

Access Arts Annual Report 2002.

WORKSHOP PROGRAM 2002

Workshop Program 2002 offers a variety of workshops from our repertoire that reflect the needs and capabilities of people with disabilities. All workshops are run over four days. Drop-in projects are available from Nine to One.

Term One

Workshop:	'Be a clown'
Artist:	Circus Minimus Tasmin McGuin & Donna Carstens

The focus of this workshop was to introduce the participants to the wild, wacky and wayward world of clowns. Using the elements of theatre, slapstick and a red nose clown, participants collaborated to create short clown scenarios.

Workshop:	Multi Arts
Artist:	Brian Craddock, Daniel Anderson & Rose Marie Sulk

Designed for people with high support needs participants learnt how to create and design fabric for costumes for their puppets, to make a puppet in latex and basic performing and controlling of the puppet character.

Workshop:	Film
Artist:	Damian Simankowicz and Julie Trunkfield

The course aimed to thoroughly verse the actors in the process of blocking and performing for a camera. The actors gained an intimate understanding of the procedures and terminology used when shooting a film. Edited examples of each week were given as Showreels to participants.

Term Two

Workshop:	Performance Skills Intervention
Artist:	Circus Minimus- Tasmin McGuin & Donna Carstens

This workshop offered an exploration of performance skills such as developing a sense of presence and focus in participants work, using objects and prop manipulation, character development, extending gesture and developing the internal world and working in an ensemble.

Workshop:	Multi-Arts Making Organic Music
Artist:	Moto Niwa

The workshop focused on making musical instruments and developing a musical ensemble with others.

Workshop:	Radio Play
Artist:	Elizabeth Navratil

Using words, music and sounds to create illusions for the listener, Liz Navratil directed a recently written play, co-authored with Western Australian Eleana Bredeneyer, "Inside the Glass." Actors were exposed to text and the sounds that make a successful radio play.

Term Three

Workshop:	Multi-Arts Handmade Paper Tea Lights
Artist:	Elizabeth Stewart

Designed for people with high support needs this workshop incorporated relief-painting techniques for decoration. Participants in the workshop constructed and decorated their own paper tea lights. This project explored principles of sculpture and printmaking techniques, allowing workshop participants to have more of an insight into these visual art practices.

Workshop:	"Miraculous"
Artist:	Marcus Hughes

This workshop led on from the work in progress done in 2000. The production looked at extending and adding parts to 'Miraculous'. This workshop developed into a performance in the Visy Theatre attended by friends and relatives of the cast.

Workshop:	Telling Songs
Artist:	Chris Pye

In musical theatre much of the narrative is told through the song, placing great responsibility on the singer to clearly convey the emotional essence of the song and information essential to the audience. In this intensive series of workshops participants approached the song as a monologue which is sung. Participants explored the emotional and intellectual events and revelations embedded in the lyrics and melody.

Projects 2002

CACA COURAGE National Tour

Confronting, sexy, funny, challenging, surprising and very unsentimental. They are so brave, brave enough to take to the road, unleashing twelve in your face performances on the unsuspecting Australian public. The wild and reckless ensemble of CACA COURAGE appeared at the Highbeam Festival in Adelaide on 2nd May, Perth 8th May and Albany 14th May. The performances were acclaimed and assisted other DADAA organisations who hosted the tour to develop regional audiences and projects.

Brisbane Outsider Studio

A pilot program during 2001 developed a gallery space in the Powerhouse Cultural Precinct. In 2001 a continuation of this project provided a group of committed Access Arts Artists to develop a body of work in collaboration with artist David Usher. Solo and group exhibitions were held during the year to showcase work by artists who utilised the studio during 2002. Exhibition sales were achieved from local, international and national contacts.

Sculpture in the Landscape

Following on from workshops held over the last two years, artists Sally Hart, Pippi Hills, and David Usher worked with members to develop artistic relationships with the Powerhouse precinct. The Sculpture in the Landscape Project accessed by a cross section of the local community and Access Arts members, focused on the development of sculptural works that reflected an interaction with the built and natural environments. The participants explored manipulating natural plant materials alongside recycled materials, fashioning sculptural works that blended and commented on specific

aspects of the environment. This Project was supported by the Brisbane City Council.

