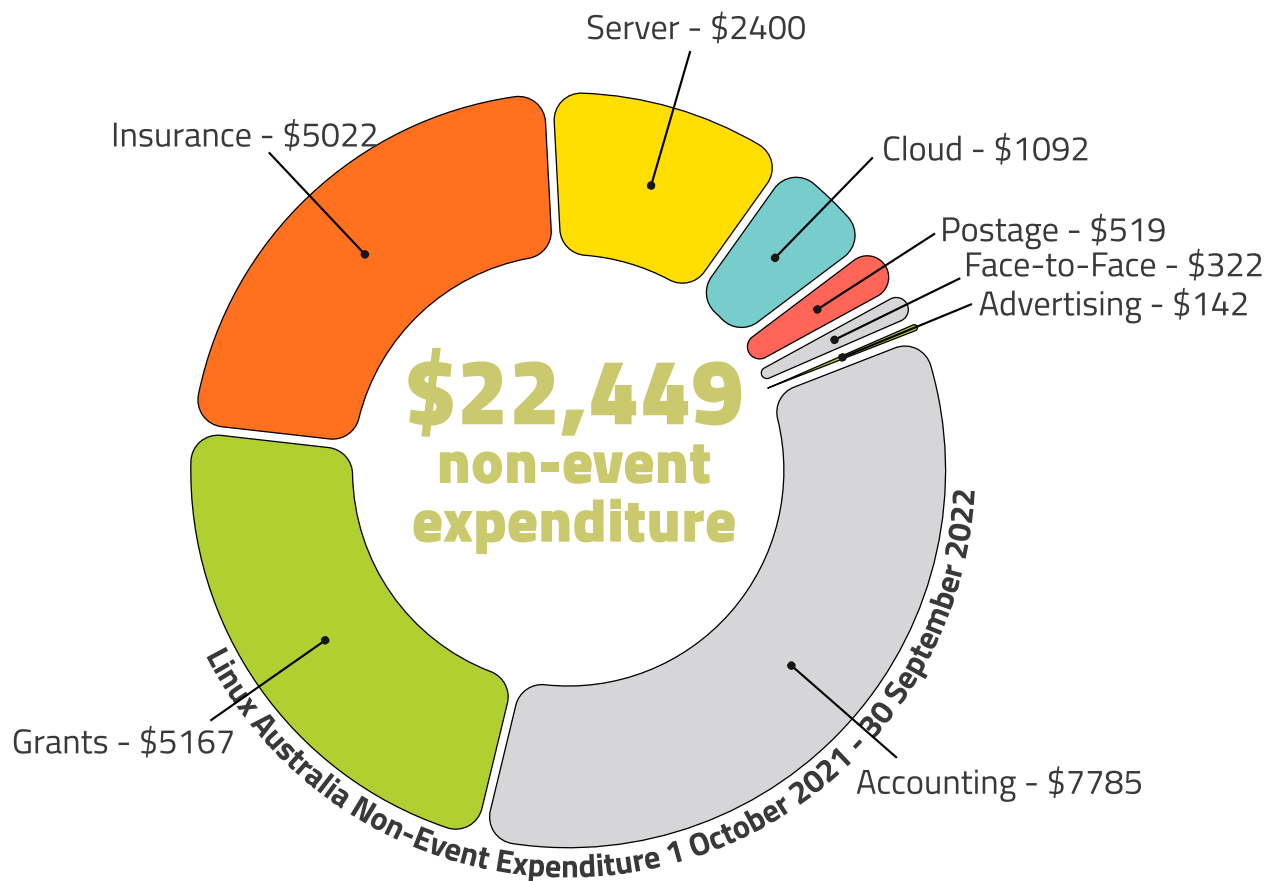




# LINUX AUSTRALIA

## annual report





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Left: Jonathon Oxe, Speaker at linux.conf.au 2022, Conference Video

## About Linux Australia

Linux Australia is the peak body for Open Source communities in Australia. Linux Australia represents thousands of users and developers of Free Software and Open Technologies, and facilitates internationally-renowned events including linux.conf.au — Australasia's grassroots Free and Open Source Software (FOSS) Conference.

Linux Australia is voluntarily bound by the principles embodied by its statement of values and the articles of association, and undertakes to operate at all times in an open, transparent and democratic manner.

Individuals who join Linux Australia directly participate in user communities and online discussions on mailing lists covering a range of topics. The Council regularly posts reports and minutes, and makes personal contact with local Linux User Groups.

Members of Linux Australia participate in subcommittees and special interest groups, organise events or stand for election to the Linux Australia Council.

Linux Australia Members may submit applications for funding for projects relevant or beneficial to the Australian FOSS community under the grants programme. Linux Australia membership is free and anyone can join.

## Our Values

As an organisation, we aim to represent and assist the groups and individuals who make up the Free Software and Open Source communities in Australia. These communities are diverse in many ways, and the groups and individuals which constitute them have many different needs that should be addressed and supported to the best of our ability. In doing so, it is our goal to uphold certain values reflecting the core philosophies around open source technologies. This statement specifies those values which we aim to embody, embrace and promote as an organisation.

These values should inform the strategic direction, activities and decision making of the organisation as a whole.

### Open Technology

Linux Australia was founded with a focus on the Linux operating system but quickly evolved to embrace all facets of open technology.

source code, standards, formats, licences and APIs. Whether for software sources, documents, hardware designs, images or works of art, we value the use of open licenses to promote the creative reuse of intellectual effort.

Open source makes code available to everyone to study, modify, repurpose and redistribute. We value the innovation made possible by the sharing of openly licensed intellectual effort.

### Community

We value the creation, support and maintenance of community around open technologies. This includes private individuals, community projects, other aligned organisations and businesses engaged with open technologies. Communities can be any combination of developers, users or advocates of open technologies. We invite participation in our communities and culture, and welcome newcomers.

### Freedom

We value freedom in the use and development of open technologies. This includes freedom of expression within accepted community norms.

We strongly encourage the use of free software and free culture copyright licenses.

We value free access to, sharing of and repurposing of information, in particular that information held by the public sector.

### Respect

We value respect for people, for community, and for society. This includes respect for the opinions, ideals and choices of others, for the communities which we create and participate in, and for society as a whole. It is vital that while we uphold our ideals, we respect the ideals of others. We obey lawful restrictions placed upon us, particularly with reference to licencing, copyright and patent law, to the best of our ability.

### Diversity

People of all ages, genders, nationalities, ethnicities, backgrounds, abilities and walks of life are part of the communities we serve. We respect and encourage diversity at our conferences, events, and other activities.

Open technology is a term encompassing openness in



## About the team

### Joel Addison - President

Joel is an Enterprise Architect who has been actively involved with the open source community in Australia for more than 10 years. He has volunteered at a number of conferences, including being Conference Director for linux.conf.au 2020 on the Gold Coast and on the Organising Team for LCA2018 and LCA2021. Joel has been a member of the Linux Australia Council in 2020 and is the current President of HUMBUG, Brisbane's open source user group.



### Will Brown - Vice President

Wil Brown is a WordPress consultant, coach & educator living in Sydney, Australia. He specialises in business automation and systems integration with WordPress using tools such as Make, Zapier and REST APIs. Wil is the lead organiser of the WordPress Sydney and Elementor Sydney meetup groups and the WordCamp Sydney conferences.



### Clinton Roy - Secretary

Clinton is a software engineer who has made a career of supporting researchers using open source software. Clinton was volunteered to help with linux.conf.au waaay back in 2002 and got hooked deeply, being involved with every lca after that. Clinton has also been involved with PyConAu every year, running it Brisbane. Clinton has volunteered at other Linux Australia auspiced events.

Clinton's main goal is making sure Linux Australia looks after all their volunteers across the board, from on the ground volunteers to conference organisers.



### Russell Stuart - Treasurer

Russell is a computer programmer, dating back to when universities didn't offer programming degrees and almost back to when the term computers was used to describe a bunch of ladies who were deadly accurate with a pencil and paper. He was there, but only dimly aware when Open Source began life as a little more than an idyllic vision of a few disenchanted students, and disregarded as nothing more than a flightful fancy by the people who taught and employed them. LCA 2002 smitten Russell with Open Source, converting him an enthusiastic participant thereafter.





