

Ballarat Agricultural and Pastoral Society

159th Annual Report

FOR THE YEAR ENDED 31ST MARCH 2019

Ladies Committee Meeting Room,
Showgrounds, Ballarat.
Wednesday 26th June 2019

Executive Officer:

Lucy Quartermain

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Business to be conducted at the Annual General Meeting

- 1. Confirmation of Minutes
- 2. To receive and adopt Annual Report including Financial Statements.
- 3. Appointment of Advisers
- 4. Elections of Executive Committee for a term of 12 months.
- 5. General Business

OFFICE BEARERS 2018 - 2019

President: Geoff Fisken

Immediate Past President: Kerri Gallagher

Vice President: Rick Smith Vice President: Kelley Jones Treasurer: Julian Versloot

President Ladies Committee: Elizabeth Molesworth

Auditors: PPT

President – Ex Officio all Committees

Life Members: W R Beggs, K Beckett, J Cameron, M Daunt, P Fisken, K Greenbank, P Franklin, P Fraser, J Harbour, D McKay, J Molesworth, L Mullane, J Nevett, J Philips, J. Plush, M. Plush, G Rees, N Swan.

Advisers: M Daunt, P Franklin, P Fraser, J Molesworth, L Mullane, G Rees.

Executive Members of Committee: G Fisken (President), L Austin, W Austin, M Collins M Daunt, P Franklin, P Fraser, A Freeman, K Gallagher, K Jones, E Molesworth, J Molesworth, L Mullane, J Plush, G Rees, P Ronzio, R Smith, R Stacey, J Tischler, A Van Bree, J Versloot.

Sheep Committee: J Tischler (Chairman), G Calder, M Collins, E Davis, L Dehnert, G Dehnert, R Dickinson, T Guppy, J Harbour, P Hartwich, G Harvey, D Hobson, D Hopkin, P Hyland, E Lindley, J McGrath, G McKenzie, J Molesworth, James Molesworth, G Notman, A Phillips, I Porter, M Quartermain, M Savage, B Shalders, A Smith, A Stansac, C Tricky, S Zammitt, G Oliver, P Phillips, A Phillips, A Smith, D Smith, M Savage, G Calder.

Cattle Committee: L Austin (Chairman), W Austin, M Barry, R Canning, M Dickinson, P Franklin, G Ford, K Gallagher, D George, M Jones N Macartney, S McKay, M Menhennet, M Righetti, S Sutton, R Tippett, C Walker.

Horse Committee: K Jones (Chair), S Addison, A Condie, G Hall, J Loveday, E MacDonald, P Ronzio, R Sinclair, C Tischler, A Van Bree,

Ladies Committee: E Molesworth (Chair), G Archibald, K Beckett, J Bingley, B Copping, P Copping, S Fraser, C Fraser, J Collins, D Barnett, R Daunt, L Dehnert, K Draffin, P Fisken, A Gaunt, P Greenbank, J Harbour, M Holding, C Kennedy, B Madden, T Nevett, D Notman, C Rice, G Swan, M Swan, J Watson.

Wine Committee: A Freeman (Chair), S Goodwin, J Fox, J. Laughton, G Mann, C McIntosh, A Sexton, L Tippett, P Trevenen.

Promotions Committee: P Fraser (Chair), W Austin, K Beckett, P Fitzgerald, P Franklin, K Gallagher, E Molesworth, K Molesworth, B Mazzerella, A Serrurier, R Stacey, D Swain, A Shanahan, S Spielvogel

Sheep Show Committee: Disbanded and formed as new Sheep Committee

Ram Sale Committee: Disbanded and formed as new Sheep Committee

Rural Lifestyle Committee: Disbanded as Rural Lifestyle Expo postponed until further notice

Showgrounds Development Committee: M Daunt (Chairman), N Dempsey, G Fisken, K Gallagher P Franklin, R Smith, J Versloot.

Youth Committee Disbanded until further notice

Gold Members: R Angus, L Austin, R Beggs, G Bingley, M Blampey, A J Cameron, T Campana, N Cartledge, J Chapman, G Clarke, W Cluff, M Collins, C Coltman, P Conroy, W Coutts, M Daffy, J Davis, L Dehnert, J Dehnert, H Draffin, R Dunn, P Dunn, D Evans, G Fisken, P Fitzgerald, K Fleay, M Forbes, M Ford, M-L Ford, J Freeman, K Gallagher, E Gay, C Grills, W Harrison, P Hartwich, G Harvey, A Hayes, G Hicks, S Higgs, J Hinton, A Hives, D Hopkins, R Kelson, P Kirk, A Knight, V Little, D Lowing, D McCaw, J McKay, R McKinnon, J McKinnon, M McLean, K McNab, W. McNabb, E Molesworth, M Moreton, G Notman, G Phillips, G A Phillips, M Righetti, D Ross, M Savage, I Selkirk, E Smith, R Smith, J Stephen, B Thomson, B Tippett R Tippett, P Walton, W Walton, M Wheaton, RW White, RT White, R Wilkie, A Wilson, D Wilson.