Cultural Links

Preparation for this project aimed to develop a key element of focus on the support for Indigenous people before & after hospitalisation. During 2002 we aimed at further enhancing the development of previous partnership projects between John Oxley Memorial Hospital & Access Arts by re-establishing culturally appropriate 'Links' between Indigenous people currently living in the Institution or who are marginalized due to mental health or social situation and their local communities.

Art Nexus – Far North Queensland

Access Arts has been working in regional Queensland since 1992 conducting tours and schools programs. The work has often been spasmodic and reliant on project funding which while successful in terms of participation and community awareness raising has not encouraged a continuity of activity once Access Arts has left the region. To address this, Arts Nexus and Access Arts developed a partnership during 2002 to assist the development of Disability Awareness Training via local council initiatives. Access Arts and Arts Nexus staff conducted a 2 day training session in Cairns and Innisfail with community stakeholders.

Grapple

This project has developed from a 2 year relationship with Regional Gallery Association, Thurwingowa Council and Hands on Art. Access Arts assisted and advised on aspects of audience development and inclusion of people with disabilities in the exhibition Grapple.

Grapple is a touring exhibition of interactive sensory artworks, with artists' residencies, education and public programs that involve people with visual impairment living in regional communities.

Grapple seeks to challenge vision being the predominate influence on the way galleries present, and audiences engage with art and in doing so it will enable people with visual impairment to have access to, and experience of art making, art, and galleries, thus providing them with a means of creative expression, visibility and involvement in the cultural life of the community.

Asia Pacific Wataboshi Music Festival, Brisbane 2003

During 2002, Access Arts will continue to strengthen relationships and contact in the Asia Pacific region. We will make preparations to host the Asia Pacific Wataboshi Music Festival at the Powerhouse seeking corporate and community support for one of our largest and most innovative festivals.

The Department of Disability Services Queensland and Arts Queensland have become strategic partners in the hosting of the Asia Pacific Wataboshi Music Festival – Brisbane 2003. This festival will showcase creative expressions from artists experiencing disabilities from Queensland, Australian States and 12 Asian Pacific countries.

In 2002, Access Arts and the Minister for the Arts Mr Matt Foley hosted a parliamentary reception for Mr Harima and potential sponsors of Wataboshi to assist in the development of the festival. The stage is being prepared for by international, national and local performers to showcase their talents around the theme of Living the Dream.

Patrons Message

The past year has been one of tremendous accomplishment by artists, made possible through the support, management and coordination provided by Access Arts. Some of the highlights for 2002 include The Book Expo Author's Market which brought published authors and readers together.

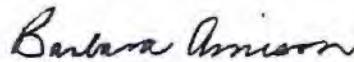
Solo exhibitions of individual artists and groups shows at conferences which enabled visual arts opportunities for showing and selling their work.

The Access Arts and Queensland Performing Arts Centre's production of 'CACA Courage' which toured interstate attracting wide audience and media coverage, Creative development support for performers to develop new work as individuals or in collaboration with other interstate artists and

The announcement of Access Arts as host of the Asia Pacific Wataboshi Music Festival in November 2003.

As Patron, I encourage Access Arts to continue its important work. The organisation's highly regarded reputation, nationally and internationally, has not been lightly won. Rather, it stems largely from the input of the management committee and staff who devote their considerable personal and professional energies into facilitating their members' visual arts and performance projects.

May I warmly congratulate Access Arts on what has already been achieved and extend my best wishes for a most productive and fulfilling year ahead.



Barbara Amison
Patron of Access Arts

Ministers' Message

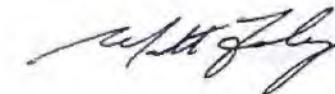
With the creation of the Creative Queensland Cultural Policy in 2002, the Queensland Government set the future for a culturally dynamic Smart State. The Creative Queensland Policy and the cultural activity reflected in the companion document Creative Government build on the expertise and infrastructure of organisations such as Access Arts to deliver an innovative range of programs that meet community aspirations.