**Jonathan Woithe**

Jonathan currently works as a programmer, hardware designer, system administrator and research scientist at ATRAD, a small company which develops atmospheric radars. Having been programming since age 8, he first encountered Open Source through Linux in 1992 and has been attracted to the Open Source ethos ever since. He first attended LCA in 2003 and has attended all but one since then as a delegate, speaker or miniconf organiser. Over the years Jonathan has contributed code to a variety of projects such as JACK, the Linux kernel, plplot, Slackware and the FFADO project. He is the current maintainer of the kernel's fujitsu-laptop driver and the FFADO codebase. Jonathan holds an Honours Science degree and a PhD in Physics, although they are regularly placed on a table to give his arms a rest.

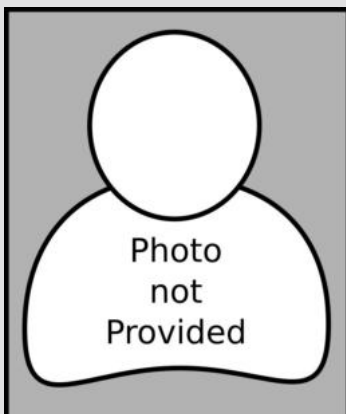
**Neill Cox**

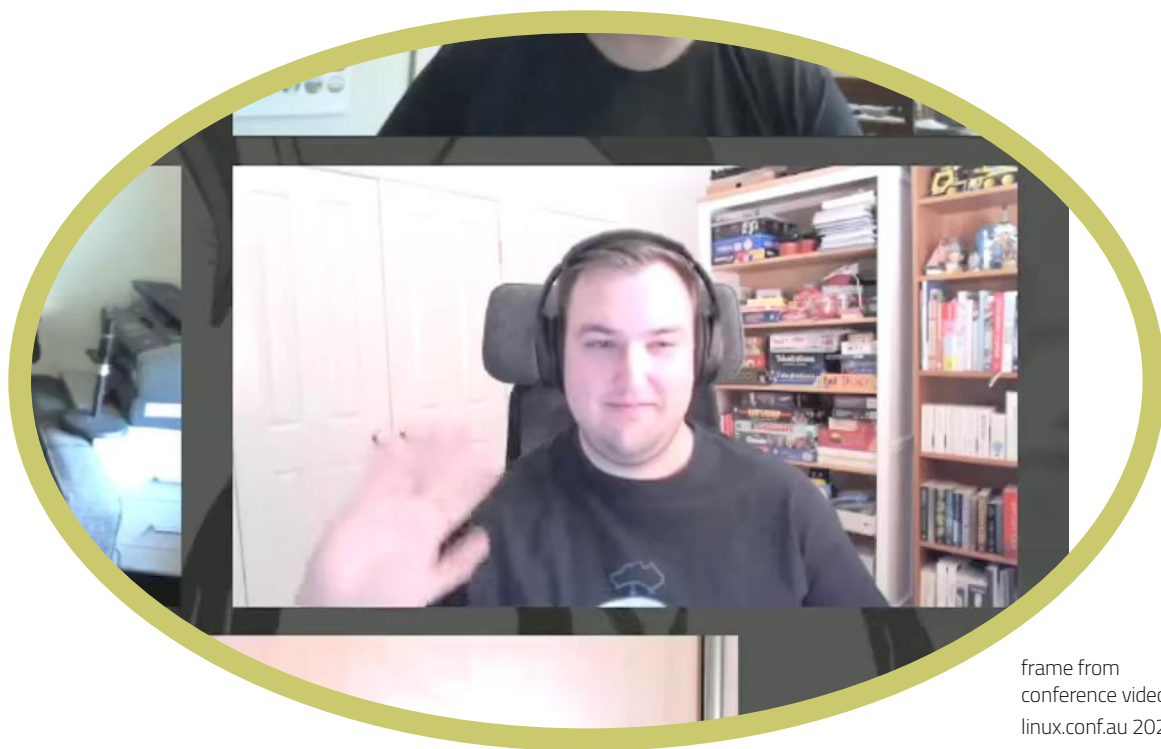
Neill has been benefitting from F/OSS since the last millenium and working on F/OSS for the last decade or so. He has worked in a number of admin/SRE roles and development.

Neill has helped to organise three LCAs (2005, 2013 and 2022) and one pycon(line)au in 2021. In retrospect volunteering for two conferences in the same year may not be the smartest thing he's ever done. Neill is happiest when writing python, most likely in some internet/cloud related area. Neill is currently employed by Red Hat as a cloud consultant.

**Lilac Kapul**

Lilac hasn't provided a biography.





frame from  
conference video  
linux.conf.au 2022

## Presidents Report

It has been an interesting experience stepping into the President role in 2022. Having been involved in Linux Australia events and Council for a number of years, I felt prepared to lead the organisation for the year. However, there were a number of challenges along the way that were not always expected. It has been a rewarding experience, and while it was a quieter year overall, I think we have managed to lay the groundwork for a bigger year in 2023.

The past two years of running online only events has had a big impact on the open source community as a whole in Australia. We have seen a number of Linux User Groups (LUGs) and meetups take an indefinite pause, with many of those that are currently running being a shadow of their former size. It is heartening to see a number of groups starting up again over the past few months, but there is still a long way to go to get back to something resembling the breadth of community events that we saw prior to 2020.

Linux Australia felt the impact of this, with a very quiet calendar in 2022. At the time of the 2022 AGM, there were no events planned for the rest of the year, which is unheard of for Linux Australia and its subcommittees. This had downstream effects for Council, especially in terms of the budget, which had no revenue streams forecast. Due to this there was no face-to-face meeting in 2022, and none is currently scheduled for 2023. Alternatives such as a planning day over video conferencing should be investigated to ensure everyone on Council has a clear understanding of the goals for the year and a plan to achieve them.

At the start of the year linux.conf.au 2022 was run online for the second time. I'd like to thank the team for putting on the event for our community, especially to Miles Goodhew for stepping into the chair role, and Neill Cox for being the treasurer. While this was well received overall, it was challenging for the organising team to put on another online event, and the attendee numbers were down on the previous year. There was a general feeling from the team that it would not be viable to run another year online, as many people were switching off the online format after two years of almost entirely online interactions with people.

The PyCon AU steering committee elected to not run a conference in 2022. This is completely understandable given the uncertainty of what would be happening with COVID-19 at the time that the event needed to be announced, and the amount of work that the small group of volunteers had put in to running conferences over the past few years. Luckily for everyone, the venue in Adelaide that had originally been selected for the 2020 conference was amenable to postponing for another year, so the deposit already paid was rolled forward. I look forward to seeing PyCon AU run again in 2023, and encourage people interested in helping out with running a PyCon to reach out to the steering committee.

The DrupalSouth subcommittee had a very successful year. In October 2022 a team came together to deliver the DrupalSouth conference in Brisbane. This was the first event auspiced by Linux Australia to run in person since COVID-19 began, so there were a lot of

unknowns for both Council and the organising team. The team did well to navigate this and organised an outstanding event in a short timeframe. The steering committee is very well engaged with its community, and has done well to have continuity of members and clear succession plans from year to year. It is great to be able to support the Drupal community in Australia and New Zealand, and I'd like to thank the members of their team for their dedication.

It was great to see a new group, Flounder, launched towards the start of the year. Russell Coker has worked hard to bring this to life in response to discussions between LUG members from all over Australia on how to keep meetups going while in person events were not possible. There were a number of talks held during the year, with positive feedback from those who attended on the topics and format. Flounder is a great way for people from around the country, and abroad, to come together to learn and share experiences on an open source tool or platform, and I look forward to seeing this continue.

Linux Australia continued to run a Grants Program in 2022, despite the downturn in revenue. Council agreed that it was important to keep this going to the best of our ability to give back to the community. We had a few submissions, and it was great to be able to assist people in a number of different areas of our community with their aims. I would like to see this program expand its reach in the future, and I encourage anyone with a project in the open technologies space to apply when the 2023 Grants Program opens.

