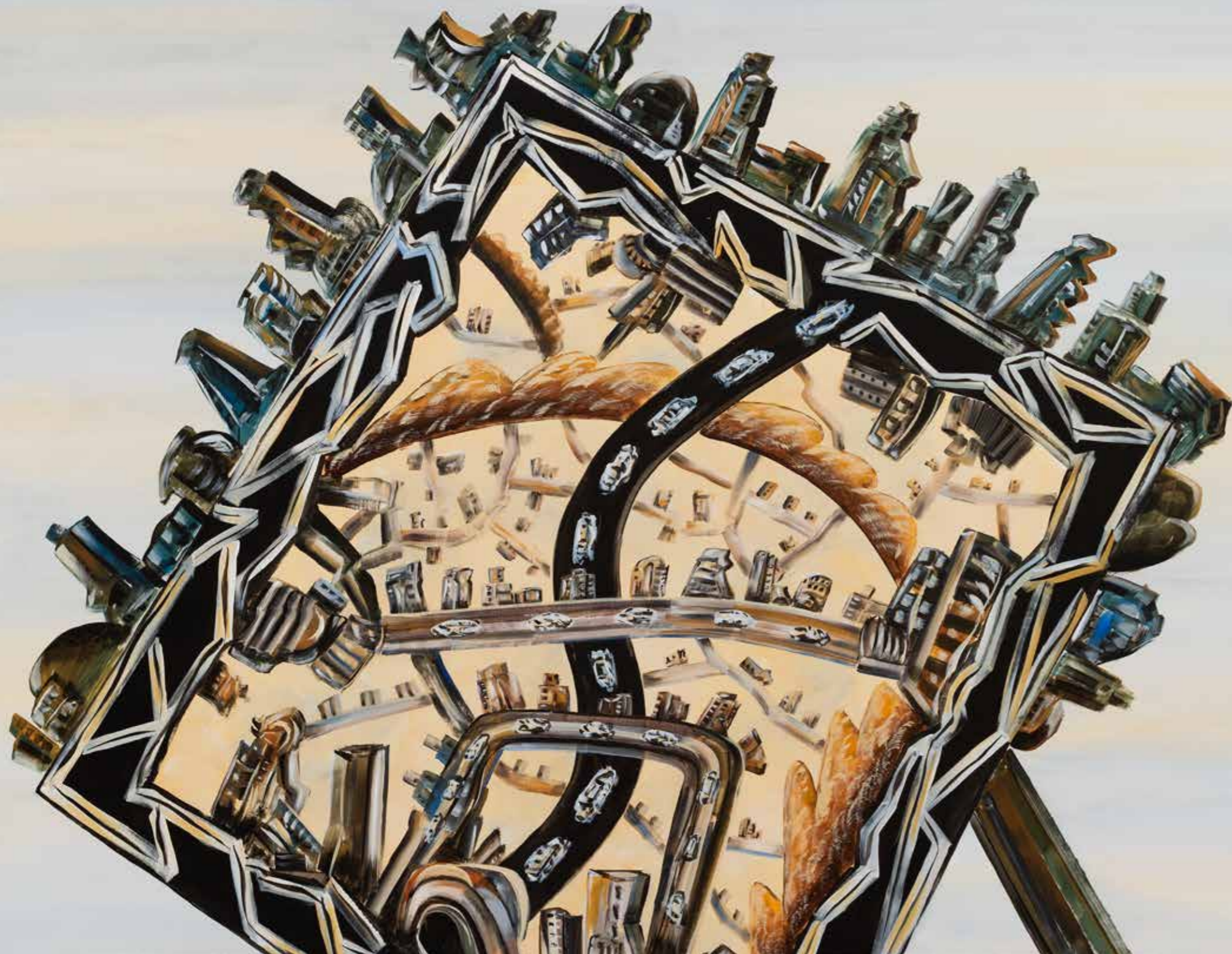
charcoal on paper

Donated through the Australian Government's Cultural Gifts Program by the artist, 2021

**Allan Mitelman***Untitled* 1994

ink, synthetic polymer paint on paper

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

**Allan Mitelman***Untitled 1994*

ink on paper

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

**Allan Mitelman***Untitled 2012*

ink, synthetic polymer paint on paper

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

**Allan Mitelman***Untitled 2016*

ink, synthetic polymer paint on canvas

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

**Allan Mitelman***Untitled 1994*

watercolour, ink on paper

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

**Allan Mitelman***Untitled 1994*

synthetic polymer paint on paper

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

**Allan Mitelman***Untitled 2010*

synthetic polymer paint, watercolour and ink on paper

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

**Allan Mitelman***Untitled 2005*

watercolour, ink on paper

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

**Allan Mitelman***Untitled 1994*

ink on paper

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

Jan Senbergs | *Contained Landscape (detail) 2010* | synthetic polymer paint on canvas  
 Gift of The Hon Paul Guest OAM QC under the Cultural Gifts Program | © the artist. Courtesy the artist and Niagara Galleries, Melbourne

**Allan Mitelman***Untitled* 2012

watercolour, ink on paper

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

**Allan Mitelman***Untitled* 1989

watercolour, pencil on paper

Donated through the Australian Government's Cultural Gifts Program by Karyn Galvin

**Ross Taylor***He's a mighty good leader* 2019

pencil on paper

Gift of the artist under the Australian Government's Cultural Gifts Program, 2020

## PURCHASES

**Atong Atem***Ego 1* 2019

ilford smooth pearl print (photograph)

Bendigo Art Gallery Collection, 2021

**Peta Clancy***Undercurrent* 2018–2019

inkjet pigment print, dibond (photograph)

Bendigo Art Gallery Collection, 2020

**Hayley Millar Baker***I Will Survive 1* 2020

inkjet print on Canson Baryta (photograph)

