

Council

2020 WINE SHOW OF WESTERN AUSTRALIA –
SPONSORSHIP ARRANGEMENT

Community Grant Application and attachments – April
2020 (withdrawn)

Meeting Date: 8 September 2020

Number of Pages : 17



**Community Grants for
Incorporated Clubs and Community Organisations
2020 / 2021**

Closing Date for Applications – Thursday 9 April 2020

SECTION A
Applicant Information

Name of Organisation:

Wine Show of WA

Postal Address:

PO Box 31 Mount Barker WA 6324

Street Address (office or premises):

Unit 6, 622 Albany Hwy Mount Barker WA 6324

Contact Person

Name: Marie O'Dea

Telephone: 0407 795 813

Position: Coordinator

Email: info@wineshowwa.com.au

I, being the contact person listed above, acknowledge that the above organisation accepts the terms and conditions of the grant, as outlined on page 4.

Is your organisation an incorporated body? Yes / No Yes _____

Are you registered for GST purposes? Yes / No Yes _____

If yes, please provide your ABN: 27 345 195 254 _____

SECTION B

General Information about your Organisation

Describe the main purpose of your organisation and the services it provides:

The Wine Show of WA is run by a sub-committee of the Mount Barker and Districts Agricultural Society. The committee exists to run the only wine show in WA that is exclusively for WA produced wines across all regions. In 2020 we hope to run our 43rd show.

Wine shows provide an opportunity for winemakers to have their wines assessed by an independent group of judges against the products of their peers. Past judges (eg. James Halliday) have been influential in developing and guiding the quality of wines produced in our region. International judges have an opportunity to visit the Great Southern and assess the wines from all parts of WA. Export linkages can also be developed.

The Wine Show of WA is important in the development of wine judges and improving the palates of our local winemakers involved in the show.

Please provide membership numbers for the last three years:

2019 / 2020 - ⁸ _____ 2018 / 2019 - ⁷ _____ 2017 / 2018 - ⁶ _____

Please provide information on how often your organisation meets and that it is actively operating. Detail how your organisation operates ie: volunteers, paid staff or a combination.

Our membership numbers are a reflection of our committee members, not how many wineries participate in the wine show itself. We usually have somewhere between 90 and 120 different wine companies enter wines. All members are volunteers, our coordinator is paid an honorarium as are our judges. The Wine Show of WA utilises various volunteer groups to provide us with services during the Show week for which they are paid. The Lions Club help in the show set up and pack down and in 2018 and 2019 our glass washing task was undertaken by a variety of groups coordinated by the Plantagenet Historical Society.

What geographical area does your organisation cover?

The Wine Show of WA has entries from across all wine making regions of the state. We invite judges from interstate and overseas and our sponsors are from across Australia. Our committee members come from Perth, Margaret River, Albany, Frankland, Mt Barker and Porongurup. Our wine industry sponsors operate in WA, but may have a base interstate. In 2019 we had an international sponsor, Olavin who make wine tanks and have their products used in the Plantagenet Wines facility. In 2018 & 2019 we paid for the Wine Show of WA trophy winners and sponsors to feature in the Wine Business Magazine. The magazine is industry focused for wine business and has national and international subscribers.

Please describe eligibility requirements for membership or access to your service(s).

Committee members belong to the Mt Barker & Districts Agricultural Society. To enter the show, exhibitors must meet various criteria relating to volume, variety and stage of production. The unifying criteria is that the wine must be made with grapes only from WA.

Do you have any other comments?

The 43rd Wine Show of WA will again hold their trophy presentation event in Mt Barker at the end of the judging week. The exhibitor tasting that precedes the trophy presentation lunch brings 200 plus wine industry people into Mt Barker. This will be the third consecutive year we will hold the awards ceremony in Mt Barker (Plantagenet Wines is the venue). Prior to Covid-19 we had discussed plans to combine some information sessions for winemakers to encourage greater numbers of them to come to Mt Barker for the exhibitor tasting and lunch and combine it with industry forums. The show brings wine judges from interstate and overseas and provides an opportunity for them to see what the Great Southern wine region is all about. In exchange for supporting the show a trophy will be named the Shire of Plantagenet trophy and other benefits are provided such as recognition in all printed materials, website & social media.

SECTION C

Details of your Grant Application

Please supply the following details:

Reason for Funding?