One of the most challenging decisions for Council was whether to run a conference in 2023. Having not received any bids to run linux.conf.au (LCA) in 2023, there was discussion around what the options were for running a conference, and even whether one should be run at all. In the end it was decided that the appetite for an in person conference was great enough to justify running an event. Given the continuing uncertainty around how many people would be able to attend, it would be at a smaller scale than previous conferences. It would also aim to be more inclusive to a wider cross-section of the open technologies communities, especially given several communities have indicated they are still a while off running their own events again.

With this in mind we launched Everything Open, to be held in March 2023. This continues to be a grassroots, community run event, with a key focus on Linux, free and open source software, open hardware, open standards, formats and documentation. In addition, it

will also encompass open data, open science, open government and open GLAM (galleries, libraries, archives and museums). This event is largely being run by members of LA Council from the past two years, who all stepped up to help run the event on top of their existing workload due to their drive to deliver a conference to the community in 2023. A task like this is not easy, especially organising everything in a short timeframe, so I am very grateful to everyone for their help in making this possible.

While the announcement of a different conference came as a surprise to some people, I think it is important to reflect on what the flagship conference for Linux Australia looks like going forward and make sure we run an event that appeals to as many members of our community as possible. We have seen a wide range of different talks and miniconfs presented at LCA over the years, and it has been evolving for a long time to incorporate a broader set of topics from across the open technologies space - open hardware, documentation, community leadership, game development, science, education, and galleries, libraries, archives and museums (GLAM), to name a few. It is clear that people still want to come together to hear from experts in all of these fields, as well as those from the Linux ecosystem upon which Linux Australia was founded. There has been a lot of feedback from speakers, attendees, miniconf organisers, conference organisers and more over the past few years on a number of aspects of the event, and we need to work through all of this to come up with a conference that will be proudly called the flagship event of Linux Australia for years to come.

I think it is important to remember that Linux Australia is a volunteer organisation, run by humans. Everyone is giving up their time to keep the organisation going, which in turn lets a number of open source community groups run events and other initiatives with minimal



a frame from  
conference video  
linux.conf.au 2022



## President's Report - cont'd

overheads and effort. While Council and the decisions they make on behalf of the membership are open to feedback and criticism, it is worth keeping in mind that the comments made do have a real impact on the people involved.

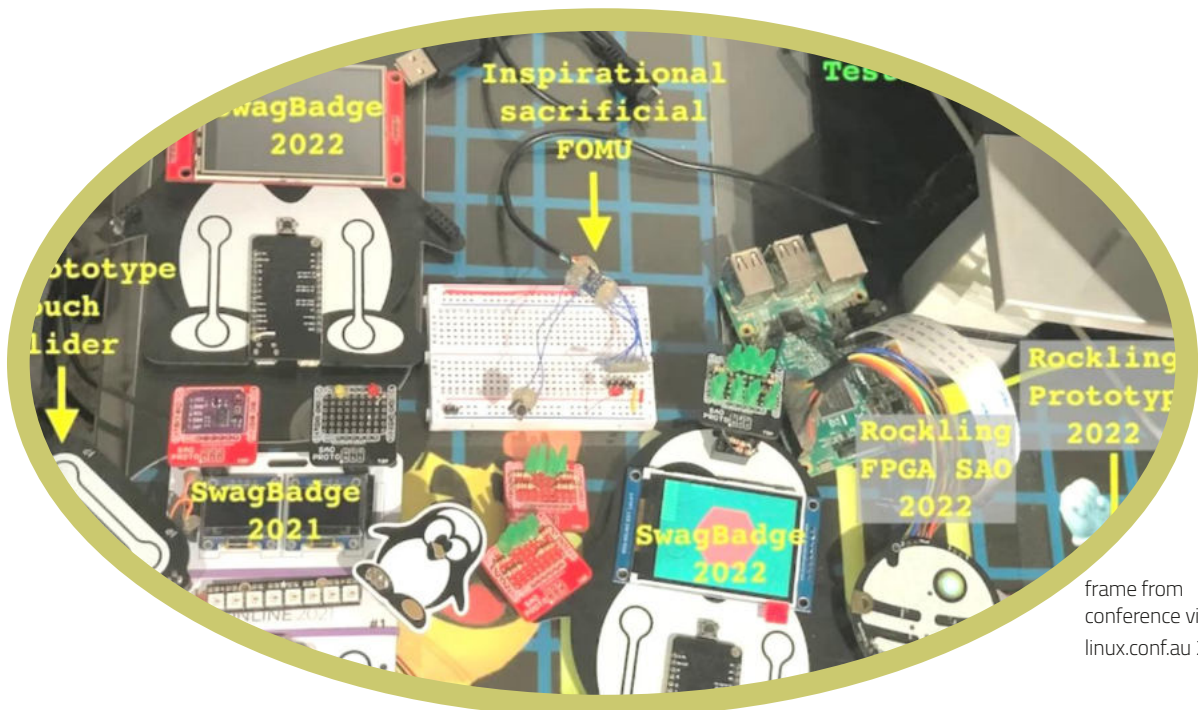
Looking forward, there is a great deal of work ahead of the 2023 Council. It is clear that the constitution needs updating, both to reflect changes that have been made by the New South Wales government in recent years, and to bring it into line with current expectations of the membership. I will be recommending that a committee be formed to work on this and present the proposed changes to the membership during the year. Alongside this, I would like to see the open source communities build up their events and membership again. By working with the subcommittees we already have, as well as new

groups who have approached Linux Australia, we can help with this initiative to re-engage people with their communities, hopefully leading to more opportunities for them to come together to collaborate and learn from one another. I expect this will be a challenging task, but one that is very rewarding and will give a huge benefit overall.

Finally, I'd like to thank all of the Council members for their time during the year. Each of you helped to keep Linux Australia running to provide services for the community, and I am very grateful for the work you put in. I look forward to working with you again on future events and projects.

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Joel Addison



frame from  
conference video  
linux.conf.au 2022

## Secretaries Report

I was able to take minutes for the vast bulk of council meetings, and was able to give ample notice for meetings I would not be able to take minutes for. I came up with a simple mail merge to make inviting subcommittee representatives nearly trivial. I never got comfortable with the Linux Australia software used to handle new memberships or publish the minutes; thank you to the other members of council for helping me with that. I found the near constant

stream of incoming notifications difficult to deal with, and this caused a tension between wanting to deal with notifications quickly and wanting to batch them all and deal with them after work. Neither solution left me entirely comfortable and future secretaries should plan their time better.

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Clinton Roy

## Treasurer's Report

The two line summary of LA's financial year is:

- The auditor says we made a profit of \$78,804, and
- The auditors report was unqualified.

This is what your LA Executive spent directly. All other expenses were incurred by committees, mostly conferences:

Division / Category	2021/22 Budget	2021/22 Actuals	2022/23 Budget
-----	-----	-----	-----
Operating			
Accounting Costs	10,000	7,785	10,000
Advertising & Marketing	1,000	142	1,000
Bank Interest / Fees / Merchant	8,000	-950	0
Cloud (GitHub, Phone, Video Conf)	1,000	1,092	1,500
Employee Assistance	0	0	1,500
Face-to-Face Meetings	12,000	322	0
Government Fees & Charges	1,000	0	1,000
Insurance	8,000	5,022	5,000
Postage & Printing	1,000	519	1,000
Professional Services (Legal, Accts)	1,000	0	1,000
Rewards and Recognition	2,000	0	2,000
	=====	=====	=====
subtotal of LA Exec expenditure	45,000	13,932	24,000
TechTeam			
Face-to-Face Meeting	6,000	0	6,000
Server and maintenance amelioration	2,000	400	2,000
Fees, APNIC, Domains ,SSL	3,000	2,000	3,000
	=====	=====	=====
subtotal of TechTeam Expenditure	11,000	2,400	11,000
	-----	-----	-----
LA Overheads total	56,000	16,332	33,500
% of income	23.97%	6.99%	
	-----	-----	-----
LCA/EO Steering			
Bid Review	5,000	0	5,000
Chair gifts	1,000	0	1,000
Ghosts LCA Drinks	1,500	0	1,500
Session Selection	5,000	0	1,500
	-----	-----	-----
	12,500	0	9,000
Sponsorship, donations and grants	35,000	5,167	35,000
Foreign Exchange (Gains)/Losses	0	5,777	0
	-----	-----	-----
Total non-conference expenditure	103,500	27,276	79,000
=====	=====	=====	=====

## Treasurer's Report - cont'd

Again expenditure this year is low, and again this was the result of a deliberate effort by the council to keep expenditure low to match the reduction in income caused by COVID. The council's expenditure target is 6% of revenue. The figures show our expenditure is 6.99% of revenue, a sharp change from the 4.71% last year. As noted last year, the fat has gone. We reduced our insurance cover this year, and further reductions can only come equally difficult choices.