2018 Spring Show Rural Ambassador: Grace Calder

2018 Spring Show Junior Ambassador: Rebecca Sinclair

President's Report - Geoff Fisken



Thank you for the opportunity to present the Society's 159th Annual Report and my first year as President. I would like to thank Kerri Gallagher for handing over the Presidency of BAPS in such good financial state. We have had another busy year with a great team of people to work with and achieving some of the plan that we wanted implemented at the start of the year, building the agricultural content of the show and growing our brand in Ballarat and district as well as joining in partnerships with business and community. We have a role to play as leaders of agriculture within the greater Ballarat community and need to develop plans that will take us as into the future attracting those community groups and business

to join with us to build a stronger rural sector and be in a position to promote agriculture and encourage the next generation of volunteers to participate in our vision.

Showgrounds Development:

The showgrounds development committee led by Michael Daunt backed by Lucy and a committee of enthusiastic and dedicated members are diligently and tirelessly working through the mine field which is the development application which will we hope lead us to be granted a planning permit to operate a showgrounds exhibition center at the Mt Rowan site. We are confident that the planning permit will be granted a special use permit which in turn will allow us to build and develop a showgrounds exhibition center that will and should become one of the center pieces of Ballarat & surrounding communities & allow us to continue to be one of the leading agricultural societies in Victoria.

Sheep Show & Ram Sale 2018: John Harbour continued to chair the Sheep Show Committee for 2018 and I would like to thank John for the herculean effort that he puts into this event along with his wonderful committee. Entry numbers continue to dwindle and present us with challenge's as did the ram sale with only 32 rams entered and 27 sold. We would like to congratulate all exhibitors and attendees on what can only be described and as a truly Ballarat winters day cold and wet! We thank the Ram Sale committee for all of their efforts.

Sheep Committee: After many years John Harbour stood aside as chair of the sheep show committee as did Ross Dickinson as chair of the Ram sale committee as both committees were disbanded and reformed as the sheep committee. I would like to acknowledge the tremendous contribution that John has made to the society and the sheep show over the years well done John!!!

Thanks also to Ross Dickinson for his years of effort running and organizing the Ram Sale.

We welcome the new look sheep committee led ably by Jonathon Tischler and look forward to a revamped sheep show.

Wine Show: The wine show committee 2018 also has a new chairperson in Alistair Freeman and it's great to see the next generation of wine enthusiasts taking up the role in running this great and prestigious event. New venue and new committee we look forward to us being able to build the wine show into an iconic showpiece for Ballarat and BAPS.

Ladies Committee: The Ladies committee once again lead by Liz Molesworth and her no fuss approach did an amazing job throughout the year catering and organizing all that is art ,craft and floral as well as feeding hungry volunteers and generally being the backbone of BAPS. Great job Liz and all your committee. The highlight being the Thursday night Opening Show dinner, a truly fantastic night with the typical ladies' arty touch.

152nd Ballarat Spring Show:

Spectacular weather and fantastic entertainment led to our 152nd Ballarat Show being our most successful show in many years. We were privileged to have Anna Speer speak at our show opening dinner with it being an absolute sell out with over 150 guests and she spoke about her beginnings and school in Ballarat to running Auctions Plus and now Chief Operations Officer of AACO one of the largest Agricultural companies in Australia.

Our theme for the Ballarat Show was "something for everyone" and I believe we achieved our goal of bringing agriculture back to the show something the committees should be proud of let's keep the ball rolling.

A massive thanks must go to Lucy and Georgina for all of their hard work pulling together our 2018 "Something for everyone "Show! Again thanks to Stuart for all your hard work leading up to and during the show as well as the unbelievable committee members & volunteers who worked tirelessly to get the show on the road we couldn't do a three day show without the commitment and passion of our volunteers.

Staff

Firstly to Georgina the wonderful person who gets on and does the job, smiles and keeps everyone calm in the face of chaos which is event management great job and forever grateful. Lucy, our amazing executive officer who gets the sponsorship, organizes meetings, manages the accounts and another hundred things, you are doing a great job and thanks for your support over the last twelve months.

Stuart our maintenance man jack of all trades he has been a wonderful finisher of my hair brain ideas and always great to work with even after three days of show and many hours hard work great job Stuart thank you.

Kate Molesworth who helped before and after the show in the office was just a pleasure to work with no job too difficult thankyou Kate.

The Executive Board

Thank you for your support and encouragement in the last twelve months and for getting behind the ideas and projects we have delivered.

We need to challenge our ideas with sound business logic and with the goal being promoting Agriculture but also remaining mindful that we are in a competitive environment, thank you for the opportunity.

Our Treasurer, Julian thank you, for keeping an eye on the books and giving advice during the past year. I have really appreciated your input and the hours you put in over the show are unbelievable.

Kerri who I have many phone calls to on how do I manage this or that thanks for your support and counsel. You have been a great assistance to my first year as president.

All the other executive team thank you for your support and encouragement. We are a **Team** that gets things done.



Executive Officer Report – Lucy Quartermain

Wow another 12 months has passed us by at the Ballarat Agricultural and Pastoral Society Inc. (BAPS). What an interesting and exciting time it has been for the Ballarat Agricultural and Pastoral Society and it is such a pleasure and a privilege to be part of this wonderful organisation.