Bendigo Art Gallery Collection, 2021

**Hayley Millar Baker***I Will Survive 2* 2021

inkjet print on Canson Baryta (photograph)

Bendigo Art Gallery Collection, 2021

## SCULPTURES

## GIFTS

**Benjamin Armstrong***Inclined* 2014

plaster, aluminium, wood

Donated through the Australian Government's Cultural Gifts Program by Tony Styant-Browne and Julie Jame, 2021

**Guy Boyd***Kneeling Woman* c.1980

bronze

Donated through the Australian Government's Cultural Gifts Program in memory of Wynne Baring, 2021

**Shigemi Iwama***Untitled (leap)* 1991

stoneware

Bendigo Art Gallery, Gift of the Artist

**Shigemi Iwama***Untitled (illusion)* 1994

stoneware

Bendigo Art Gallery, Gift of the Artist

## PURCHASES

**Tony Albert***Nguma* 2020cast and blown glass, painted steel and commercial light fitting  
Collection Bendigo Art Gallery, purchased with the support of  
Dr. Mark Nelson**Tony Albert***Yabu* 2020cast and blown glass, painted steel and commercial light fitting  
Collection Bendigo Art Gallery, purchased with the support of  
Dr. Mark Nelson**Linda Marrinon***Poiret in fancy dress, 1914* 2020

terracotta and plaster

Bendigo Art Gallery Collection, purchase 2021

**James Tylor & Rebecca Selleck***Dining Set (Dining table with rabbit, Eastern grey dining chair  
#1 & #2, Eastern grey highchair)* 2021Australian indigenous timbers (spotted gum, reclaimed  
mountain ash and Tasmanian oak), kangaroo skin, bronze,  
animal fat, patina

Bendigo Art Gallery Collection, 2021

### CERAMICS

#### GIFTS

**Amy Kennedy**

*Dissolving Cloud* 2019

artist blend clay/glaze material, glass additions

Gift of Rod Fyffe

**Ramesh Nithiyendran**

*Double Headed Figure* 2020

earthenware, glaze and lustre

Gift of Rod Fyffe

**Pablo Picasso**

*Visage gravé, fond grège* 1947

earthenware

Donated through the Australian Government's Cultural Gifts

Program by Ralph Renard, 2021

### FASHION AND TEXTILES

#### PURCHASES

**Annabel Amagula and Anna Reynolds**

*Bush Trip Outfit* 2020

bush dyed silk, hand stitching, work shirt high vis, digital print

on linen, screen printed cotton

Bendigo Art Gallery Collection, 2021

**Sue Bara**

*Arnarrinarra (shell necklace)*

mixed media (shells)

Bendigo Art Gallery Collection, 2021

**Shannon Brett**

*Femme Gem Dress* 2020

hand painted ink on fabric

Purchase, 2020

**Shannon Brett**

*Femme Gem Top, Pants and Bag* 2020

hand painted ink on fabric

Purchase, 2020

Amy Kennedy | *Dissolving Cloud* 2019  
artist blend clay/glaze material, glass additions | Gift of Rod Fyffe  
Image courtesy of the artist and Skepsi Gallery | Photographer: Christopher Sanders



**Shannon Brett**

*Femme Gem Top, Skirt, Shawl and Bag* 2020  
hand painted ink on fabric  
Purchase, 2020

**Rodney Carter**

*Bap Djandak* 2020  
possum skin, natural pigment  
Bendigo Art Gallery Collection, 2020

**Mary Dhapalany**

*Mindirr (pandanus bag)* 2020  
pandanus, dyes  
Bendigo Art Gallery Collection, 2020

**Mary Dhapalany**

*Mindirr (pandanus bag)* 2020  
pandanus, dyes  
Bendigo Art Gallery Collection, 2020

**Mary Dhapalany**

*Wide-Brim woven hat (multi-col)* 2020  
pandanus, dyes  
Bendigo Art Gallery Collection, 2020

**Margaret Djarrbalabal**

*Wide-brim woven hat with raw edges (multi-col)* 2020  
pandanus, dyes  
Bendigo Art Gallery Collection, 2020

**Elverina Johnson**

*Reef suit* 2020  
synthetic polymer paint on cotton  
Bendigo Art Gallery Collection, 2021

**Elverina Johnson**

*Rainforest jacket* 2020  
synthetic polymer paint on cotton  
Bendigo Art Gallery Collection, 2021

**Maicie Lalara and Anna Reynolds**

*Monster Fish Outfit* 2020  
bush dyed silk, hand stitching, recycled denim, work shirt high vis, digital print on linen, screen printed cotton, digital printed chiffon scarf, mango wood button  
Bendigo Art Gallery Collection, 2021

**Noeleen Lalara Danjibana**

*Christmas basket* 2020  
recycled fabrics and bush-dyed silks  
Bendigo Art Gallery Collection, 2021

**Evonne Munuyngu**

*Woven bucket hat (multi-col)* 2020  
pandanus, dyes  
Bendigo Art Gallery Collection, 2020

**Evonne Munuyngu**

*Woven belt narrow* 2020  
pandanus, dyes, leather, metal  
Bendigo Art Gallery Collection, 2020

**Evonne Munuyngu**

*Woven belt wide* 2020  
pandanus, dyes, leather, metal  
Bendigo Art Gallery Collection, 2020

**Tashara Roberts**

*Country* 2020  
gumnuts and melaleuca seeds  
Bendigo Art Gallery Collection, 2020

**Tashara Roberts**

*Connection* 2020  
raffia string, river reed, quandong seed, native sandalwood seed, eucalyptus nuts, emu feathers, corella feathers  
Bendigo Art Gallery Collection, 2020

**Tashara Roberts**

*Community Kinship* 2020  
eucalyptus nuts, palm seeds, melaleuca nuts on tiger tail  
Bendigo Art Gallery Collection, 2020