One of the reasons last year looked so good is it included the benefit of a \$8,589 foreign exchange gain. The "gain" was caused by the New Zealand dollar appreciating against the Australian dollar. This made the money in our NZ bank accounts worth more when measured in Australian dollars, and so in our accounting system's eyes we became richer. This year the reverse happened - the Kiwi dropped relative to the Ozzie, so we made a "loss". The problem with this calculation the accounting system so helpfully does for us is nothing actually happened. No money had moved across the ditch in either direction, and is unlikely to do so as the money in our NZ account will probably be used in NZ. So the foreign exchange gains and losses are little more than noise, and like all noise it tends to obscure the real signal. That's why I've decided to relegate foreign exchange revaluations to a footnote from now on.

The P&L of the conferences that completed this year follows. The format is the same as last year. Briefly:

**Aqua** highlights conferences that completed operations this year. (Here "conference" means a single event, not a series of events spanning several years.) These figures cover all years the conference was active, which typically includes the time spent bidding, planning, marketing, ticket sales and so on, so the profit figure is the total profit made by that single event.

**Yellow** are other organisations that have elected to operate under LA's umbrella. Their numbers are for the 2021/2022 year only.

**Red** is the LA executives activities, which I covered earlier. Beside that are the zombie conferences - ones that were reported as completed, but had bills and invoices come in afterwards.

**Green** is the total of all that. The important figure there is \$78,804, which is the profit from the completed conferences minus all overheads incurred during the year. This is what I say is the LA profit for

2021/2022. The same figure last year was a profit of \$105,647.

**Grey** is a reconciliation to the Audited figures, which is the nett activity for the 2021/2022 year. The Auditor reports a nett activity is a \$80,163 profit. As all conferences conducted most of their activities in this financial year that roughly matches the per conference figures in the Green column. Last year some conferences ran cross multiple financial years, so the Auditor's corresponding figure for last year, a 115,428 profit, can't be easily compared to the same figure for this year.

Things to note this year:

- Previous Years: -\$12,881.65 - LCA 2022 Venue, Swag, Hosting.
- Previous Years: -\$93,812.72 - Pycon 2023 Venue Deposit.
- Future Years: \$11,523.00 - EO 2023 Venue Deposit.
- Future Years: \$93,812.72 - Pycon 2023 Venue Deposit. We are hoping the in person PyconAU 2020 will finally happen this year. The Adelaide Convention Centre will still honour the deposit. If it doesn't happen, this will be a loss we will have to wear this year.
- Accounting of Merchant fees has changed over time. Merchant fees are the fees charged by our credit card processor, Stripe. Our policy is LA pays them for the conferences and they are shown as the "Bank Fees" in our expenses. The observant among you will notice I've budgeted for \$0 in Bank Fees this year. This isn't because LA's policy has changed, or that Stripe doesn't charge fees. It's because Stripe's fees, unlike those of its predecessor, must be manually split out by conference treasurers. If they don't do the work, their conference profit becomes a little less. Only one conference treasurer to my knowledge has done the work in the last 5 years, and I don't expect that to change. It's a pity, because it means we no longer have an easy way to know how much Stripe is costing us.

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RUSSELL STUART

Treasurer, January 2023



## Linux Australia + Conference P&amp;L for confer

	Totals for all years event was active		Figures for current		
	DruSth22	LCA22	DruSteer	IWS	LUV
<b>INCOME</b>					
Conference Registrations	27,814	33,623	0	0	0
Sales - Miscellaneous	0	495	0	0	0
Sponsorship - International	15,000	20,500	0	0	0
Sponsorship - Local	63,500	68,182	0	0	0
Interest Received	0	0	0	0	0
<i>Total Income</i>	<i>106,314</i>	<i>122,800</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Expenditure</b>					
Advertising & Promotion	0	32	0	0	0
AV and Network Equipment	0	42,823	0	0	0
Bank Charges	54	890	0	0	0
Cloud hosting & Storage	0	6,136	0	0	0
Consultants & Accounting	0	0	0	0	0
Diversity Program	0	0	0	0	0
Events Management	9,250	0	0	0	0
Face to Face	0	0	0	0	0
Food & Drink	0	0	0	0	0
Gifts & Presentations	0	2,963	0	0	0
Insurance	0	0	0	0	0
Merchant Fee	427	0	0	0	0
Merchandise And Schwag	0	568	0	0	0
NZ Tax	0	0	0	0	0
Office Expenses	0	0	557	0	0
Papers Committee	0	795	0	0	0
Postage	0	25	0	0	0
Presentation Materials	0	400	0	0	0
Printing & Stationery	0	51	0	0	0
Server	0	0	0	0	0
Software	0	0	0	0	0
Speakers	0	0	0	0	0
Subscriptions	0	0	0	0	0
Telephone	0	0	0	0	0
Venue Catering	0	2,301	0	0	0
Venue Hire	39,236	0	0	0	0
Foreign Exchange Gains/losses					
<i>Total Expenditure</i>	<i>48,967</i>	<i>56,985</i>	<i>557</i>	<i>0</i>	<i>0</i>
<b>Gross Profit / Loss</b>	<b>57,347</b>	<b>65,815</b>	<b>-557</b>	<b>0</b>	<b>0</b>
<b>Less 6%</b>	<b>50,968</b>	<b>58,447</b>			6% gross inc LA - Forex+



## revenues wrapped up in 2022

ent year only				Previous Years	Future Years	Audited
WP-Aust	LA	Closed	Total			
0	0	1,386	<b>62,823</b>	0	0	62,823
0	0	29	<b>524</b>	0	0	524
0	0	2,000	<b>37,500</b>	0	0	37,500
0	0	0	<b>131,682</b>	0	0	131,682
0	1,096	0	<b>1,096</b>	0	0	1,096
0	1,096	3,415	<b>233,625</b>	0	0	233,625
0	142	0	<b>174</b>	0	0	174
0	0	0	<b>42,823</b>	0	0	42,823
0	125	29	<b>1,099</b>	0	0	1,099
0	1,092	600	<b>7,828</b>	-595	0	7,233
0	7,785	13,900	<b>21,685</b>	0	0	21,685
0	0	0	<b>0</b>	0	0	0
0	0	0	<b>9,250</b>	0	0	9,250
0	322	0	<b>322</b>	0	0	322
247	0	0	<b>247</b>	0	0	247
0	5,167	3,755	<b>11,885</b>	0	0	11,885
0	5,022	0	<b>5,022</b>	0	0	5,022
0	0	0	<b>427</b>	0	0	427
0	0	-16	<b>552</b>	-284	0	268
0	20	0	<b>20</b>	0	0	20
0	0	0	<b>557</b>	0	0	557
0	0	0	<b>795</b>	0	0	795
0	519	1,207	<b>1,750</b>	0	0	1,750
0	0	0	<b>400</b>	0	0	400
0	0	103	<b>155</b>	0	0	155
0	2,400	115	<b>2,515</b>	0	0	2,515
0	0	0	<b>0</b>	0	0	0
0	0	0	<b>0</b>	0	0	0
0	0	0	<b>0</b>	0	0	0
0	0	0	<b>0</b>	0	0	0
0	0	0	<b>2,301</b>	0	0	2,301
0	0	0	<b>39,236</b>	-105,822	105,342	38,757
	5,777		<b>5,777</b>	1,602	0	5,777
247	28,372	19,692	<b>154,821</b>	-105,098	105,342	153,462
<b>-247</b>	<b>-27,276</b>	<b>-16,278</b>	<b>78,804</b>	<b>105,098</b>	<b>-105,342</b>	<b>80,163</b>
come	14,018					
Grant	16,332	6.99%				



After two years of running successful online conferences during the COVID-19 lockdowns, DrupalSouth returned to Brisbane in October 2022 for our first in-person event since 2019. This was also the first in-person event run by our professional event manager, working alongside a team of Drupal community volunteers to manage speaker selection and on-site coordination. The event attracted 240 attendees and 19 sponsors.