I wish to commence my report personally thanking the Immediate Past President, Kerri Gallagher, who handed over the helm In July 2018 to current President, Geoff Fisken. You are truly an inspiration to many people and you certainly bring truth to the saying 'if you want something done ask a busy person'.

The 137th Sheep Show was held at the Showgrounds on 29th July, with the feature breed being Merino and Texel. It was a bitterly cold and wet day that also saw the logistics of the Society having to contend with an AFL game. Exhibitor numbers were similar to the 2017 Sheep Show with a slight increase in sponsorship. Koole Vale were awarded the Supreme Champion Merino Exhibit, and Gambier View and Coolabah were joint winners of the Corridedale.

In a much anticipated move, the Merino ram sale was moved to Sunday to be held on the same day as the Sheep Show. The annual sale held at the Ballarat event has traditionally been held on the Monday, after the sheep and exhibitors have left for home. This move was made to try and entice further Ram Sale entries. Whilst the sale timing of 11.00am, was thought to be an attraction for the Sheep Show, this was not the case. 32 Rams were entered, similar numbers to 2017, and only 27 sold.

The Ram Sale Champion ram was awarded to Glenpaen. A Merryville ram went on to achieve the top ram price of \$4,750. The average price achieved was \$2,796. This was considerably down on 2017, but 2017 did see a top of \$10,000 reached. A great effort by the selling teams of both Elders and Landmark.

The Sheep Show Committee and Ram Sale Committee did a great job of putting on a this event in its new format of a one day vent and having both the Sheep Show and Ram Sale on the one day. A wonderful part of the Sheep Show is the traditional roast lunch prepared and served by the BAPS Ladies Committee. It never fails to disappoint.

I would like to take this opportunity to thank the Committee and Chairs John Harbour and Ross Dickinson for their assistance in organising the 2018 Sheep Show and Ram Sale.

In September 2018 the Sheep Show Committee and Ram Committee were disbanded as separate committees and were joined together as one and named as the Sheep Committee, a committee to oversee all Sheep events under the Society's banner. We welcomed Jonathan Tischler, who was elected as the Chair. Congratulations Jonathan and we welcome your leadership overseeing the Sheep events.

I take this opportunity to thank both John Harbour and Ross Dickinson for their leadership and tireless efforts in leading the previous Sheep Show Committee and the Ram Sale Committee. Their continued involvement in the Society's Sheep events is welcomed.

In July 2018 at our AGM we welcomed a new President, Geoff Fisken. Whilst it is easy to just assume one steps out of the role and another steps into the role, it must be noted this is not the case. I for one as the Executive Officer have to learn a whole new way of working as each President brings their own style of working. It is that uniqueness that I believe is seen in asking people to step up and lead, as the President of BAPS.

Geoff and I have similar visions for BAPS and it is good to continue working with someone who puts the vison of BAPS, and its core heart, agriculture, at the forefront.

The 2018 Wine Show was held at a different venue, St Patrick's Hall, Sturt Street, and was a wonderful celebration of wine. A new award that represents the wonderful work done previously by Mandy Plush was introduced. This award will have a different criteria and will be a judge's discretion award. I congratulate Alistair Freeman, Chair of Wine Show, and his Committee, on another truly wonderful evening. It is truly a celebration of wine and good food.

The 2018 Spring Show was a showcase of 'something for everyone', and there certainly was 'something for everyone'! Close to 20,000 people attended the event in early November last year, enjoyed over 130 displays, demonstrations, acts, rides and saw the best of the country with livestock, produce, craft and more. We were worked hard to a vision of agriculture back into the Spring Show and the Main Pavilion was testament to this. The shearing Shed, that volunteers tirelessly built, was a wonderful addition to Spring Show and 'smoko', offering scones with jam and cream added the special touch that drew a crowd in. It was wonderful to see the Fleece Show reintroduced back into Spring Show. Telling a story of agriculture, a feature wall of over 500 photos depicting a story of agriculture was constructed. What started as a simple Facebook competition, soon escalated into 500 photos being displayed in the Main Pavilion. A fundraiser was held to purchase a star for Drought Angels and allowing recognition on the feature board. Over \$3,000 was raised. This feature board will continue to remain in the Main Pavilion.

Our best attendance records were received in 2018 and this can be contributed to fabulous weather, but also the strong efforts to prevent leakage at the gates. I congratulate all involved in putting the 2018 Spring Show on. It is no easy task to pull together and produce a 3 day event.

Another highlight of the Spring Show was our VAS Rural Ambassadors who competed at the opening Show Dinner. Our Opening Show Dinner was well attended with Sponsors, BAPS Members and Guests who enjoyed listening to Anna Speer, previous head of AuctionPlus and taking on a new role at the AACO. Our VAS Ambassadors were well supported with 3 contesting the Junior Ambassador and 2 contesting the Senior Ambassador. Winner of the Junior Section, Rebecca Sinclair, and Winner fo

the Senior Section, Grace Calder and Runner-up Kate Molesworth, went on to contest the Competition at the Midlands Dinner in March 2019.