**Julie Shaw**

*Ombre maxi dress with woven yoke detail (white/yellow)* 2020  
silk, rayon  
Bendigo Art Gallery Collection, 2020

**Julie Shaw**

*Ombre maxi dress (white/yellow)* 2020  
silk  
Bendigo Art Gallery Collection, 2020

**Julie Shaw**

*Ombre strapless dress (white/yellow) 2020*  
silk with cotton trim, ombre dip-dye  
Bendigo Art Gallery Collection, 2020

**Nickeema Williams**

*Black and yellow playsuit 2020*  
synthetic polymer paint on canvas  
Bendigo Art Gallery Collection, 2021

**Nickeema Williams**

*Red protest dress 2020*  
synthetic polymer paint on cotton with nylon straps  
Purchased through the Australian Fashion Collection Fund 2021

**Gertrude Wurrawilya**

*Shell and Seed Necklace 2020*  
mixed media (shells and seeds)  
Bendigo Art Gallery Collection, 2021

Mary Dhapalany | *Mindirr (pandanus bag) 2020*  
pandanus, dye | Bendigo Art Gallery Collection, 2020  
© Mary Dhalatjngu Dhapalany/Copyright Agency 2021

**Lyn-Al Young**

*Banga (wind) 2020*  
tussah silk  
Bendigo Art Gallery Collection, 2020

**Lyn-Al Young**

*Ngoorntook (winter) 2020*  
silk, diamante  
Bendigo Art Gallery Collection, 2020

**Lyn-Al Young**

*Towera (fire) 2020*  
silk, cord  
Bendigo Art Gallery Collection, 2020

**Lyn-Al Young**

*Yarraga (spring) 2020*  
silk, emu feather, marabou feather, leather  
Bendigo Art Gallery Collection, 2020

**Lyn-Al Young**

*Songline 2020*  
velvet  
Bendigo Art Gallery Collection, 2020

The names and details of the company's directors who held office during or since the end of the financial year:

**Ms Jan Boynton FAICD,  
Director (Vice Chair)**

Qualifications: BTRP, Company Director's Course Diploma

Experience: Previously Regional Director, Regional Development Victoria; CEO, Radius Disability Services; Director, City Strategy, City of Greater Bendigo. Jan has over 25 years' experience in executive positions and is a skilled Non-Executive Director. She is currently a Director of Haven: Home, Safe; CVGT Australia; Goulburn Broken Catchment Management Authority; the Bendigo Jockey Club and is Chair of Lifeline Central Victoria & Mallee.

Board member since 21 August 2017

**Cr Matt Emond  
Council Nominee**

Qualifications: Dip Ed, EMA

Experience: Matt has worked in policy development, advocacy and practice in the broader creative and cultural sectors in Australia. Former Arts Adviser to Mark Dreyfus QC MP Shadow Minister for the Arts. AICD Company Directors Course. He is Chair of the Greater Bendigo Heritage Advisory Committee, Chair of Greater Bendigo Arts and Creative Industries Advisory Committee and is a member of National Chinese Museum of Australia Board, Greater Bendigo Finance Committee and the Victorian Actors Benevolent Trust.

Resigned September 2020

**Ms Raylene Harradine  
Director**

Qualifications: Trained in Leadership Development Program (Mt Eliza Business School) 2009, Assessment and Workplace Training 2005, Diploma of Business (Frontline Management) 2004. Currently enrolled in Graduate Certificate Business Administration.

Experience: Proud Wotjabulluk, Latje Latje woman, CEO of Bendigo & District Aboriginal Cooperative for 6 years. Instrumental in leading the establishment of the first rural Victorian Authorisation of Children in Out of Home Care under Section 18 of the Child, Youth and Family Act 2005 as Principal Officer. Worked in management positions within Aboriginal communities over 20 years as well as Department of Justice & Regulation and Health and Education sectors. Awarded a

Public Service Medal 2006 for outstanding work with Aboriginal Communities. Author of "Aboriginal Art and Culture" 2009, additionally published an abstract on "Reconciling Indigenous Pedagogy and SOSE" in the Australian and New Zealand journal of Public Health January 2000. Sat on various committees including Ministerial Advisory Committee Chairperson (Indigenous Women) 2003–2006, Bendigo & District Aboriginal Cooperative 2001–2013, Women's Health Bendigo 2003–2007, Deputy Chair VACCHO. Current executive roles include Chair of Victorian Aboriginal Children Youth Alliance, Chair of Koori Caucus Aboriginal Strategic Governance committee, Deputy Chair – First People of the Millewa-Mallee Aboriginal Corporation and Board Member of First Peoples Assembly of Victoria.

Board member since February 2020

**Cr Rod Fyffe**  
Council Nominee

Qualifications: B.A, B.Ec, Dip Ed.

Experience: Cr Fyffe is a retired secondary school teacher and experienced local government Councillor. Cr Fyffe has been Mayor of Greater Bendigo four times and has more than 35 years' experience as a Councillor. He has volunteered for countless local organisations and has been the regional representative on the Municipal Association of Victoria Board. He has served on boards representing the arts, tourism and local government. Cr Fyffe is a passionate art collector.

Appointed November 2020

**Mr David Johnston**  
Director

Qualifications: Journalist

Experience: Radio presenter 2RG Griffith, 4KQ Brisbane and 3DB Melbourne 1959 to 1963, Reporter and TV news reader channel 7 1963 to 1977, TV presenter ABC Melbourne 1977 to 1980, Newsreader channel Ten Melbourne 1980 to 1995, Director of news channel Ten 1984 to 1990, Member of channel Ten board 1986 to 1990, Chair of Melbourne City Council community council against violence 1988 to 1990. Newsreader 7 network 1995 to 2005. Retired since 2005.

Board member since 26 September 2018

**Ms Sue Lloyd-Williams AO, GAICD**  
Director

Qualifications: Dip. Business Marketing; Graduate AICD.