The conference was held at The Westin Brisbane from Wednesday 19 October to Friday 21 October, with the first two days consisting of presentations from 47 selected speakers and the third day running a Drupal code sprint. Presentation topics included front and back end Drupal development, web tools and technologies, user experience and content and project showcases. Keynote speakers were GovHack's Zaidul Alam and ATech's Sarah-Jane Peterschlingmann. All sessions were filmed and are available online now.

Friday's code sprint was the best ever attended at a

dampers on any face to face conferences, but DrupalSouth was able to make some progress despite the challenges COVID lockdowns presented.

### Appointment of a Professional Event Organiser

In line with our longer term strategy to alleviate pressure from community volunteers, DrupalSouth ran a formal EOI process in early 2021 to appoint a professional event organiser. This resulted in four respondents submitting proposals, with the DrupalSouth Steering Committee unanimously agreeing to appoint Stirling Marketing to manage our online events in 2021.

The role of the professional event organiser is to manage the nuts and bolts of the conference planning, such as liaising with vendors, running a marketing schedule and managing registrations. They then liaise with a volunteer team who oversees the program and speaker selection process with domain expertise in Drupal.

The budget to engage a professional event organiser



DrupalSouth and focused on helping get Drupal 10 ready for its scheduled release in December.

DrupalSouth's next event will be held in Wellington New Zealand in the first half of 2023 - stay tuned for more details.

### Committee member elections

DrupalSouth's 2022 committee elections were held to coincide with the conference, with ten candidates self nominating for three available seats in the next two year term. This saw Margery Tongway, Michael Richardson and Julia Topliss assume seats from Australia and Chris Burgess joining Dave Sparks from New Zealand.

As with all other events, 2021 continued to keep the

has been easily absorbed by sponsorship and registration fees and has taken a significant workload off our volunteers in the process. The added value of marketing expertise has also meant a broader reach for the conference through more thorough pre-event communications.

### Redesign of the DrupalSouth website

In parallel with appointing an event organiser, DrupalSouth ran an EOI for a website redesign with companies and sole contactors from within the Drupal community. This was won by Marin Sekesan for the graphic design and Tomato Elephant Studio for the front-end build and will go live in early November 2021. The cost of the redesign was included in the 2021 event budget.

## 2022 DrupalSouth - Annual Report - cont'd

### Three online events!

Rather than run one large online event, DrupalSouth decided to spread a series of shorter events across the year. This was in accordance with feedback we received by running a community survey where the predominant feedback was that we try and avoid "Zoom fatigue"

The first event was in late May and used an Executive Briefing format on an invitation only basis for C-Level executives in large organisations using or considering Drupal. This resulted in around 25 attendees who heard a keynote from Jithma Beneragama - Digital Director at the Victorian Department of Premier and Cabinet. The participants then took part in a series of roundtable discussions on topics around Digital Transformation.

The second event was held in mid August and was open to public attendees with a more traditional conference format, albeit shorter over 4 hours from 11am - 3pm AEST. This time slot worked very well for attendees across a range of timezones in Australia, New Zealand and event Asia Pacific, despite not being

improved since we first used it in November 2020 and they provide a very hands-on customer service approach. While the pricing model is at the premium end of the spectrum, DrupalSouth have been very happy with their Australian-based team and responsiveness to our needs.

The total revenue from all three events will be around \$60K with net profit around \$7K after Linux Australia's standard 6% admin fee has been accounted for.

DrupalSouth ran its final event for 2021 with the second instalment of the DrupalSouth "Shorts" online event series on 11 November. This event was run over 2 half days with the first leg as noted below in mid August. The gap between events allowed us to refine our format, seek new presentations for the community and we ran a public Committee session where the audience could engage and ask questions.

Attendance was down slightly, however this was not unexpected as November events can be difficult for people to find time to attend. This has been factored into future planning. However numbers were consistent throughout the afternoon with



a frame from  
conference video  
Drupal Shorts 2022

our core target audience.

This event was attended by 220+ registrants and had a keynote by Drupal project founder, Dries Buytaert to celebrate Drupal's 20th anniversary. This was complemented by ten presentations and roundtable discussions from local speakers. While we did have feedback from our community survey that attendees wanted more interaction in an online format, we did find open discussions struggled to get audience participation.

For both public events, we engaged EventsAir as the conference technology provider. Their platform has

engagement and attendance in the latter sessions maintaining good levels of activity.

The keynote from Lee Rowlands on 'Drupal 10 & beyond' was well received, with a lively Q & A session. Key themes for the conference were increasing participation in the open source project, and the keynote and a number of subsequent sessions addressed opening up and encouraging pathways to contribution. Both Community Sprint days were a success.

Our final committee session for 2021 covered a few changes to personnel, with Nicole Ritchie stepping

down and Kristy de Vries joining as a full time committee member. The handover from Owen Lansbury to Dave Sparks as Committee Chair was completed.

Plans for 2022 are to build on the success of 2021 with a more professional approach to marketing. In particular the successful use of LinkedIn as a platform for engaging with senior industry professionals and decision makers outside of the traditional core developer community.

This is important for the health of the local Drupal industry, and efforts to improve the value and return for Sponsors were well received across the events series. In 2022 we will continue to refine our marketing efforts, and our relationship with community members and sponsor organisations.

Initially this will continue the work from 2021 refining membership lists and opening dialogue with new audiences. Continuing support for grassroots (Meetup) activity and engaging with industry training to bring in new people to Drupal will amplify our efforts.

### **DrupalSouth Wellington venue cancelled**

We had originally planned to run DrupalSouth Wellington in 2020, which then got pushed to March 2021 and subsequently March 2022 due to COVID lockdowns. As DrupalSouth generally needs at least six months lead time before an event, the decision was made to cancel the venue booking at no cost for 2022 given the ongoing lockdown in NZ. We will look to reschedule this once lockdowns have ceased completely and international travel is back to relative normal.

### **Committee member transitions**

As per our committee term schedule, we had Pamela Barone and Thom Toogood roll off the committee in November 2020, replaced by Janna Malikova (AU) and Dave Sparks (NZ). Chris Skene retired his seat in May 2021, replaced by Sohal Khatwani (AU) who was assigned the role of Treasurer.

While Nicole Kirsch has a term until May 2023, she will be taking maternity leave in early 2022 and would like to have her seat replaced by Kristy De Vries (AU), who has worked closely with the committee as an event volunteer in recent years. We will endeavour to fill a seat with another NZ representative to balance the numbers in subsequent elections.

As we approach the end of 2021, Owen Lansbury will hand the role of Chair to Dave Sparks, while remaining on the committee to the end of his current term in May 2023.

## **2022 DrupalSouth - Annual Report - cont'd**



frames from  
conference video  
Drupal 2022



## Grant and subcommittee reports

### Big Sand

In May 2022, artist Sally Coleman was able to bring Big Sand, an animated science fiction virtual band to the town of Wallaroo in South Australia thanks to Linux Australia. The video for the band's debut song, Take Me Home, was shown for the very first time on the silos. As part of Sally's visit to Wallaroo, eight young people joined Sally and local volunteers for a day of workshops and ideation. Gaming, coding, YouTubing, and how to break into the digital creative industries were all covered. For young people growing up in regions, technology and the reactive industries can feel a world away, the project supported the values of community, respect, and diversity.

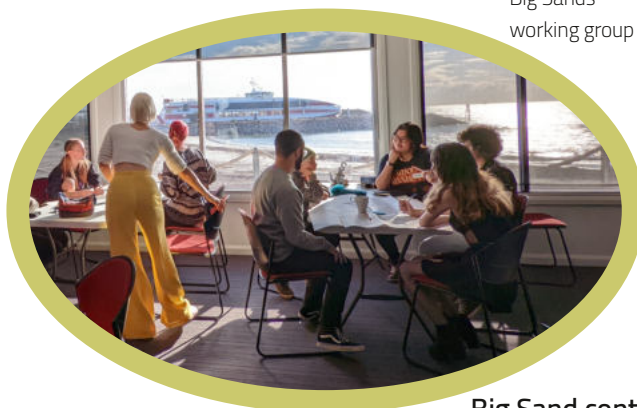
Linux Australia's support for this workshop and event has seeded the start of new opportunities and partnerships that are being planned for 2023. A new organisation "Hack the Triangle" has grown from this workshop to bring ideas and open source technology into the region.