BAPS were host to the Midlands Dinner for 2019. A wonderful night of hosting 100 people was held in the Harry Smith Pavilion. Rebecca Sinclair was judged winner of the VAS Junior Ambassador and will compete at the VAS Conference in Camperdown in July 2019. Grace Calder was judged Senior Winner and will compete at the 2019 Royal Melbourne Show. Kate Molesworth was placed 3rd.

It was a true pleasure to have so many young people of a high standard competing for the VAS Rural Ambassador Awards but we must do more succession planning and work hard to attract and support younger people coming into the Society.

The office continues to be a hive of activity and a working environment that we are proud to have created that is both welcoming and inviting. This office forms the hub of the team at the front of BAPS and I am grateful to be supported in my role by Georgina Walton, Administration. Georgina signed a 2 year contract in November 2018. Georgina has brought a warmth to BAPS and has been a wonderful support to myself and the many members that she has the pleasure of dealing with throughout her working day. I cannot thank Georgina enough. She is an absolute pleasure to work with and nothing is too much trouble. Georgina has been an absolute 'rock' to me at many times and it is never too much trouble to ask her to step up.

Our website, Facebook, and Instagram pages continue to evolve and take on a strong shape and presence.

Michael Daunt, Chair of Showgrounds Development Committee, has continued to lead a group of 8 towards the relocation to Mt Rowan of the current Showgrounds site. This is no easy task and takes considerable time and effort to present a Development Application with City of Ballarat. We are not building a house but a state of the art exhibition centre. It has been an absolute pleasure to be involved very closely with this team as they strive to ensure a strong future for the Society. Michael, you and your team must be congratulated on the countless hours and hard work and dedication to the Showgrounds move. It is no mean feat!

The Ladies Committee, Chair Liz Molesworth, leads a wonderful group of ladies who tirelessly give so much of their time when it comes to running our events. Liz, you and the ladies are always willing to assist and you and your team have been a wonderful help and support, in particular to the office. Your efforts in organising the Opening Show Dinner were greatly appreciated and the catering for the Sheep Show,

and decorating the rooms for Spring Show, Midlands Dinner and other functions is

always of the highest standard.

Our volunteers, of well over 100, are truly the backbone of BAPS. The events that we run would not occur without their efforts. I am truly grateful for their assistance, guidance and wonderful friendship. It is a pleasure to work as part of an organisation made up of truly caring people who make you a part of the BAPS family.

I would like to thank the many wonderful part time staff who have made this role a joy and also enabled this Society to run with such a positive culture. Sara Kinnersly and Kate Molesworth both worked with us casually. Your willingness to take on tasks and the wonderful bright and bubbly nature you both brought made it an absolute pleasure to work with you both.

A huge thank you to Stuart Rowe (contractor for maintenance & events). The Showgrounds are treated like his home and it clearly shows with the standard he maintains them at.

Julian, you have been a wonderful support to me and Georgina through many phone calls and emails. You tirelessly give your time as Treasurer. Your patience with the office is greatly appreciated. Your efforts do not go unnoticed. Thank you.

To the Executive Committee I wish to personally thank each and every one of you for your invaluable contribution, support & kindness. You have all played a vital role in guiding me in the job and so many of you have made the twelve months a pleasure to be here. I am grateful to you all in particular your friendship that is offered to me.

We are very fortunate to be part of BAPS and the future looks bright. We must be a team that is united in delivering the best that BAPS can offer.



Treasurer's Report – Julian Versloot

The 2019 financial position of the Ballarat Agricultural & Pastoral Society shows that we have produced what seems to be a healthy profit of \$86,436, however, had City of Ballarat (COB) not granted us \$100,000 towards Mt Rowan costs, we would instead have an adjusted loss of \$13,564. The profit achieved for the 2018 year was \$52,710, so when compared to the 2019 adjusted loss figure, it's a disappointing result. It must also be remembered that no Rural Achiever Award was held this year. The Ram Sale Income and Expenses covering approximately 30 rams, was inadvertently included in Sheep Show costs.

Total 2019 Operating Revenue excluding the COB monies was \$429,776, which is a decrease of \$45,527, or down about 9.6% compared to \$475,303 in 2018.

Our Spring Show revenue increased by approximately \$14,000 from the 2018 figure, which is coincidentally about the same figure as 2017.

Other items of note are:

- Wine Show income decreased by about 18%
- Rental income declined approximately 10%
- Sheep / Alpaca Show income increased roughly 18%
- Marquee Hire and Membership income were both down about 53% each

General expenditure for the year went down about 3.5% compared to 2018, however the most significant item of mention being Catering expense which increased by 75% - this relates to our hosting of the Midlands dinner.

It should also be noted that Spring Show income increased by 6% or thereabouts, but expenditure increased by 30%.

The year end Cash and Other Financial Assets (Term Deposits) for 2019 is \$314,481, which is \$7,451 less than the \$321,932 position a year ago, however if the \$22,200 remaining COB monies are removed then our net cash position goes down to \$292,281. On a brighter note, our Freehold Land was recently valued at \$6.50M on the basis of Commercial 1 compared to all previous valuations on the basis of Special Use. You will also note that our Property, Plant & Equipment has increased by more than the amount of the \$2.77M revaluation. This is because the Mt Rowan purchase price plus other sunk costs have been booked in full. The Other Liability of \$2.51M is the amount owed to Federation University under the contract.