Experience: Sue has an extensive background in business and administration both nationally and internationally. She had a long and distinguished career with the Victoria Racing Club – with Senior roles including Deputy Chief Executive 2001-2011. She has worked as a consultant for the private sector and the Government having previously played a lead role with equine and fashion sector Trade Missions to Asia and the Middle East. Sue holds a portfolio of board positions around commercial, educational and cultural industries. She is Chair of Advisory Board, RMIT University School of Economics, Finance & Marketing; Chair of Awards Victoria Ltd; Director of The Duke of Edinburgh's International Award Australia (National Board) and former Deputy Chair and Audit Chair of Melbourne Fashion Festival Ltd.

Board member since 23 October 2017; member Finance Sub Committee

**Mr Robert Musgrove**  
Director

Qualifications: GradCertAppFin

Experience: General Manager Corporate & Public Affairs at Bendigo and Adelaide Bank, range of positions held at the Bank and associated companies since 1987, Director of Community Sector Banking; Business/Community representative on the Loddon Campaspe Regional Partnership.

Board member since October 2016

**Ms Vicki Pearce**  
Treasurer

Qualifications: MAICD, AFSL

Experience: Vicki is a Director and Advisor with a long and distinguished career in the banking and finance sector. Current Director Bendigo Community Health Services (BCHS), Ulumbarra Foundation, Committee Member Greater Bendigo against Family Violence (GBAFV) and Regional Representative AICD, Trustee National Gallery Victoria (NGV) 2012–2018, Advisor to Curtin University School of Economics and Finance 2008–2011, Director Foundation Housing Ltd 2007–2010. Vicki was State Manager Bendigo and Adelaide Bank Western Australia and Victoria. Vicki is also heavily involved in supporting not for profit and community sector.

Board member since 2012; Chair Finance Sub Committee

**Mr Garry Quinn**  
Director (Chair)

Qualifications: LLB

Experience: Barrister and Solicitor, Employee Solicitor 1978–1982, Partner Beck Legal 1982 – 2001, Consultant Beck Legal 2001–2005, partner HQ Law 2005–2009, Consultant HQ Law 2009 to date. Former Trustee of Bendigo Art Gallery Foundation and trustee of Bendigo Health Care Group Foundation Charitable Trust. Former Director of Bendigo Health Care Group and Former member of La Trobe University Bendigo Regional Advisory Board.

Board member since 1995

**Mr Arthur Roe**  
Director

Qualifications: Bachelor of Business (Accounting), Graduate Diploma (Taxation Law), Chartered Accountant (CA), Fellow of the Tax Institute of Australia (FTIA) and Certified Financial Planner (CFP).

Experience: Prior to forming his own boutique Chartered Accounting Firm (Arthur Roe & Associates Pty Ltd) in 2000, Arthur was the senior taxation consulting partner at PKF for 17 years, 13 of which were at partnership level. He has also served on the following boards; Chairman of the PKF International Tax Committee (1990 – 2000), 4th President (1995) of the Irish Australian Chamber of Commerce (1993 – 2003), Haven Foundation Board Member (2008 – 2018), Director of the Australian Commercial Galleries Association – ACGA (2005 – 2010) and is still currently Chairman and Director of the Victorian Olive Oil Producers – VOOP (2001 – 2021). Arthur is also a passionate collector of Indigenous and non-Indigenous art. He has exhibited part of the collection at Bunjil Place in Narre Warren "Home Ground" in 2018 and over 70 pieces in an exhibition at Justin Art House Museum (JAHM) "Storylines and Songlines" 2020 and regularly lends to Public Institutions.

Board member since 17 February 2020; Member Finance Sub Committee

**Ms Jan Snell**  
Director

Qualifications: MHLth Sc; FAICD; PSM

Experience: Jan has an extensive background working in Government delivering health and community services across both metropolitan and rural communities. She has had a number of senior executive positions, most recently Deputy Secretary, North Division, Department Health and Human Services. She was a former member of the La Trobe University, Regional Advisory Board, the North West Region Ambulance Committee, the then Department Human Services Board and is currently a Director of Haven Home Safe.

Board member since October 2018

Meetings of Directors

During the financial year, five meetings of Directors were held. Attendances by each director were as follows:

	Number eligible to attend	Number attended
Mr Garry Quinn	8	6
Ms Jan Boynton	8	8
Ms Vicki Pearce	8	8
Mr Robert Musgrove	8	8
Ms Sue Lloyd-Williams AO	8	8
Mr David Johnston	8	7
Ms Jan Snell	8	7
Mr Arthur Roe	8	8
Ms Raylene Harradine	8	4
Cr Rod Fyffe	5	2
Cr Matt Emond	2	2

Indemnification and Insurance of Directors and Officers

The company has indemnified all Directors and the Manager in respect of liabilities to other persons (other than the company or related body corporate) that may arise from their position as Directors or Manager of the company except where the liability arises out of conduct involving the lack of good faith.

Disclosure of the nature of the liability and the amount of the premium is prohibited by the confidentiality clause of the contract of insurance. The company has not provided any insurance for an auditor of the company or a related body corporate.

Atong Atem | Ego 1 2019  
 Ilford smooth pearl print  
 Collection, Bendigo Art Gallery 2021  
 Image courtesy of the artist and MARS Gallery



## Your directors present their report of the Bendigo Art Gallery for the year ended 30 June 2021.

### DIRECTORS

The names of each person who has been a director during the year and to the date of this report are:

Mr Garry Quinn Chair	Ms Jan Boynton Vice Chair
Ms Vicki Pearce Treasurer	Mr Robert Musgrove Director
Ms Sue Lloyd-Williams AO Director	Mr David Johnston Director
Ms Jan Snell Director	Mr Arthur Roe Director
Ms Raylene Harradine Director	Cr Rod Fyffe Council Nominee (appointed November 2020)
Cr Matt Emond Council Nominee (resigned September 2020)	

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

### PRINCIPAL ACTIVITIES

The principal activity of the company during the course of the financial year was operating Bendigo Art Gallery. No significant changes in the nature of the entity's activities occurred during the financial year.