-- Lyndsey Jackson



Sally Coleman,  
Big Sands grant

Big Sands  
working group



Big Sand cont'd

I'd like to thank Linux Australia, Lyndsey Jackson and AConnectedSpace for the chance to engage with the young people of Wallaroo, a trip that otherwise would have been out of reach for me. The Digital Creatives Workshop that I facilitated was framed as an opportunity for the participants, but I benefited equally (if not more!) from the experience.

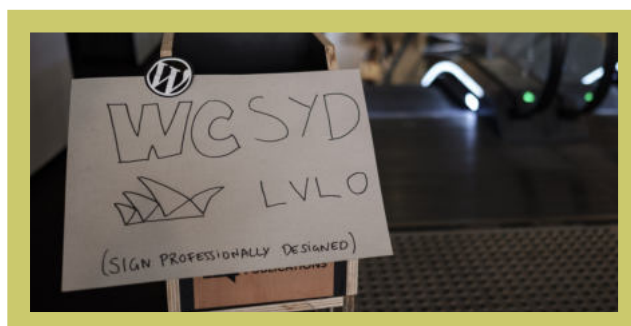
For example, my conversations with the young participants around social media, gaming, and the 'creator economy' directly led to the creation of a series of videos on TikTok. In these videos, I try to demystify my use of motion capture and Unreal Engine for an audience of fellow indie and DIY artists. By making this information free and open source, I've been able to build a growing community of emerging creative technologists who share resources, tips and advice with each other.

Much like Lyndsey's experience in Wallaroo, this was the seed of a lot of ideas and inspiration for me, especially around community-building. I'm currently looking to build on this with a regular local meetup of creative technologists in my area, and was also announced as the recipient of the Digital Futures Award from Australia Council which gives me additional funding to document my experimentation with motion capture technology.

-- Sally Coleman

### WordPress Steering

The WordPress community is busy rebuilding local in-person meetup groups post-covid. Appetite for a conference is strong amongst the community but we don't expect any WordCamps to be undertaken in 2023.





Linux Users of Victoria (LUV) is one of first and largest LUGs (Linux User Group) in Australia and in the world.

LUV aims to host two events every month. The first meeting of the month is dedicated to community discussions, latest news and a technical discussion on a topic that is announced prior to the meeting. The second is a free-style meeting to give members an opportunity to meet one another and discuss the topic of interest.

Topics covered this year included, "LCA 2022 in Review" (Feb, March), "Federation Technologies" (April), "Ubuntu 22.04" (May), "Dealing with programming languages" (Jun), "CPUs, GPUs, NPUs" (July), "Supporting Open Source initiatives" (Aug), "Software Freedom Day" (Sep), "Co-working for Open Source projects" (Oct) and "Internet Governance (Nov), Future of Cooperation" (Dec).

<https://www.luv.asn.au/2023/01/09/activity-report-2022/>



### E-Textiles Grant Report

Linux Australia awarded a grant of \$800 to Robyn Willison and Makerspace Adelaide to facilitate a 6 week hands-on E-Textiles course for beginners. The grant funded the purchase of components and microcontrollers to be used by Makerspace Adelaide for this course and other courses to be held in the future.

The E-textiles course is due to start on 15 January 2023. As of the time of writing there are 7 participants booked in.

John Lyons, from  
Brian Kernighan's  
LCA 2022 Keynote



### Pycon Steering Committee

Due to the combination of global health uncertainty and organiser energy following two well received virtual events, the PyCon AU steering committee made the decision to not run a PyCon AU or PyConline AU event in 2022, and instead redirect efforts towards the rescheduled 2022 Adelaide event, now occurring in August 2023, in person.

In place of an event website, the Steering Committee instead used the space to advertise local Python ecosystem meetups from around Australia and New Zealand, to help encourage local gatherings where national conferences were unavailable.

A number of previous PyCon AU organisers and attendees attended the New Zealand Python User Group run Kiwi PyCon in Christchurch in September 2022. Owing to their highly documented and enforced health and safety procedures, it stands as an exceptional blueprint for future in person events to base their work on. Both PyCon AU and Kiwi PyCon organiser have subsequently signed The Public Health Pledge (<https://phpledge.com/>), committing to safer and more inclusive in person events.



### Admin Team

2022 saw things the business as usual tasks return somewhat to normal for the admin team. The team worked with the mirror subcommittee to complete the migration to the new mirror hardware in January/February. We were successful in registering the linux.au tld in September, and are continue to pursue the other (currently contested) TLD's that the council has requested we register.

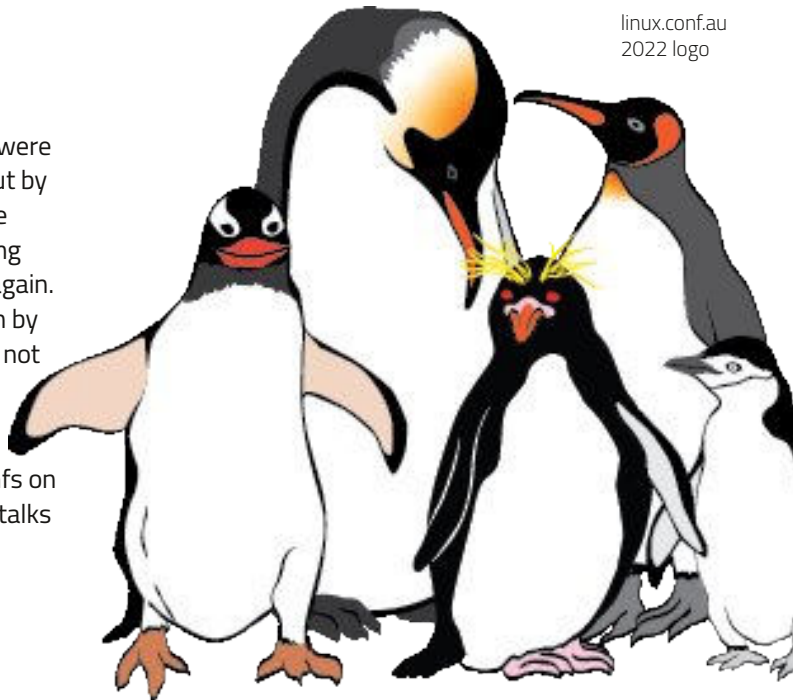




## LCA 2022 Online

LCA ran as an on-line conference in 2022, due to ongoing concerns about COVID-19. Initially there were hopes that it would be face to face in Canberra, but by the time we needed to commit to booking a venue there was sufficient uncertainty that the organising committee decided to run an on-line conference again. As it turned-out Canberra went into full lock down by January 2022, so a face-to-face conference could not be held in the end anyway.

Similar to LCA 2021 there was one day of Miniconfs on the Friday and then two days of main conference talks on the Saturday and Sunday.



LCA 2022 had a theme of community. Open Source/ Hardware/Technology all require a community of collaborators and we wanted to acknowledge and focus on this as well as covering interesting technical topics.

This year's Miniconfs covered Open Hardware, GO GLAM, Kernel and System Administration.

Jono Bacon delivered a keynote on managing conflict within communities and Liz Fong-Jones spoke about cultivating production excellence. We also managed to add a bonus keynote at the closing of the Miniconfs when Kathy Reid presented on the topic of what systems thinking can teach us about communities.

We were privileged to have the ABC's chief election analyst Antony Green as the guest speaker for the Professional Delegates' Networking Session. Antony's presentation outlined the statistical extrapolations that he can take from individual electorates initial results results to get an early indication on the final result.