I would like to thank our office team Lucy and Georgina, as well as Kate and others who have assisted me over the last 12 months.

It is my opinion that the financial position of the Ballarat Agricultural and Pastoral Society, at 31st March 2019 remains sound therefore enabling us to continue the promotion of the Society's objectives.

Ballarat Agricultural & Pastoral Society Inc.ABN: 47 574 429 194

Financial Statements

ABN: 47 574 429 194

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ABN: 47 574 429 194

Statement of Profit or Loss

1 61 1110 1 641 2114 64 1 1141 611 2010	2019	2018
	\$	\$
Income		
Ballarat City Council - R&M Reimbursement	1,684	4,756
Catering	3,754	3,511
Grants	-	4,675
Interest	4,702	4,186
Marquee Hire	1,722	3,606
Mt Rowan Grant	100,000	20,840
Profit/(Loss) from Shows		
Sheep/Alpaca	4,954	6,703
Spring	80,574	107,750
Wine	5,951	8,028
Ram Sales	-	543
Rural Lifestyle Expo	-	935
Rural Achiever Awards	-	1,310
Memberships	4,932	7,416
Sundry Income	3,256	460
Rental	110,197	122,219
	321,726	296,938
Expenditure	 	
Accountancy	-	2,700
Annual Leave Provided	3,295	1,201
Audit Fees	3,500	2,900
Bank Fees & Interest	756	1,273
Catering	5,270	3,016
Cleaning & Security	3,340	3,251
Computer & Website Expenses	248	4,457
Consulting	716	1,248
Depreciation	20,119	21,535
Electricity & Gas	14,418	15,304
Insurance	29,290	27,938
Maintenance Contractors	12,832	14,062
Legal & Professional Fees	-	3,714
Petrol	79	75
Printing, Stationary & Postage	2,736	3,865
Rates	3,477	5,350
Rent	5,592	5,488
Repairs & Replacements	5,391	10,280
Subscriptions & Registrations	4,301	3,224
Sundry Expenses	2,652	2,826
Superannuation Contributions	10,376	9,047
Telephone	3,550	3,033
Wages	103,352	98,441
	235,290	244,228
Surplus for the Year	86,436	52,710

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Statement of Financial Position

As at 31 March 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	4	164,481	108,846
Receivables	5	26,242	14,844
Other Financial Assets	6	150,000	213,086
Other Assets	7_	5,134	731
TOTAL CURRENT ASSETS	_	345,857	337,507
NON-CURRENT ASSETS Property, Plant and Equipment	8 _	9,216,368	3,873,806
TOTAL NON-CURRENT ASSETS	_	9,216,368	3,873,806
TOTAL ASSETS	_	9,562,225	4,211,313
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	9	15,288	17,061
Employee Benefits	10	7,321	4,026
Other Liabilities	11 _	2,512,797	19,843
TOTAL CURRENT LIABILITIES	_	2,535,406	40,930
TOTAL LIABILITIES	_	2,535,406	40,930
NET ASSETS	_	7,026,819	4,170,383
MEMBERS' FUNDS			
Retained Surplus		613,819	532,383
Asset Revaluation Reserve		6,403,000	3,633,000
Bad Weather Reserve	_	10,000	5,000
TOTAL MEMBERS' FUND	=	7,026,819	4,170,383

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Statement of Changes in Equity For the Year Ended 31 March 2019

2019

	Asset Retained Revaluation Bad Weather Surplus Reserve Reserve To		Total	
	\$	\$	\$	\$
Balance at 1 April 2018	532,383	3,633,000	5,000	4,170,383
Surplus for the Year	86,436	-	-	86,436
Transfers to reserves	(5,000)	-	5,000	-
Revaluation		2,770,000	-	2,770,000
Balance at 31 March 2019	613,819	6,403,000	10,000	7,026,819

2018

	Asset Retained Revaluation Bad Weather Surplus Reserve Reserve Total			
	\$	\$	\$	\$
Balance at 1 April 2017	484,673	3,633,000	-	4,117,673
Surplus for the Year	52,710	-	-	52,710
Transfers to reserves	(5,000)	-	5,000	
Balance at 31 March 2018	532,383	3,633,000	5,000	4,170,383

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Statement of Cash Flows

		2019	2018
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from Customers		434,217	589,268
Payments to Suppliers and Employees		(427,374)	(507,864)
Interest Received		3,387	4,117
Grants Received		100,000	20,840
Net Cash Provided by Operating Activities	12	110,230	106,361
CASH FLOWS FROM INVESTING ACTIVITIES: Net Proceeds from Term Deposits Purchase of Property, Plant and Equipment	_	63,086 (117,681)	(53,666) (39,949)
Net Cash Used in Investing Activities	_	(54,595)	(93,615)
Not because in Cook and Cook Emission to Hold		EE 025	40.740
Net Increase in Cash and Cash Equivalents Held		55,635	12,746
Cash and Cash Equivalents at Beginning of Year	. –	108,846	96,100
Cash and Cash Equivalents at End of Financial Year	4 =	164,481	108,846

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Notes to the Financial Statements

For the Year Ended 31 March 2019

1 Basis of Preparation

In the opinion of the Committee of Management, the Society is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared in accordance with the requirements of section 60.40 of the *Australian Charities and Not-for-profits Commission Regulation 2013* (ACNC Regulation) and the *Associations Incorporation Reform Act (Vic) 2012*.