### OPERATING RESULT

The surplus generated by Bendigo Art Gallery is:

	30 June 2021	30 June 2020
	\$	\$
	198,314	321,967

### SIGNIFICANT CHANGES

The spread of novel coronavirus (COVID-19) was declared a public health emergency by the World Health Organisation on 31 January 2020 and upgraded to a global pandemic on 11 March 2020. The rapid rise of the virus has seen an unprecedented global response by Governments, regulators and industry sectors. Whilst Bendigo Art Gallery have been required to temporarily close the doors multiple times, this has not impacted the company, as the Gallery operations are performed by the City of Greater Bendigo, whom therefore receipt admissions revenue.

No further significant changes in the company's state of affairs occurred during the financial year.

### AFTER BALANCE DATE EVENTS

The COVID-19 pandemic has created unprecedented economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by Bendigo Art Gallery at the reporting date. As responses by government continue to evolve, management recognises that it is difficult to reliably estimate with any degree of uncertainty, the potential impact of the pandemic after the reporting date on Bendigo Art Gallery, its operations, its future results and financial position. The state of emergency in Victoria was extended on 1 July 2021 until 29 July 2021. At this time, it was further extended to 23 September 2021.

No other matters or circumstances have arisen since the end of the financial year which affected or may significantly affect the operations of Bendigo Art Gallery, the results of those operations or the state of affairs of Bendigo Art Gallery, in future years.

### ENVIRONMENTAL ISSUES

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

**PROCEEDINGS ON BEHALF OF THE ENTITY**

No person has applied for leave of Court to bring proceedings on behalf of the entity or intervene in any proceedings to which the entity is a party for the purpose of taking responsibility on behalf of the entity for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

**NON AUDIT SERVICES**

The company may decide to employ the auditor on assignments additional to their statutory duties where the auditor's expertise and experience with the company are important. Details of the amounts paid or payable to the auditor (Andrew Frewin Stewart) for audit and non audit services provided during the year are set out in the notes to the accounts.

The board of directors has considered the position and is satisfied that the provision of the non-audit services is compatible with the general standard of independence for auditors imposed by the *Australian Charities and Not-for-profits Commission Act 2012*.

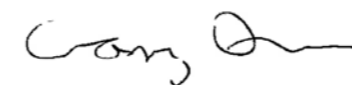
The directors are satisfied that the provision of non-audit services by the auditor, as set out in the notes did not compromise the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* for the following reasons:

- all non-audit services have been reviewed by the board to ensure they do not impact on the impartiality and objectivity of the auditor;
- none of the services undermine the general principles relating to auditor independence as set out in APES 110 Code of Ethics for Professional Accountants, including reviewing or auditing the auditor's own work, acting in a management or a decision-making capacity for the company, acting as advocate for the company or jointly sharing economic risk and rewards.

**AUDITOR'S INDEPENDENCE DECLARATION**

The lead auditor's independence declaration for the year ended 30 June 2021 has been received.

The directors' report is signed in accordance with a resolution of the board of directors.



**Garry Quinn, Chair**



**Vicki Pearce, Treasurer**

Dated 21st of September 2021

**AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF BENDIGO ART GALLERY**

As lead auditor for the audit of Bendigo Art Gallery for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.



**Andrew Frewin Stewart**

61 Bull Street, Bendigo Vic 3550



**Joshua Griffin, Lead Auditor**

Dated 21st of September 2021

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$	2020 \$
Revenue	2	664,539	777,464
Acquisitions and conservation	1(k)	(214,904)	(336,013)
General administration expenses		(251,321)	(119,484)
<b>Surplus before income tax</b>		<b>198,314</b>	<b>321,967</b>
Income tax expense	1(b)	-	-
<b>Surplus after income tax</b>		<b>198,314</b>	<b>321,967</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified to profit or loss:			
Gain/(loss) from investments in equity instruments designated at fair value through other comprehensive income	11	1,796,663	(756,550)
<b>Total Other Comprehensive Income</b>		<b>1,796,663</b>	<b>(756,550)</b>
<b>Total comprehensive income attributable to members of the entity</b>		<b>1,994,977</b>	<b>(434,583)</b>

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

## STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2021

	Notes	2021 \$	2020 \$
<b>Current assets</b>			
Cash and cash equivalents	3	2,087,517	1,889,705
Trade and other receivables	4	285,583	141,876
<b>Total current assets</b>		<b>2,373,100</b>	<b>2,031,581</b>
<b>Non-current assets</b>			
Property, plant and equipment	5	12,491	5,573
Financial assets	6	9,212,671	7,561,013
<b>Total non-current assets</b>		<b>9,225,162</b>	<b>7,566,586</b>
<b>Total assets</b>		<b>11,598,262</b>	<b>9,598,167</b>
<b>Current liabilities</b>			
Trade and other payables	7	14,568	9,450
<b>Total current liabilities</b>		<b>14,568</b>	<b>9,450</b>
<b>Total liabilities</b>		<b>14,568</b>	<b>9,450</b>
<b>Net assets</b>		<b>11,583,694</b>	<b>9,588,717</b>
<b>Equity</b>			
Accumulated surplus		9,508,159	9,327,332
Financial asset reserve		2,075,535	261,385
<b>Total equity</b>		<b>11,583,694</b>	<b>9,588,717</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

## STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2021

	Retained Earnings \$	Financial Asset Reserve \$	Total Equity \$
<b>Balance at 1 July 2019</b>	<b>8,752,367</b>	<b>1,270,933</b>	<b>10,023,300</b>
Surplus attributed to the entity (restated)	321,967	-	321,967
Other comprehensive income for the year (restated)	-	(756,550)	(756,550)
Elimination of historic gains/(losses) on disposal of equity instruments (restated)	252,998	(252,998)	-
<b>Balance at 30 June 2020 (restated)</b>	<b>9,327,332</b>	<b>261,385</b>	<b>9,588,717</b>
<b>Balance at 1 July 2020</b>	<b>9,327,332</b>	<b>261,385</b>	<b>9,588,717</b>
Surplus attributed to the entity	198,314	-	198,314
Other comprehensive income for the year	-	1,796,663	1,796,663
Elimination of historic gains/(losses) on disposal of equity instruments	(17,487)	17,487	-
<b>Balance at 30 June 2021</b>	<b>9,508,159</b>	<b>2,075,535</b>	<b>11,583,694</b>

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$	2020 \$
<b>Cash flows from operating activities</b>			
Receipts from membership fees and bequests		97,018	360,923
Interest received		1,552	11,537
Cash paid to suppliers		(466,395)	(478,052)
<b>Net cash provided by / (used in) operating activities</b>	<b>8</b>	<b>(367,825)</b>	<b>(105,592)</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of available for sale financial assets		-	1,506,256
Payments for purchase of available for sale financial assets		145,005	(1,531,695)
Dividends received		430,532	458,587
Payments for plant and equipment		(9,900)	-
<b>Net cash provided by investing activities</b>		<b>565,637</b>	<b>433,148</b>
<b>Net increase in cash held</b>		<b>197,812</b>	<b>327,556</b>
Cash and cash equivalents at the beginning of the financial year		1,889,705	1,562,149
<b>Cash and cash equivalents at the end of the financial year</b>	<b>3</b>	<b>2,087,517</b>	<b>1,889,705</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

**NOTE 1. SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES**

The financial statements cover Bendigo Art Gallery Limited as an individual entity, incorporated and domiciled in Australia. Bendigo Art Gallery Limited is a company limited by guarantee. The financial statements were authorised for issue on 21st September 2021 by the directors of the company.

**Financial Reporting Framework**

The directors have prepared the financial statements on the basis that the entity is a non-reporting entity because there are no users who are dependent on its general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on

historical costs unless otherwise stated in the notes. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements have been prepared in accordance with the significant accounting policies discussed below, which the directors have determined are appropriate. The accounting policies are the same as those adopted in the previous period.

**Statement of Compliance**

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012*, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: *Presentation of Financial Statements*, AASB 107: *Cash Flow Statements*, AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031: *Materiality* and AASB 1054: *Australian Additional Disclosures*

**(a) Revenue**

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Dividend revenue is recognised when the right to receive a dividend has been established.

Interest revenue is recognised when earned.

Donations and bequests are recognised as revenue when received unless they are designated for a specific purpose, where they are carried forward as prepaid income on the Statement of Financial Position.

All revenue is stated net of the amount of Goods and Services Tax (GST).

**(b) Income tax**

No provision for income tax has been raised as the company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

**(c) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable for the taxation authority. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. Cash flows are presented in the Cashflow Statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

Receivables and payables are stated with the amount of GST included.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with maturities of three months or less.

**(e) Comparative Figures**

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

### (f) Financial instruments

#### *Initial recognition and measurement*

Financial assets are recognised when the company becomes a party to the contractual provisions of the instrument. This is equivalent to the date that the company commits itself to the sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through profit or loss, in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component.

#### *Classification and subsequent measurement*

##### *Financial liabilities*

Financial liabilities are subsequently measured at amortised cost.

##### *Financial Assets*

Financial assets are subsequently measured at:

- amortised cost; or
- fair value through other comprehensive income (FVOCI).s.

The initial designation of financial instruments to measure at fair value through other comprehensive income is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.



Ramesh Mario Nithiyendran | *Double Headed Figure* 2020  
earthenware, glaze and lustre | 55 x 25 x 24cm | Gift of Rod Fyffe  
Image courtesy the artist and Sullivan+Strumpf, Sydney | Singapore

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

#### *Derecognition*

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the Statement of Financial Position.

#### *Derecognition of financial liabilities*

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

#### *Derecognition of financial assets*

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the company no longer controls the asset (i.e. has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

#### *Recognition of expected credit losses in financial statements*

The company uses the simplified approach, as applicable under AASB 9. The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times. The approach is applicable to trade receivables.

At 30 June 2021 the balance of trade receivables was nil and therefore the provision for expected credit losses was also nil.

#### **(g) Impairment of Assets**

At the end of each reporting period, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

#### (h) Fair Value of Assets and Liabilities

The company measures some of its assets and liabilities at fair value either on a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standards.

“Fair value” is the price the company would sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of an observable market.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset and minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the company's own equity instrument (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

#### (i) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity.

#### (j) Greater Bendigo City Council – Assets

During the year ended 30 June 1995, the Bendigo Art Gallery entered into an agreement with the Greater Bendigo City Council transferring –

- All real property contained in the Gallery Premises located at 42 View Street Bendigo;
  - All paintings, prints, sculptures, decorative arts, artefacts and other art objects
  - All equipment and other chattels in its possession or ownership
- The agreement transferred ownership of the listed assets from Bendigo Art Gallery to the City of Greater Bendigo. The City of Greater Bendigo also assumed the liability for all salaries and wage expenditure, including on costs.

#### (k) Greater Bendigo City Council – Acquisitions and Conservation

The agreement between the Bendigo Art Gallery and the Greater Bendigo City Council, which was entered into during the year ended 30 June 2019, stated that one of the functions of the Bendigo Art Gallery is to receive income from bequests, investments and members subscriptions. The Bendigo Art Gallery is entitled to purchase works of art from its own resources. However, such acquisitions of works of art become property of the Greater Bendigo City Council.