The main conference saw 48 talks covering topics from the deeply technical to discussions of ethics, security and community. All talks are available on-line from either the Linux Australia mirror (<http://>



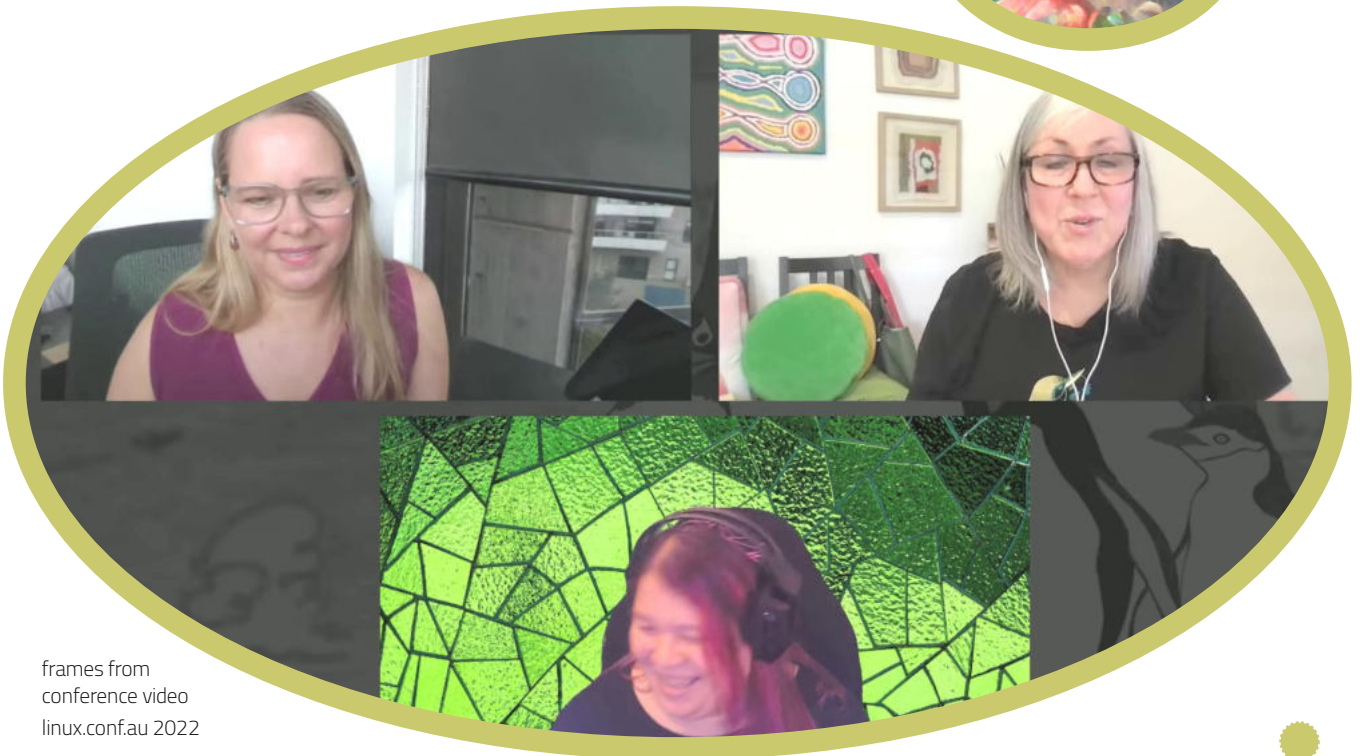
frame from  
conference video  
linux.conf.au 2022

[mirror.linux.org.au/pub/linux.conf.au/2022/](https://mirror.linux.org.au/pub/linux.conf.au/2022/)) or YouTube (<https://www.youtube.com/playlist?list=PLD8dAKx4J2I7Jva50W-y3Ozfel3zZcAKn>).

As always LCA cannot succeed without a lot of behind the scenes work from organisers and volunteers and support from our sponsors. LCA2022 saw 426 delegates, decomposed into the following ticket categories: 30 student/concession/miniconf-only; 72 hobbyist; 175 professional; 44 sponsor/contributor; 73 speaker; 31 team/volunteer and 1 media.

We would like to acknowledge and thank our core team in particular: Miles Goodhew, Sae Ra Germaine, Joel Addison, Wil Brown, Michael Diedricks, Jonathan Woithe, Aeriana Lee, Neill Cox and Jenny Cox. We also had a good head-start from the systems developed for LCA2021.

It was an absolute privilege to run LCA 2022 and we would like to thank our community for again contributing to making another on-line LCA a success. We hope very much to see you all face to face at Everything Open in Melbourne this year.



frames from  
conference video  
[linux.conf.au 2022](https://mirror.linux.org.au/pub/linux.conf.au/2022/)

## Colophon

This document was typeset using Scribus 1.5.6.1.  
Source: <https://github.com/linuxaustralia/annual-report>



**Linux Australia Inc**  
**Financial statements**  
**For the year ended 30 September 2022**

# **Linux Australia Inc**

**ABN: 56 987 117 479**

## **Contents**

**For the year ended 30 September 2022**

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# Linux Australia Inc

ABN: 56 987 117 479

## Committee's report

For the year ended 30 September 2022

Your committee members submit the financial report of Linux Australia Inc for the financial year ended 30 September 2022.

### Committee members

The names of the committee members throughout the year and at the date of this report are:

Will Brown  
Russell Stuart (Treasurer)  
Clinton Roy (Secretary)  
Lilac Kapul  
Neill Cox  
Jonathan Woithe  
Joel Addison (President)

### Principal activities

The principal activity of the association during the financial year is:

Linux Australia is the peak body for Linux User Groups (LUGs) around Australia, and as such represents approximately 5000 Australian linux users and developers.

### Significant changes

No significant change in the nature of these activities occurred during the year.

### Operating result

The profit of the Association for the financial year after providing for income tax amounted to \$80,163.

Signed in accordance with a resolution of the members of the committee:



Russell Stuart (Treasurer)



Joel Addison (President)

Dated 23 December 2022

# Linux Australia Inc

ABN: 56 987 117 479

## Income statement

For the year ended 30 September 2022

	2022 \$	2021 \$
<b>Revenue</b>		
Sponsorship - International	37,500	14,212
Sponsorship - Local	131,682	155,809
Sales - Miscellaneous	524	404
Conference Registrations	62,823	96,987
Interest Received	1,096	3,103
	<hr/> 233,625	<hr/> 270,515
<b>Expenses</b>		
Advertising & Promotion	174	1,141
AV and Network Equipment	42,823	68,488
Bank Charges	1,099	287
Cloud hosting & Storage	7,233	18,463
Consultants & Accounting	21,685	25,602
Diversity Program	-	4,545
Events Management	9,250	-
Face to Face	322	-
Food & Drink	247	8,093
Foreign Exchange Gains/losses	5,777	(1,126)
Gifts & Presentations	11,885	13,026
Insurance	5,022	4,730
Mechant Fee	427	1,269
Merchandise And Schwag	268	11,129
NZ Tax	20	4
Office Expenses	557	106
Papers Committee	795	-
Postage	1,750	2,216
Presentation Materials	400	-
Printing & Stationery	155	-
Server	2,515	6,024
Software	-	104
Speakers	-	7,000
Subscriptions	-	19,971
Telephone	-	18
Venue Catering	2,301	-
Venue Hire	38,757	(35,906)
	<hr/> 153,462	<hr/> 155,185
<b>Net profit</b>	<hr/> 80,163	<hr/> 115,330
Retained earnings at the beginning of the financial year	875,172	759,841
<b>Retained earnings at the end of the financial year</b>	<hr/> <hr/> 955,335	<hr/> <hr/> 875,172

*The accompanying notes form part of these financial statements.*

*These statements should be read in conjunction with the attached compilation report of MEAGHER HOWARD & WRIGHT.*

# Linux Australia Inc

ABN: 56 987 117 479

## Balance sheet

For the year ended 30 September 2022

	Note	2022 \$	2021 \$
<b>Current assets</b>			
Cash at Bank		953,596	884,778
Trade and other receivables	3	10,199	4,689
<b>Total current assets</b>		<u>963,796</u>	<u>889,467</u>
<b>Total assets</b>		<u>963,796</u>	<u>889,467</u>
<b>Current liabilities</b>			
Trade and other payables	4	8,461	14,295
<b>Total current liabilities</b>		<u>8,461</u>	<u>14,295</u>
<b>Total liabilities</b>		<u>8,461</u>	<u>14,295</u>
<b>Net assets</b>		<u>955,335</u>	<u>875,172</u>
<b>Members' funds</b>			
Retained earnings		955,335	875,172
<b>Total members' funds</b>		<u>955,335</u>	<u>875,172</u>