The Queensland Government has a long commitment to removing the existing social, attitudinal, and environmental barriers to create better access to arts and cultural events that all Queenslanders can enjoy in support of this. Access Arts has received funding from Arts Queensland under the Cultural Infrastructure Program and is recognised as Queensland's peak Arts and Disability organisation.

Arts Queensland is a strategic partner in supporting the 7th Asia Pacific Music Festival and assisted Access Arts in hosting a parliamentary reception for the Founder of the Wataboshi Festival, Mr Harima, in October 2002 during his visit to Brisbane.

It also gave me great pleasure to launch in November 2002 the Book Expo Authors Market to support self-published Queensland Authors. The event demonstrated Access Arts capacity to promote new networks, support writers and create innovative methods of marketing and audience development.

Access Arts continues to ensure Disability Awareness remains on the agenda of organisations and communities across Queensland. I congratulate the staff, management committee and members on an exciting and productive year.



Matt Foley
Minister for the Arts

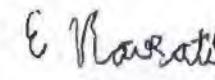
President's Message

2002 has been another big year for AAI. The company has continued to reach national, international and local audiences with the tour of CACA Courage, cultural exchange programs, development of the Asia Pacific Music Festival, hosting of overseas artists and volunteers, Disability Awareness Training in regional Queensland and achieving international sales from the Outsider Gallery Studio.

It has been a great experience for me to be one of the members of the CACA Courage National Tour. I saw how well received the name and reputation of Access Arts was everywhere we travelled and performed.

I also facilitated the radio play workshop and really enjoyed having the writer, Eleana Bredemyer visit us on an exchange program from DADDA in Perth. Eleana enjoyed her visit and the hospitality Access Arts showed so much that she is keen to return again sometime in the future.

We have supported many other performers, writers, visual artists, dancers and musicians to explore, create and promote their work, achieving outstanding results.



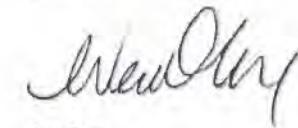
Liz Navratil
President

Director's Message

It has been a great pleasure to undertake a range of projects and programs in 2002 that were both new and rewarding for me. I was especially pleased to go on the National Tour with CACA Courage and witness first hand the experience and craftsmanship of actors Bob Williams, Liz Navratil, Kathy Brennan, Willie Prince and Scotia Monkovich as they kept the show on the road and delivered some remarkable performances in Adelaide, Perth and Albany. The results achieved national recognition and allowed Access Arts to make many friends along the way. It is important for us to converse and debate regularly the strengths and contribution that our work has for our own communities and the general public and to do it on a national and international stage.

During the year we welcomed the founder of the Wataboshi Festival Mr Harima, with a reception at Parliament House hosted by the Minister for the Arts, Mr Matt Foley. Mr Harima met with indigenous elders, community and corporate leaders and regional arts workers who all have an interest in developing the Festival and creating networks with the Asia Pacific region.

My admiration for the members of Access Arts, our volunteers, friends and supporters continues to grow. My heartfelt thanks to Mr Peter Vane who assisted me in the early development of the Wataboshi journey and without whom I would not have had such a clear view of the path ahead.



Neal Price
Executive Director



ACCESS ARTS INC.

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2002

Note	This Year	Last Year
\$	\$	\$

INCOME		
Grants Received - Arts Councils	1	144,775.00
Grants Received - Australia Council	3	34,251.00
Grants Received - State/Territory Council	4	5,100.00
Grants Received - Community Services		
Commissions	5	170,265.00
Grants Received - Department of Health & Ageing	6	38,257.00
Grants Received - Other Funding Bodies		
		410,393.00
		410,393.00

EXPENDITURE		
Advertising & Documentation		10,064.57
Australian Recording & Broadcast		672.04
Auditor's Remuneration	5	8,515.25
Rent - Office		800.00
Carrying		1,258.24
Cleaning		1,108.37
Computer Equipment		1,000.00
Depreciation		10,381.29
E-mail & Internet		2,019.77
Freight & Postage		880.00
GST - Adjustments		4,070.25
Holiday Pay		1,044.79
Insurance		15,400.56
Meeting Expenses		250.00
Motor Vehicle Expenses		8,573.59
Movement in Provision for Long Service Leave		1,626.30
Marketing		10,004.10
Postage		4,258.63
Printing, Stationery & Photography		6,662.43
Product Expenditure	9	164,315.40
Purchase of Minor Assets		1,254.43
Refund		125.00
Rent		12,143.55
Repairs & Maintenance		1,218.40
Reserve Movement		1,250.57
Staff & Board Training & Development		550.58
Staff Amenities		1,013.94
Stationery Expenses		1,017.42
Superannuation Contributions		12,471.52
Telstra		9,800.65
Travel & Lodging		5,408.27
Venue Hire		4,705.42
Wages & Salaries	10	159,174.25
Workcover Insurance		825.12
		536,545.55
		471,717.20
		(75,828.25)
		(64,170.00)