Our funding request is to cover hire costs of Frost Pavilion for the week of judging. We will set up for the show on Monday 12th October and pack down in the afternoon of Friday 16th October. We may require earlier access in previous week and understand we will need to vacate for the photography exhibition no later than Monday 19th Oct. This is a return to the original location for the Wine Show and will require some changes in how we manage the pouring of wines and clearing of wines after each bracket of judging, but provides greater flexibility in when the show is held. Apart from the in-kind sponsorship (around \$1 000) we would appreciate a cash contribution of \$1 500 for a trophy and promotions. The committee is also considering some options to install a glass washer in the Taylor Dennis pavilion that if adequately protected from theft and damage could be used by others hiring the facilities.

Benefits of project / who will benefit?

The community benefits with opportunities for local groups to fund-raise through the provision of services to the show (Lions Club for example). The judging team of 16 plus stewards from other wine regions all stay in local accommodation and catering services are locally sourced. The judging panel members are not all winemakers, some are wine buyers or sommeliers and their stay in the Great Southern has sale benefits for local producers. The state wine industry is a beneficiary as we bring in judges from interstate and overseas and they are only assessing WA wines. The tourism sector should also benefit as we encourage sponsors to stay beyond the trophy presentation lunch and enjoy the region. The event puts a focus for the wine industry on Mt Barker and Great Southern.

How does this project relate to your organisation and its goals?

The Wine Show of WA is the entire reason for the committee to exist and in running the show we support the local horse show as the two groups operate under the Mt Barker and District Agricultural Society.

If you are requesting a grant for maintenance on a building, please indicate who owns the building and the land that it is situated on.

Although not a maintenance request, there is potential for new infrastructure to operate the show (trolleys and other equipment) that could be made available to other users of the facilities at Frost.

If this relates to a recurring event, number of attendees at the previous event	200
Amount of grant requested	\$ 1500
Project Total (If applicable)	\$ _____
Own Funding (If applicable)	\$ _____
Funds held which could be accessed for the project	\$ _____
Other Funding (If applicable)	\$ _____

The Council will consider funding up to one third the cost of one-off projects. Please provide details of funding assistance recently sought from other funding bodies, including for this application.

SECTION D

How to Lodge this Application

Please complete and submit this form to the Shire by the due date of 9 April 2020. All applications must be complete in order to be considered.

Late applications or applications which do not include a copy of recent financial statements, (preferably an audited financial report), will **not** be considered by the Council. Where financial statements are not available recent bank statements may be accepted.

Applications from organisations that operate a facility with sale of alcohol are likely to receive increased scrutiny over other applications.

Financial assistance grants will not be provided for projects that are underway or completed.

Please attach the following to this application:

- Any additional information that you believe will assist this application;
- A copy of the audited financial statements for your organisation for the last financial year. If these are not available, the minimum requirement is the organisation's most recent profit and loss statement;
- Quotes that support dollar amounts of the project; and
- Plans or diagrams that easily illustrate your request, if applicable.

Ways to submit your application (which must be received by Thursday 9 April 2020)

- By Post: To Shire of Plantagenet, P.O. Box 48, Mount Barker, WA, 6324.
- In Person: To Shire of Plantagenet, 22-24 Lowood Road, Mount Barker, WA, 6324.
- By Email: To info@sop.wa.gov.au

Please contact Alison Kendrick on 9892 1132 or email info@sop.wa.gov.au if you have any enquires about making an application.

SECTION E

General Information

Council Policy on Community Grants to Incorporated Organisations and Clubs

Applications for financial assistance will be prioritised based on what the Council believes will provide the greatest overall benefit to the quality of life of the residents of the Shire of Plantagenet.

Capital Works on Shire buildings and infrastructure

Applicants for financial assistance that relate to capital improvements on Shire buildings or infrastructure are required to contact Alison Kendrick on 9892 1132 or email info@sop.wa.gov.au for further information prior to submitting your application. Funds may be sought in the Shire's capital works budget rather than providing a community grant for such projects.

GST and Community Grants

The Australian Taxation Office (ATO) has issued the GSTR 2000/11 'Goods & Services Tax: Grants Of Financial Assistance' which provides their rulings on grants of financial assistance and funding. A copy of this ruling may be found at <http://www.taxreform.ato.gov.au>.

Grants made to community organisations will be subject to GST where they represent consideration for a taxable supply. This means that grants which are subject to GST will need to be 'grossed up' by 10%, otherwise the grantee will have an effective reduction in funding. The grantee will be required to remit 1/11th of the grant to the ATO as GST and should be entitled to claim the input tax credits related to expenditure incurred. If a grantee is not registered, or not required to be registered, then no GST will be payable on the supply, however withholding tax may apply which would reduce the available amount of the grant.