The financial statements have been prepared on an accrual basis of accounting.

2 Summary of Significant Accounting Policies

(a) Income Tax

The Society is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(b) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

(c) Revenue and Other Income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Society and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Interest Revenue

Interest is recognised using the effective interest method.

Membership Subscriptions

- (i) Annual Subscriptions are brought to account as income in the year received.
- (ii) Gold Pass Memberships are brought to account as income in the year received.

Other Income

Other income is recognised on an accruals basis when the Society is entitled to it.

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

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Notes to the Financial Statements

For the Year Ended 31 March 2019

2 Summary of Significant Accounting Policies (continued)

(e) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Valuation of Land

Land is carried in the accounts at market valuation prepared by independent Certified Practising Valuer, Adrian Doyle, on 17 May 2019.

Capital Works in Progress

Capital works in progress at 31 March 2019 include the costs associated with the purchase and development of the Society's new premises at Rose Hill Road, Mount Rowan. All costs associated with the further development of this site will be capitalised as works in progress until the completion of the development. Upon completion, these premises will be transferred to Land and Buildings.

At 31 March 2019, the balance remaining to be paid under the purchase contract for Rosehill Road, Mount Rowan, was recorded as a creditor of the Society.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Society or diminishing value value method using the following rates:

Building Improvements: 2.5 - 10% Plant and Equipment: 4 - 40% Office and Dining Room Furniture and Fittings: 10 - 40%

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Society becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

ABN: 47 574 429 194

Notes to the Financial Statements

For the Year Ended 31 March 2019

2 Summary of Significant Accounting Policies (continued)

Financial assets (continued)

Classification

On initial recognition, the Society classifies its financial assets at amortised cost.

Financial assets are not reclassified subsequent to their initial recognition unless the Society changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Society's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents (including term deposits) in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for financial assets measured at amortised cost.

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Society considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Society's historical experience and informed credit assessment and including forward looking information.

The Society uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Society uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Society in full, without recourse to the Society to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Society in

ABN: 47 574 429 194

Notes to the Financial Statements

For the Year Ended 31 March 2019

2 Summary of Significant Accounting Policies (continued)

Financial assets (continued)

accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Society has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Society renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Society measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Society comprise trade payables, bank and other loans and finance lease liabilities.

(g) Cash and Cash Equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(h) Employee Benefits

Provision is made for the Society's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled and are classified as a current liability.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the amounts expected to be paid when the liability is settled and is classified as a non-current liability.

Employee benefits for long service leave are recognise for all employees of the Society, other than casual employees who are not recognised until paid, upon completion of 7 years service, and are measured at their

ABN: 47 574 429 194

Notes to the Financial Statements

For the Year Ended 31 March 2019

2 Summary of Significant Accounting Policies (continued)

(h) Employee Benefits (continued)

nominal values. Where long service leave is expected to be settled within one year it is recorded under current liabilities. All other long service leave is recorded under non-current liabilities.

Changes in the measurement of the liability are recognised in profit or loss.

(i) Rental Expense

Rental relates to the annual rent paid to the City of Ballarat for the use of land within the Showgrounds complex. Under the terms of the Lease Agreement between the Society and the Council, the Council undertakes to place the annual rent into a special trust account for expenditure, as jointly agreed between both parties, on approved maintenance and/or capital works within the demised area. Monies received by the Society from the Council under terms of the Lease Agreement are brought to account as income. In future years, due to the contribution the Council has committed to make towards the development the Mount Rowan complex, the Society will no longer be reimbursed for approved maintenance and/or capital works at the Showgrounds complex.

(j) Comparative Amounts

Comparative amounts have been amended where the members of the Society believes it results in improved presentation of the accounts.

(k) Trophies

Perpetual trophies held by the Society with nominal value of \$10,000 are not included as part of the Society's property, plant and equipment for financial purposes.

3 Operating Revenue

	2019	2018
	\$	\$
Revenue from Shows:		
- Sheep/Alpaca	15,203	12,803
- Spring	254,164	240,112
- Wine	30,162	36,712
- Ram Sales	-	1,793
- Rural Lifestyle Expo	-	2,500
- Rural Achiever Awards	-	9,573
Grants Received	-	4,675
Interest	4,702	4,186
Rental	110,197	122,360
Marquee Hire	1,722	3,606
Memberships	4,932	7,416
Mt Rowan Grant	100,000	20,840
Other	8,694	8,727
_	529,776	475,303

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Notes to the Financial Statements