*The accompanying notes form part of these financial statements.*

*These statements should be read in conjunction with the attached compilation report of MEAGHER HOWARD & WRIGHT.*

**Linux Australia Inc**  
**ABN: 56 987 117 479**  
**Cash Flow Statement**

**Statement of Cash Flows**  
**For the year ended 30 June 2022**

	2022 \$	2021 \$
<b>Cash flows from operating activities</b>		
Receipts from customers	\$ 290,692	\$ 307,167
Payments to suppliers and employees	-\$ 222,969	-\$ 214,163
Interest received	\$ 1,096	\$ 3,103
<b>Net cash provided by/(used in) operating activities</b>	<b>\$ 68,819</b>	<b>\$ 96,107</b>
 Net increase/(decrease) in cash and cash equivalents held	 \$ 68,819	 \$ 96,107
Cash and cash equivalents at beginning of year	\$ 884,777	\$ 788,670
Cash and cash equivalents at end of year	<u>\$ 953,596</u>	<u>\$ 884,777</u>

# **Linux Australia Inc**

**ABN: 56 987 117 479**

## **Notes to the financial statements**

**For the year ended 30 September 2022**

The financial statements cover Linux Australia Inc as an individual entity. Linux Australia Inc is a not-for-profit association incorporated in New South Wales under the Associations Incorporation Act 2009 ('the Act').

The principal activity of the association for the year ended 30 September 2022 is:

Linux Australia is the peak body for Linux User Groups (LUGs) around Australia, and as such represents approximately 5000 Australian linux users and developers.

Comparatives are consistent with prior years, unless otherwise stated.

### **1 Basis of preparation**

In the opinion of the committee of management, Linux Australia Inc is not a reporting entity since there are unlikely to exist users of the financial statements 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 to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

The financial statements and material accounting policies all comply with the recognition and measurement requirements in the Australian Accounting Standards.

### **2 Summary of significant accounting policies**

#### **Income tax**

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

#### **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 Association 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.

#### **Sale of goods**

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.



## **Linux Australia Inc**

**ABN: 56 987 117 479**

### **Notes to the financial statements**

**For the year ended 30 September 2022**

#### **Specific revenue streams**

The revenue recognition policies for the principal revenue streams of the association are:

##### **Provision of training services**

Revenue from the provision of training services is recognised over the period in which the services are rendered. Contracts for training services are either fixed price contracts or contracts charged at hourly rates.

For fixed price contracts, the contracts include an enforceable right for the association to receive payment for work performed to date based on the percentage of time spent including recovery of cost to prepare the training material given the tailored nature of the courses and therefore the criteria for recognition of revenue over time is met.

The association recognises revenue based on actual services provided to the end of the reporting period as a proportion of the total services to be provided under the contract. The association's performance is measured based on actual time incurred in providing courses when compared to the total committed time in accordance with the terms of the contract as this is deemed to provide the most faithful depiction of the provision of the services. If required, estimates of progress towards completion are revised if circumstances change and any changes are reflected in the profit or loss in the period in which the change occurs. The nature of the association's contracts are such that they include only one deliverable and the association's have therefore determined that there is only one performance obligation to be satisfied over time.

The terms of the association's fixed-price contracts either require that the customer pay the fixed amount in instalments over the contract duration or in some cases the association requires payment in full upfront.

Where payment is required upfront, a contract liability is recognised on receipt of the payment and recognised as revenue as the services are provided.

Where payment is required in instalments, at the end of the reporting period, if the services rendered by the association exceed the payments received, the association recognises a contract asset. If the payments received exceed the services rendered, the association recognises a contract liability.

For hourly rate contracts, the association recognises revenue only to the extent that they have a right to invoice. Hourly rate contracts are invoiced quarterly, and consideration is payable when invoiced. Revenue is recognised as each hour is worked.

#### **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 Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

## **Linux Australia Inc**

**ABN: 56 987 117 479**

### **Notes to the financial statements**

**For the year ended 30 September 2022**

#### **Impairment of non-financial assets**

At the end of each reporting period, the association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where this indicator exists and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the assets is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss, except for goodwill.

## Linux Australia Inc

ABN: 56 987 117 479

### Notes to the financial statements

For the year ended 30 September 2022

	Note	2022 \$	2021 \$
<b>3 Trade and other receivables</b>			
<b>Current</b>			
Trade Debtors		9,290	3,780
Other Debtors		909	909
		<u>10,199</u>	<u>4,689</u>
<b>4 Trade and other payables</b>			
<b>Current</b>			
Trade Creditors		11	4,868
Rounding		696	692
GST on Supplies		7,754	8,736
		<u>8,461</u>	<u>14,295</u>
<b>5 Events occurring after the reporting date</b>			
No matter or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations or the state of affairs of the association in future financial years.			
<b>6 Retained earnings</b>			
Retained earnings at the beginning of the financial year		875,172	759,841
Net profit		80,163	115,330
		<u>955,335</u>	<u>875,172</u>

### 7 Statutory information

The registered office and principal place of business of the association is:

Linux Australia Inc

*These notes should be read in conjunction with the attached compilation report of MEAGHER HOWARD & WRIGHT.*

## Linux Australia Inc

ABN: 56 987 117 479

### Statement of changes in equity

For the year ended 30 September 2022

	2022 \$	2021 \$
<b>Retained earnings</b>		
Opening retained earnings	875,172	759,841
Net profit	80,163	115,330
	<u>955,335</u>	<u>875,172</u>
<b>Total equity</b>		
Balance as at 01 October 2021	875,172	759,841
Profit	80,163	115,330
	<u>955,335</u>	<u>875,172</u>

*The accompanying notes form part of these financial statements.*

*These statements should be read in conjunction with the attached compilation report of MEAGHER HOWARD & WRIGHT.*

## **Linux Australia Inc**

**ABN: 56 987 117 479**


### **Statement by members of committee**

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the committee the financial report:

1. Presents fairly the financial position of Linux Australia Inc as at 30 September 2022 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Linux Australia Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:



---

Russell Stuart (Treasurer)



---

Joel Addison (President)

Dated 23 December 2022



## **Linux Australia Inc**

**ABN: 56 987 117 479**

### **Independent audit report to the members of association, Linux Australia Inc**

#### **Report on the audit of the financial report**

##### **Opinion**

I have audited the accompanying financial report, being a special purpose financial report, of Linux Australia Inc (the association), which comprises the balance sheet as at 30 September 2022, the income statement, and notes to the financial statements, including a summary of significant accounting policies and the statement by members of the committee.

In my opinion, the accompanying financial report of the association for the year ended 30 September 2022 is prepared, in all material respects, in accordance with the Associations Incorporation Act 2009.

##### **Basis of opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial report section of my report. I am independent of the association in accordance with the auditor independence requirements of 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the code.

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

##### **Emphasis of matter - basis of accounting**

I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the association in Associations Incorporations Act 2009. As a result, the financial report may not be suitable for another purpose. My report is intended solely for the association and should not be distributed to or used by parties other than the association. My opinion is not modified in respect of this matter.

##### **Responsibility of management and those charged with governance**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act 2009, 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 association'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 association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the association's financial reporting process.

## **Linux Australia Inc**

**ABN: 56 987 117 479**

### **Independent audit report to the members of association, Linux Australia Inc**

#### **Auditor's responsibilities for the audit of the financial report**

My 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 my 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.

**Greg Middleton**

**Level 5 55 Grafton St, Bondi Junction 2022**

**23 December 2022**



## **Linux Australia Inc**

**ABN: 56 987 117 479**

### **Certificate by members of committee**

Annual statements give true and fair view of the financial position of incorporated association.

We, being the members of the Committee of the Linux Australia Inc, certify that -

The statements attached to this certificate give a true and fair view of the financial performance and position of Linux Australia Inc during and at the end of the financial year of the association ending on 30 September 2022.



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Russell Stuart (Treasurer)



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Joel Addison (President)

Dated 23 December 2022