Applicants are encouraged to obtain an ABN to avoid withholding tax difficulties

Terms and Conditions upon acceptance of a Grant

1. The grantee is required submit evidence of expenditure to the Shire of Plantagenet of the grant funding provided. (ie: a financial statement identifying all revenue and expenditure incurred on the project certified by the president of the applicant or any other form, information or supporting original documentation as required by the Council). Such evidence is not required for untied grants for operating expenditure.
2. Acknowledgment of the Shire's contribution must be made in an appropriate manner in a form acceptable to the Shire. (ie: the Shire of Plantagenet expects to be noted as sponsor in any advertising or promotional material in relation to the funded project. If the project is a building or other similar physical structure a plaque to be mounted in recognition of the Shire's contribution, signs erected in relation to the project to note the Shire of Plantagenet as sponsor, etc).
3. The grantee must use the grant funds within the relevant grant application financial year.
4. The grantee will provide an invoice to the Shire of Plantagenet in order for funds to be released, together with the evidence noted in Point 1 (including or excluding GST depending on grantee's GST status).

Shire of Plantagenet - Community Grant Application

Additional information for Section C (form would not allow entry of information) & explanatory for audited accounts



Grant request of \$1 500 cash and use of Frost Pavilion at no cost.

Overall budget for the Wine Show is around \$120 000 - \$140 000 depending on entry numbers, travel costs and equipment expenditure. In 2020 we expect to have some costs for new and modification of current equipment because of change in venue.

Please note that last year our chart of accounts was rewritten to reflect changes to our operations and items that may have had zero cost previously are reported differently. Secretarial costs are now recorded as Event's Co-ordinator. Judge honorariums have increased as we now pay our associate judges something for their time and travel. We also paid for a travel prize that has previously been donated by an airline and wrote off some long outstanding debt. The show in 2019 effectively broke even.

Prior to Covid-19 we were already aware of some sponsorship changes due to economic climate and disastrous vintage on the east coast. Fortunately, WA has not suffered smoke taint or bushfire, but the 2020 vintage had its own constraints due to lack of water and temperatures at particularly times of grape growth.

No decision has yet been made about cancelling or postponing the Wine Show, but travel restrictions between states let alone internationally are making it difficult to consider our overall budget impact.

It is important to Mt Barker and the Shire of Plantagenet that the Wine Show of WA continues to be held in Mt Barker. Regionally based sponsors support holding the show in Mt Barker and the location is part of the attraction for our judges and stewards.

Cash will be important to the show as we cannot ask many of our suppliers (accommodation, catering, staging and travel) to provide in kind support. For this cash the Shire of Plantagenet does receive advertising and promotional benefits and the wine industry is an important part of the overall economy in our shire and region.

CARTEHIL Public Accountants

ABN 93 207 397 664

PO Box 210
Mount Barker WA 6324

P. 08 9851 2024

F. 08 9851 1121

WINE SHOW OF WESTERN AUSTRALIA
ABN: 27 345 195 254

FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2019

WINE SHOW OF WESTERN AUSTRALIA
ABN: 27 345 195 254

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WINE SHOW OF WESTERN AUSTRALIA
ABN: 27 345 195 254

INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	This Year \$	Last Year \$
Income		118,620	136,380
Revenue			
Expenditure		(1,430)	(1,148)
Accountancy expenses		(3,300)	(3,110)
Advertising expenses		(960)	-
Auditor's remuneration		(3,842)	-
Bad and doubtful debt expenses		-	(133)
Freight and cartage		(119,227)	(117,109)
Other expenses		(10,139)	14,880
		(10,139)	14,880
(Loss) Profit for the year			
Retained earnings (Accumulated losses) at the beginning of the financial year		321	(14,560)
Total available for distribution (loss)		(9,818)	320
Balance at 31 December 2019		(9,818)	320

The accompanying notes form part of these financial statements.

WINE SHOW OF WESTERN AUSTRALIA
ABN: 27 345 195 254

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	This Year \$	Last Year \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		42,905	49,160
Trade and other receivables	3	9,317	11,955
TOTAL CURRENT ASSETS		<u>52,222</u>	<u>61,115</u>
NON-CURRENT ASSETS			
Property, plant and equipment	4	5,995	5,995
TOTAL NON-CURRENT ASSETS		<u>5,995</u>	<u>5,995</u>
TOTAL ASSETS		<u>58,217</u>	<u>67,110</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	5	1,245	-
TOTAL CURRENT LIABILITIES		<u>1,245</u>	<u>-</u>
TOTAL LIABILITIES		<u>1,245</u>	<u>-</u>
NET ASSETS		<u>56,972</u>	<u>67,110</u>
EQUITY			
Opening Balance		66,790	66,790
(Accumulated losses) Retained earnings		(9,818)	320
TOTAL EQUITY		<u>56,972</u>	<u>67,110</u>

The accompanying notes form part of these financial statements.