Note	This Year	Last Year
\$	\$	\$

OTHER INCOME		
Interest Received	11	2,195.03
Income from Project & Product Licences	12	31,000.00
General Revenue	13	21,440.33
		53,643.00

NET OPERATING LOSS		
Retained Profits - Beginning of Year		45,257.20
		59,621.60
		74,623.60

UNAPPROPRIATED PROFITS AT 31ST DECEMBER 2002		
	14,236.52	50,610.60

The accompanying notes form part of these financial statements

Treasurer's Report

From a financial point of view for 2002, Access Arts Inc. delivered a modest operating profit margin. While the world at large is in general in decline in its financial outcomes for the year, the project undertaken were in a growth and by comparison very profitable for the company. In the end the overall financial administration has also increased and the reported outcome is to be better for it.

For such a modest organisation, the P&L statement is good to see, the document is honest in its economy and the transparency of expenditure in operations and administration is a much needed function.

The deficit is \$10.2 million in many operational costs and these will need to be managed in during 2003 to re-establish the confidence and trust the balance sheet has a more meaningful position. As the board is to be determined in the coming months, a review of organisational and financial risk will be discussed further.

The deficit is \$10.2 million in many operational costs and these will need to be managed in during 2003 to re-establish the confidence and trust the balance sheet has a more meaningful position. As the board is to be determined in the coming months, a review of organisational and financial risk will be discussed further.

Mark Hughes Treasurer up to September 24 2003

Non Registered Treasurer up to September 24 2003

ACCESS ARTS INC.

BALANCE SHEET
AS AT 31ST DECEMBER 2002

Note	This Year	Last Year
\$	\$	\$
CURRENT ASSETS		
Cash at Hand		40.50
Playing Australia - CACA Categories Account		60.47
Whatabox Project Investment Account		21,871.53
Long Service Unpaid Asset Replacement Account		41,481.62
Term Deposits		12,483.27
Cash Management Account		9,593.30
Building Trust Fund Account		24,224.70
Posty Cash Interest		27.00
Cash in Bank - General Account		10,747.32
Trade Debtors		7,360.86
Commonwealth Bank Assistance Programmatic		3,224.90
		49.00
		2,620.00
		324,523.51
FIXED ASSETS		
Plant and Equipment	14	24,728.50
		24,728.50
TOTAL ASSETS		
	320,251.42	324,523.51
CURRENT LIABILITIES		
Trade Creditors		4,129.92
Accrued Superannuation		2,631.72
Accrued ETP Tax Share		582.44
Input Tax Credits		1,710.30
GST Payable		5,436.87
Amounts Withheld	15	1,738.22
Provision for Holidays Pay		9,888.27
Subscriptions in Advance		1,230.00
Unclaimed Associate Grants	16	78,323.87
Unclaimed Grants	17	261,947.73
		432,271.02
NON-CURRENT LIABILITIES		
Provision for Long Service Leave		17,123.95
		17,123.95
TOTAL LIABILITIES		
	324,343.04	324,223.47
NET ASSETS		
	35,557.39	80,914.50
Note	This Year	Last Year

EQUITY	
Capital Grants Reserve	21,223.00
Unappropriated Profit	14,325.50
	59,621.50

TOTAL EQUITY	35,557.39	80,914.50
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The accompanying notes form part of these financial statements