## NOTE 2. REVENUE

	2021 \$	2020 \$
<b>Revenue from operating activities:</b>		
- membership fees	44,974	45,228
- bequests	80,010	130,000
- donations	64,854	74,058
	<b>189,838</b>	<b>249,286</b>
<b>Non-operating activities:</b>		
- dividends and franking credits received	430,532	458,587
- interest received	1,552	11,537
- trust distributions received	25,250	27,846
- foreign income	12,878	4,177
- sundry income	4,489	16,031
	<b>474,701</b>	<b>528,178</b>
<b>Total revenue</b>	<b>664,539</b>	<b>777,464</b>

## NOTE 3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand	380,027	647,253
Term deposits and cash investments	1,707,490	1,242,452
<b>Total cash and cash equivalents</b>	<b>2,087,517</b>	<b>1,889,705</b>

## NOTE 4. TRADE AND OTHER RECEIVABLES

Other debtors	285,583	141,876
<b>Total trade and other receivables</b>	<b>285,583</b>	<b>141,876</b>

## NOTE 5. PROPERTY, PLANT &amp; EQUIPMENT

	2021 \$	2020 \$
a) Carrying amounts		
Plant & equipment at cost	37,309	27,409
Less accumulative depreciation	(24,818)	(21,836)
<b>Total property, plant and equipment</b>	<b>12,491</b>	<b>5,573</b>
b) Reconciliation of carrying amounts		
Carrying amount at beginning	5,573	8,659
Additions	9,900	-
Depreciation	(2,982)	(3,086)
	<b>12,491</b>	<b>5,573</b>

## NOTE 6. FINANCIAL ASSETS

Financial assets designated as fair value through other comprehensive income	6(a)	9,212,671	7,561,013
<b>Total financial assets</b>		<b>9,212,671</b>	<b>7,561,013</b>
(a) Investments in equity instruments designated as at fair value through other comprehensive income			
Convertible preference shares		908,920	1,048,439
Equities		8,303,751	6,512,574
		<b>9,212,671</b>	<b>7,561,013</b>

Investments in equity instruments are held for medium-to long-term planned purposes and are not held for trading. The company has elected to designate the investments in equity instruments as at fair value through other comprehensive income. The company's directors believe that recognising current shorter-term fluctuations in these investments' fair value in profit or loss would not be in line with the company's plan to hold them over a longer term.

## Recurring fair value measurements:

	Level 1 \$	Level 2 \$	Level 3 \$	Level 4 \$
2021 Financial assets	9,212,671	-	-	9,212,671
	<b>9,212,671</b>	<b>-</b>	<b>-</b>	<b>9,212,671</b>
2020 Financial assets	7,561,013	-	-	7,561,013
	<b>7,561,013</b>	<b>-</b>	<b>-</b>	<b>7,561,013</b>

There were no transfers between fair value hierarchies during the reporting period.

Level 1: The fair value of available-for-sale financial assets traded in active markets is based on the quotes market price as at the close of business at the end of the reporting period.

Level 2: There were no fair value measurements by the Level 2 fair value hierarchy.

Level 3: There were no fair value measurements by the Level 3 fair value hierarchy.

## NOTE 7. TRADE AND OTHER PAYABLES

	2021 \$	2020 \$
Other creditors and accruals	14,568	9,450
<b>Total trade and other payables</b>	<b>14,568</b>	<b>9,450</b>

## NOTE 8. STATEMENT OF CASH FLOWS

	2021 \$	2020 \$
<b>Reconciliation of surplus after income tax to net cash provided by/(used in) operating activities</b>		
Operating surplus	198,314	321,967
Dividend Income	(430,532)	(458,587)
Non cash items:		
- Depreciation	2,982	3,086
Changes in assets and liabilities:		
- (Increase)/decrease in receivables	(143,707)	32,650
- Increase/(decrease) in payables	5,118	(4,708)
<b>Net cash flows provided by/(used in) operating activities</b>	<b>(367,825)</b>	<b>(105,592)</b>

## NOTE 9. AUDITOR'S REMUNERATION

Remuneration to the auditors for:		
- auditing and reviewing the financial report	9,900	9,450
- other services	8,051	6,255
<b>Total trade and other payables</b>	<b>17,951</b>	<b>15,705</b>

**NOTE 10. DIRECTOR AND RELATED PARTY DISCLOSURES**

The names of directors who have held office during the financial year are:

Mr Garry Quinn  
 Ms Jan Boynton  
 Ms Vicki Pearce  
 Mr Robert Musgrove  
 Ms Sue Lloyd-Williams AO  
 Mr David Johnston  
 Ms Jan Snell  
 Mr Arthur Roe  
 Ms Raylene Harradine  
 Cr Rod Fyffe  
 Cr Matt Emond

No director or related entity has entered into a material contract with the entity. No director's fees have been paid as the positions are held on a voluntary basis.

**NOTE 11. FINANCIAL ASSET RESERVE**

The financial asset reserve records revaluation increments and decrements that relate to financial assets that are recognised at fair value through other comprehensive income.

	2021 \$	2020 \$
Gain/(loss) on revaluation of financial assets	1,796,663	(756,550)
Elimination of historic gains/(losses) on disposal of equity instruments	-	(252,998)
<b>Movement in asset revaluation reserve</b>	<b>1,796,663</b>	<b>(1,009,548)</b>

**NOTE 12. CONTINGENT LIABILITIES**

There were no contingent liabilities at the date of this report to affect the financial statements.

**NOTE 13. EVENTS AFTER THE REPORTING PERIOD**

No information has been received after the balance date about conditions that were existing at reporting date that are a material consideration which require reporting.

**NOTE 14. SEGMENT REPORTING**

The entity operates as an art gallery in one geographical location being Bendigo, Victoria.

**NOTE 15. MEMBERS' GUARANTEE**

The Bendigo Art Gallery is an entity limited by guarantee, with the liability of each member in the event of winding up not exceeding \$50.