WINE SHOW OF WESTERN AUSTRALIA
ABN: 27 345 195 254

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

	This Year \$	Last Year \$
3 Trade and Other Receivables		
Current		
BAS Refund Due	3,756	3,185
Trade Debtors	5,225	3,842
Mastercard	336	857
	5,561	4,699
BAS Clearing Account	-	4,071
	9,317	11,955
4 Property, Plant and Equipment		
Plant & Equipment	5,995	5,995
Total Plant and Equipment	5,995	5,995
Total Property, Plant and Equipment	5,995	5,995
5 Trade and Other Payables		
Current		
Trade Creditors	646	-
BAS Clearing Account	599	-
	1,245	-

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF WINE SHOW OF WESTERN AUSTRALIA
ABN: 27 345 195 254**

Report on the Financial Report

I have audited the accompanying financial report, being a special purpose financial report, of WINE SHOW OF WESTERN AUSTRALIA, which comprises the balance sheet as at 31 December 2019, and the income statement, notes comprising a summary of significant accounting policies and other explanatory information, and the director of 's (the trustee's) declaration.

Trustee's Responsibility for the Financial Report

The trustee of the trust is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the trust deed and for such internal control as the trustee determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error. In Note 1, the director also states, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements, that the financial statements comply with International Financial Reporting Standards (IFRS).

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting my audit, I have complied with the independence requirements of Australian professional ethical pronouncements.

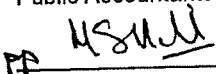
**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF WINE SHOW OF WESTERN AUSTRALIA
ABN: 27 345 195 254**

Auditor's Opinion

In my opinion:

- (a) the financial report of WINE SHOW OF WESTERN AUSTRALIA is in accordance with the trust deed, including:
- (i) giving a true and fair view of the trust's financial position as at 31 December 2019 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards and complying with the trust deed.
- (b) the financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

Name of Firm: CARTEHIL
Public Accountants

Name of Director: 
Stephen Carter

Address: 25 Lowood Rd, Mount Barker, WA

Dated this 11th **day of** March 2020

WINE SHOW OF WESTERN AUSTRALIA
ABN: 27 345 195 254

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019

	This Year \$	Last Year \$
INCOME		
Entry Fees	61,780	59,925
Trophy Sponsorship	35,768	39,618
Sponsor Donations	17,218	29,627
	<u>114,766</u>	<u>129,170</u>
OTHER INCOME		
Exhibitors' Lunch	-	4,993
Dinner Ticket Sales	1,883	-
Interest Received	291	372
Other Revenue	1,680	1,845
	<u>3,854</u>	<u>7,210</u>
	<u>118,620</u>	<u>136,380</u>

WINE SHOW OF WESTERN AUSTRALIA
ABN: 27 345 195 254

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019

	This Year \$	Last Year \$
EXPENSES		
Accountancy Fees	1,430	1,148
Advertising	3,300	3,110
Auditor's Remuneration	960	-
Bad Debts Written Off	3,842	-
Bank Charges	1,624	555
Catering Costs	18,646	-
Cleaning	1,152	4,518
Computer Expenses	1,121	3,962
Donations	-	493
Event's Co-ordinator	20,000	-
Freight & Cartage	-	133
Glass Washing	2,000	-
Graphic Design	-	590
Hire Charges	1,003	-
Insurance	2,100	2,015
Judges' Honorarium	6,700	4,900
Judge's Accomodation	11,676	8,541
Meals-Show Week	5,550	11,070
Meals	-	8,655
Postage	511	209
Printing & Stationery	1,458	2,824
Promotion & PR	4,089	2,340
Rent	6,333	7,280
Repairs & Maintenance	672	85
Secretarial Services	-	27,156
Set Up & Pack Down	1,397	-
Show Runner Costs	3,706	-
Show Runner Staff Time	1,950	-
Show Runner Support Travel & Accom	1,561	-
Sponsorship Costs	-	1,075
Staging	4,231	7,639
Subscriptions	718	886
Sundry Expenses	32	2,060
Telephone	418	472
Tool Replacement	-	2,210
Travelling Expenses	10,823	10,900
Trophies	8,832	4,612
Website Design & Maintenance	189	-
Wine Purchases	735	2,062
	128,759	121,500

WINE SHOW OF WESTERN AUSTRALIA
ABN: 27 345 195 254

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019

	This Year \$	Last Year \$
(Loss) Profit	<u>(10,139)</u>	<u>14,880</u>