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF

ACCESS ARTS INC.
62 Quay 160 761

Scope

We have audited the financial statements, being a special purpose financial report for the year ended 31st December 2002, as set out in the Profit and Loss Statement, Balance Sheet and Notes to the Financial Statements. The company's directors are responsible for the financial statements and have determined that the accounting policies used are consistent with the financial reporting requirements of the company and are appropriate to meet the needs of the members. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the company. Our opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial statements have been prepared for distribution to members. We disclaim any responsibility for reliance on or any reliance on this report or on the financial statements to which it relates by any person other than the members or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included enquiry on and test work of evidence supporting the amounts and other disclosures in the financial statements and significant accounting judgements. These procedures have been undertaken to form an opinion on whether all the relevant financial statements are presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of Accounting Standards and other mandatory professional reporting requirements (Agent liaison Group Considerations) where

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the financial statements presented fairly in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of the company as at 31st December 2002 and the results of its operations for the year then ended.

Name of Firm Brian Tucker CPA

Name of Partner Brian Tucker CPA

Address 1151 Stanley Street, East Brisbane QLD 4169

Dated this 15th day of February, 2003

ACCESS ARTS INC.

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2002

	Note	This Year \$	Last Year \$
INCOME			
Grants Expended, Arts Queensland	2	148,775.00	144,368.00
Grants Expended, Australia Council	3	-	32,281.00
Grants Expended, Brisbane City Council	4	5,000.00	13,205.00
Grants Expended, Disability Services Queensland	5	178,265.00	167,123.00
Grants Expended, Department of Health & Aged Care	6	39,267.28	38,171.00
Grants Expended, Other Funding Bodies	7	89,669.00	13,790.00
		460,976.28	408,938.00
EXPENDITURE			
Advertising & Documentation		10,064.57	6,460.00
Artworkers Training & Development		673.64	-
Auditor's Remuneration	8	8,506.25	3,815.00
Bank Charges		880.63	532.00
Catering		7,258.24	1,460.00
Cleaning		1,158.37	1,210.00
Computer Expenses		2,202.37	1,013.00
Depreciation		20,098.00	18,871.00
Email & Internet		2,819.77	1,769.00
Freight & Couriers		880.09	135.00
GST Adjustments		4,170.26	-
Holiday Pay		(144.18)	-
Insurance		15,800.56	6,866.00
Meeting Expenses		250.00	-
Motor Vehicle Expenses		9,878.59	10,620.00
Movement in Provision for Long Service Leave		1,826.30	-
Newsletters		11,084.10	10,162.00
Postage		4,058.66	1,836.00
Printing, Stationery & Photocopying		6,662.43	8,521.00
Project Expenditure	9	184,315.43	138,863.00
Purchase of Minor Assets		1,254.48	63.00
Refunds		335.00	-
Rent		13,143.56	12,263.00
Repairs & Maintenance		1,219.40	1,131.00
Resource Materials		1,289.50	994.00
Staff & Board Training & Development		550.68	3,765.00
Staff Amenities		1,013.94	876.00
Sundry Expenses		1,011.42	137.00
Superannuation Contributions		12,411.52	-
Telephone		9,908.65	6,921.00
Travel & Parking		8,408.91	4,390.00
Venue Hire		4,015.42	1,512.00
Wages & Salaries	10	189,114.25	229,532.00
Workcover Insurance		825.12	-
		536,945.93	473,717.00
		(75,969.65)	(64,779.00)
	Note	This Year \$	Last Year \$
OTHER INCOME			
Interest Received	11	7,166.03	3,691.00
Income from Projects & Field Workshops	12	-	31,006.00
General Revenue	13	23,446.33	19,146.00
		30,612.36	53,843.00
NET OPERATING LOSS			
Retained Profits - Beginning of Year		45,357.29	10,936.00
		59,692.68	70,628.68
UNAPPROPRIATED PROFITS AT 31ST DECEMBER 2002			
		14,335.39	59,692.68

Venue Hire		4,015.42	1,512.00
Wages & Salaries	10	189,114.25	229,532.00
Workcover Insurance		825.12	-
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		536,945.93	473,717.00
		<hr/>	<hr/>
		(75,969.65)	(64,779.00)
		<hr/>	<hr/>
	Note	This Year \$	Last Year \$
OTHER INCOME			
Interest Received	11	7,166.03	3,691.00
Income from Projects & Field Workshops	12	-	31,006.00
General Revenue	13	23,446.33	19,146.00
		<hr/>	<hr/>
		30,612.36	53,843.00
NET OPERATING LOSS		45,357.29	10,936.00
Retained Profits - Beginning of Year		59,692.68	70,628.68
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UNAPPROPRIATED PROFITS AT 31ST DECEMBER 2002		14,335.39	59,692.68
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The accompanying notes form part of these financial statements.