**NOTE 16. REGISTERED OFFICE/ PRINCIPAL PLACE OF BUSINESS**

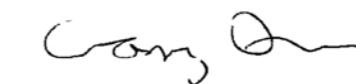
Registered office	Principal place of business
42-48 View Street	42-48 View Street
Bendigo Vic 3550	Bendigo Vic 3550

## STATEMENT OF FINANCIAL POSITION

The directors of the entity declare that:

- The financial statements and notes, as set out on pages 26 to 43, are in accordance with the *Australian Charities and Not for Profits Commission Act 2012* and:
  - comply with Australian Accounting Standards and the ACNC Regulations 2012; and
  - give a true and fair view of the company's financial position as at 30 June 2021 and of its performance for the year ended on that date.
- In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



**Garry Quinn, Chair**



**Vicki Pearce, Treasurer**

Dated this 21st day of  
September 2021

## Independent auditor's report to the members of Bendigo Art Gallery

### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

#### Our opinion

In our opinion, the financial report of Bendigo Art Gallery being a special purpose financial report, is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2021 and of its performance for the year ended on that date; and
- ii. complying with the accounting policies described in Note 1 of the financial report and the *Australian Charities and Not-for-profits Commission Regulations 2013*.

#### What we have audited

Bendigo Art Gallery's (the company) financial report comprises the:

- ✓ Statement of financial position as at 30 June 2021
- ✓ Statement of profit or loss and other comprehensive income for the year then ended
- ✓ Statement of changes in equity for the year then ended

- ✓ Statement of cash flows for the year then ended
- ✓ Notes comprising a summary of significant accounting policies and other explanatory notes
- ✓ The directors' declaration of the entity.

#### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Basis of accounting and restriction on distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist Bendigo Art Gallery to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

#### Other information

The company may prepare an annual report that may include the financial statements, director's report and declaration and our audit report (the financial report). The annual report may also include "other information" on the entity's operations and financial results and financial position as set out in the financial report, typically in a Chairperson's report and reports covering governance and other matters.

The directors are responsible for the other information. An annual report has not been made available to us as of the date of this auditor's report.

Our opinion on the financial report does not cover the other information and accordingly we will not express any form of assurance conclusion thereon.

Our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If we identify that a material inconsistency appears to exist when we read the annual report (or become aware that the other information appears to be materially misstated), we will discuss the matter with the directors and where we believe that a material misstatement of the other information exists, we will request management to correct the other information.

#### Independence

We are independent of the company in accordance with the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and with the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

### Directors' responsibility for the financial report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with the accounting policies described in Note 1 of the financial report and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the 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 company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or cease operations, or have no realistic alternative but to do so.

### Auditor's responsibility 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. Misstatement 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/home.aspx>. This description forms part of our auditor's report.



**Andrew Frewin Stewart**

61 Bull Street, Bendigo, 3550



**Joshua Griffin**

**Lead Auditor**

21st day of September 2021

Rodney Carter | *Bap Djandak* 2020  
possum skin, natural pigment | Bendigo Art Gallery Collection, 2020  
Reproduced courtesy of the artist



## LIFE GOVERNORS

Glenys Anthony  
Willi Carney  
Pat Corrigan  
R Deane  
Rod Fyffe  
Craig Gough  
Paul Guest  
Merle Hall  
John Higgs  
Julienne Jacks  
Frank Lean (dec)  
Stan Liacos  
Reg MacDonald  
G Marks  
Gordon McKern (dec)  
Baillieu & Sarah Myer  
William Nuttall  
Jenny Zimmer

## LIFE MEMBERS

Marg Allan  
Ross Baring  
Anthony Batistich  
William Beresford  
Sandra Birch  
D Bolton  
John Brumby  
Jane Bunney  
Peter Burch  
Benjamin Burt  
M Callipari  
Helen & Graeme Campbell  
Terry Carroll  
Janet Chisholm  
Ken Courtis  
Merridy Courtis  
Jenny Dawson  
Romano De Nardo  
Peter Di Sciascio  
Alex Ellinghaus  
Alison & Bruce Ellwood  
E Ewers  
L Farrell & C Howland  
Jeremy Gaschk  
John Gault  
Henry Gillespie  
Dorothy Graham  
Rose Grant  
Lyndsay Henderson  
Noel Henderson

Tim Hoffmann  
J Hogan  
Julie Howard  
Deborah Howeler  
Richard Hyett  
Sue Inglis  
M Ives  
Jacinta Jackson  
Belinda John  
John Jones  
Dianne Keating  
Meaghan Keogh  
Beverly Knight  
John Lazenby  
James Lerk  
Suzy Lloyd-Williams AO  
Brenda Macdonald  
Malcolm Macdonald  
Kathryn Mackenzie  
Paula Markey  
Elaine Mathison  
Keryn Matthews  
Pamela Mazur  
David McAlpine  
Bruce McClure  
Elizabeth & Donald McGauchie  
Fiona McGauchie  
Rosemary McKenzie  
Marika McMahan  
T Mitchell

JGM Moffatt  
Jan Monro  
Ralph Moran  
Philip Murphy  
Howard Nathan QC  
Rita O'Brien  
Dennis O'Hoy  
Bev & Ellis Ormerod  
Ann Parris  
Helen Paterson  
Vicki Pearce  
RA Penno  
Sally Poyser  
CH Pryor  
Heather Purtill  
Garry Quinn  
Vanessa Richardson  
Heather Ridge  
Wendy & Arthur Roberts  
Ian Rogers  
Julie Sienkowski  
Ian & Diana Smith  
Douglas Stewart  
Rosemary Stipanov  
Peter Sutton  
Patricia Van Emmerik  
Liesbeth Van Emmerik  
Joy Wellings  
James Williams  
Shirley Williamson

Marion Wright  
Rebecca Yeh

## MEMBERS

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