4	Cash	and	Cash	Equiva	lents

		2019	2018
		\$	\$
	ANZ Cheque Account	-	41,760
	ANZ Online Entries Account	-	16
	Bank of Melbourne Cheque Account	-	322
	Bank of Melbourne Savings Account	-	66,748
	Bendigo Everyday Account	12,614	-
	Bendigo Debit Card	305	-
	Bendigo Social Account	129,362	-
	Bendigo Mt Rowan Account	22,200	
		164,481	108,846
5	Trade and Other Receivables		
	Trade Debtors	24,379	14,844
	GST receivable	1,863	-
		26,242	14,844
6	Other Financial Assets		
	Term Deposits	150,000	213,086
		150,000	213,086
7	Other Assets		
•	Prepayments	3,388	300
	Accrued Interest	1,746	431
		5,134	731

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Notes to the Financial Statements

For the Year Ended 31 March 2019

8 Property, Plant and Equipment

Toporty, Flant and Equipment	2019	2018
	\$	\$
Freehold Land		
Land - At Independent Valuation 2019	6,500,000	3,730,000
	6,500,000	3,730,000
Building Improvements		
At Cost	106,186	106,186
Accumulated Depreciation	(63,987)	(58,935)
	42,199	47,251
	6,542,199	3,777,251
Capital Works In Progress		
Mount Rowan	2,613,862	26,775
	2,613,862	26,775
Plant and Equipment		
At Cost	173,707	169,522
Accumulated Depreciation	(113,808)	(100,418)
	59,899	69,104
Furniture, Fixtures and Fittings		
At Cost	2,676	2,676
Accumulated Depreciation	(2,268)	(2,000)
	408	676
	9,216,368	3,873,806

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Capital Works in Progress	Land	Plant and Equipment	Furniture, Fixtures and Fittings	Building Improvements	Total
	\$	\$	\$	\$	\$	\$
Opening Balance	26,775	3,730,000	69,104	676	47,251	3,873,806
Additions	2,587,087	-	5,594	-	-	2,592,681
Depreciation	-	-	(14,799)	(268)	(5,052)	(20,119)
Revaluation		2,770,000	-	-	-	2,770,000
Closing Balance	2,613,862	6,500,000	59,899	408	42,199	9,216,368

ABN: 47 574 429 194

Notes to the Financial Statements

For the Year Ended 31 March 2019

9	Trade	and	Other	Payables
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9	Trade and Other Payables	2019	2018
		\$	\$
	Trade Payables	15,288	12,112
	GST Payable		4,949
		15,288	17,061
10	Employee Benefits		
	Annual Leave	7,321	4,026
		7,321	4,026
11	Other Liabilities Income in advance	28,527	8,420
	Sundry Creditors	7,770	10,423
	Security Deposit	1,500	1,000
	Mount Rowan Settlement Payable	2,475,000	-
	·	2,512,797	19,843
12	Cash Flow Information		
	Reconciliation of net income to net cash provided by operating activities:		
	Surplus for the Year	86,436	52,710
	Non-Cash Flows in Result:		
	- Depreciation	20,119	21,535
	Changes in Assets and Liabilities:	(44.007)	44.070
	- (Increase)/Decrease in Trade and Other Receivables	(11,397)	11,378
	- (Increase)/Decrease in Prepayments	(3,088)	29,180
	- (Increase)/Decrease in Accrued Income	(1,315)	(69)
	- Increase/(Decrease) in Income in Advance	20,107	8,420
	- Increase/(Decrease) in Trade and Other Payables	(3,927)	(17,993)
	- Increase/(Decrease) in Provision for Employee Benefits	3,295	1,200
	Cashflows from Operations	110,230	106,361

13 Reserves

(a) Asset Revaluation Reserve

This reserve records the cumulative unrealised gains and losses in relation to the Society's Land.

(b) Bad Weather Reserve

The Society exercises judgement in setting aside funds in the event of weather causing cancellation or delaying an event held in the future. Because of the inherent uncertainty in this evaluation process, actual losses may be different from the originally estimated reserve.

ABN: 47 574 429 194

Statement by Members of the Committee

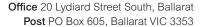
The Committee Members declare in their opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Reform Act (Vic) 2012.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.

Julian Versloot (Honorary Treasurer)

21 June 2019





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Ballarat Agricultural & Pastoral Society Inc.

ABN: 47 574 429 194

Auditors Independence Declaration under Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 to the Directors of Ballarat Agricultural & Pastoral Society Inc.

I declare that, to the best of my knowledge and belief, during the year ended 31 March 2019, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

PPT Audit Phy Ltd PPT Audit Pty Ltd

Jason D. Hargreaves

Director

20 Lydiard Street South, Ballarat

20 June 2019



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Ballarat Agricultural & Pastoral Society Inc.

ABN: 47 574 429 194

Independent Audit Report to the Members of Ballarat Agricultural & Pastoral Society Inc.

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Ballarat Agricultural & Pastoral Society Inc. (the Society), which comprises the statement of financial position as at 31 March 2019, the statement of profit or loss, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and statement by members of the committee.

In our opinion, the accompanying financial presents fairly, in all material respects, including:

- i) giving a true and fair view of the society financial position as at 31 March 2019 and of its financial performance for the year ended; and
- ii) complying with Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013 and the Associations Incorporation Reform Act (Vic) 2012.

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 are independent of the Society in accordance with the auditor independence requirements of *Division 60 of 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 audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Society in meeting reporting requirement of the *Australian Charities and Not-for-profits Commission Regulation 2013.* As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Society and should not be distributed to or used by parties other than the Society. Our opinion is not modified in respect of this matter.