Treasurer's Report

From a financial point of view for 2002, Access Arts Inc showed a most satisfactory increase in gross income. Whilst this would not appear at a glance to reflect in the final outcome for the year, the projects undertaken were at a greater cost but considered very worthwhile for the company. In line with the market place, administration costs also increased and thus impacted on the bottom line.

For such a leading organisation like AAI, which depends on grants to exist, the demand on funds is ever increasing and the tempering of expenditure on operations and administration is a most constant dilemma.

The deficit in 2002 is indicative of rising operational costs and these will need to be reigned in during 2003 to re-stabilise the company and bring the balance sheet into a more manageable position - but this cannot be to the detriment of the excellent work undertaken in community arts within the disability sector.

Marcus Hughes Treasurer up to September 24 2002

Ken Stegeman Treasurer from 25 September 2002 onwards

ACCESS ARTS INC.

BALANCE SHEET
AS AT 31ST DECEMBER 2002

	Note	This Year	Last Year
		\$	\$
CURRENT ASSETS			
Cash on Hand		42.50	-
Playing Australia, CACA Courage Account		591.21	-
Wataboshi Project Investment Account		217,675.53	41,651.62
Long Service Leave/Asset Replacements Account		12,483.27	19,084.93
Term Deposits		-	51,069.33
Cash Management Account		32,745.00	1,373.25
Building Trust Fund Account		24,444.70	24,374.41
Petty Cash Imprest		21.35	200.00
Cash at Bank, General Account		10,747.32	19,477.72
Trade Debtors		1,066.80	64,671.35
Commonwealth Bank Mastercard		3,304.90	-
Prepayments		48.86	2,626.00
		303,171.44	224,528.61
FIXED ASSETS			
Plant and Equipment	14	36,728.99	54,611.54
		36,728.99	54,611.54
TOTAL ASSETS		339,900.43	279,140.15
CURRENT LIABILITIES			
Trade Creditors		4,126.93	3,293.46
Accrued Superannuation		2,651.72	1,036.22
Accrued ETP, Tax Scale		982.44	982.44
Input Tax Credits		(1,713.00)	(14,401.24)
GST Payable		5,436.87	16,641.05
Amounts Withheld	15	3,736.22	8,780.56
Provision for Holiday Pay		9,886.27	16,926.24
Subscriptions in Advance		1,230.00	-
Unexpended Auspiced Grants	16	18,033.91	-
Unexpended Grants	17	242,847.73	149,669.09
		287,219.09	182,927.82
NON-CURRENT LIABILITIES			
Provision for Long Service Leave		17,123.95	15,297.65
		17,123.95	15,297.65
TOTAL LIABILITIES		304,343.04	198,225.47
NET ASSETS		35,557.39	80,914.68
	Note	This Year	Last Year
		\$	\$
EQUITY			
Capital Grants Reserve		21,222.00	21,222.00
Unappropriated Profit		14,335.39	59,692.68
TOTAL EQUITY		35,557.39	80,914.68

The accompanying notes form part of these financial statements

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF

TOTAL LIABILITIES	304,343.04	198,225.47
NET ASSETS	35,557.39	80,914.68
	Note	This Year
		\$
EQUITY		
Capital Grants Reserve		21,222.00
Unappropriated Profit		14,335.39
TOTAL EQUITY		35,557.39
		80,914.68

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INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF

ACCESS ARTS INC.
82 066 160 761

Scope

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The financial statements have been prepared for distribution to members. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views).

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the financial statements present fairly in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of the company as at 31st December 2002 and the results of its operations for the year then ended.

Name of Firm: Brian Tucker CPA

Name of Partner: Brian Tucker CPA

Address: 1/991 Stanley Street, East Brisbane, QLD, 4169

Dated this 18th day of February 2003