Responsibilities of Management and the Committee

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act (Vic) 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Society'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 management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The Committee is responsible for overseeing the Society's financial reporting process.





Phone (03) 5331 3711 **Fax** (03) 5331 7980

Ballarat Agricultural & Pastoral Society Inc.

ABN: 47 574 429 194

Independent Audit Report to the Members of Ballarat Agricultural & Pastoral Society Inc.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design
 and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate
 to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher
 than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations,
 or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PPT Audit Pty Ltd
PPT Audit Pty Ltd

Jason D. Hargreaves

Director

20 Lydiard Street South, Ballarat 22 June 2019

BAPS MEMBERS 2018/2019

S	Adsett-Brown	R	Daunt	K	Greenbank	G	Mann	W	Ross
В	Aitchison	M	Daunt	R	Grieve	В	McCallister	D	Ross
С	Alcock	Ε	Davis	С	Grills	D	McCaw	W	Russell
R	Angus	J	Davis	J	Harbour	С	McCrow	M	Savage
В	Appleton	G	Dehnert	J	Hargeaves	R	McDonald	1	Selkirk
G	Archibald	L	Dehnert	Α	Harris	С	McIntosh	Α	Serrurier
N	Austin	J	Dehnert	W	Harrison	JR	McKay	В	Sidebottom
W	Austin	N	Dempsey	Р	Hartwich	D	Mckay	S	Silcock
L	Austin	M	Dickinson	Р	Hartwich	R	McKinnon	Α	Smith
D	Barnett	R	Dickinson	G	Harvey	M	McLean	E J	Smith
M J	Barry	L H	Donnellon Draffin	S A	Harwood	K W	McNab McNabb	R A	Smith Spickogol
	Barty				Hayes				Spielvogel
K	Beckett	RJ	Dunn	Н	Haymes	W	Merriman	R	Stacey
WR	Beggs	P	Dunn	R	Heagney	T	Mibus	C	Stagg
R	Beggs	M	Elsom	G	Hicks	P	Millear	J	Stephen
S	Best	D	Evans	S	Higgs	R	Miller	N	Swan
G P	Bingley	Р	Everist	М	Hill	J	Mitchell	В	Thomson
М	Blampey	Т	Ferguson	JW	Hinton	J	Molesworth	R	Tippett
Α	Boatman	G	Fisken	Α	Hives	L	Molesworth	В	Tippett
С	Boyd	Р	Fisken	D	Hopkins	J	Molesworth	J	Tischler
S	Boyle	Р	Fitzgerald	J	Humbert	M	Moreton	N	Tong
G	Calder	Р	Flanagan	I	Ireland	E	Muir (Molesworth)	M	Torres
AJ	Cameron	K	Fleay	С	Jackson	L	Mullane	Р	Trevenen
J	Cameron	С	Florance	J	Johnson	T	Nevett	С	Trickey
T	Campana	M	Forbes	K	Jones	R	Nilon	Α	Van Bree
S	Carter	M	Ford	R	Jones	D	Notman	J	Vernon
N	Cartledge	M	Ford	R	Keller	G	Notman	J	Versloot
S	Chant	Р	Franklin	R	Kelson	Т	Oats	J	Waddell
J	Chapman	Р	Fraser	С	Kennedy	С	Parker	С	Walker
С	Chester	S	Fraser	T	Kerr	G	Pearce	G	Walter
GΤ	Clarke	Α	Freeman	T	King	М	Pearse	С	Walter
WG	Cluff	J	Freeman	Р	Kirk	G	Philips	W E	Walton
М	Collins	М	Gallagher	Α	Knight	J	Philips	Р	Walton
С	Coltman	0	Gallagher	V	Little	G	Phillips	J	Watson
J	Colvin	В	Gallagher	М	Lovick	J	Plush	М	Wheaton
Р	Conroy	K	Gallagher	J	Lowe	М	Quartermain	RT	White
D	Cornish	Α	Gaunt	D	Lowing	G	Rees	R	White
W	Coutts	R	Gay	М	Lyon	М	Righetti	Р	Whykes
G	Crick	D	George	J	MacDonald	J	Robinson	R C	Wilkie
М	Daffey	S	Glen	Т	MacDonald	D	Rogers	Α	Wilson
Н	Daly	М	Govan	J	Macgill	P	Ronzio	D	Wilson
-	• ,			-	0 -	•			

FIXTURES 2018 - 2019

1. RURAL LIFESTYLE EXPO

Postponed until further notice

2. ANNUAL GENERAL MEETING AND DINNER

Thursday 19 July 2018 – 6.30pm for 7pm Dinner. AGM commences at 8pm

2. 137th BALLARAT SHEEP

Sunday 29th July 2017 – Ballarat Showgrounds

3. BALLARAT MERINO RAM SALE

Sunday 29th July 2018 11am – Ballarat Showgrounds

5. BALLARAT WINE SHOW

10th – 12th October 2017 Saturday 13th October - Presentation Dinner St Patrick's Cathedral Hall

6. 151st BALLARAT SPRING SHOW

Friday 9th, Sat 10th, Sun 11th November 2017