



**Government
of South Australia**

COUNTRY ARTS SA 2019-20 Annual Report

COUNTRY ARTS SA

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Date presented to Minister: 30 September 2020

To:

The Honourable Steven Marshall MP

Premier of South Australia

This annual report will be presented to Parliament to meet the statutory reporting requirements of *South Australian Country Arts Trust Act 1992* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Country Arts SA by:

Anthony Peluso

Chief Executive

Date 30 September 2020

Signature

A handwritten signature in black ink, appearing to read 'Anthony Peluso', written in a cursive style.

From the Chief Executive

266,862 people enjoyed, experienced and were enthralled by new arts and cultural experiences that were supported, produced, developed, presented, enabled and shared by Country Arts SA in 2019-20.

Engagement was consistently high, with attendances at live events in our arts centres up by 4% until the ceasing of all in person activities in early March.

Throughout the year we presented First Nations work:

- *mi:wi*: Kaurana, Narungga and Ngarrindjeri choreographer Taree Sansbury presented this beautiful ode to country, ancestry and other First Nations women, with workshops delivered on country in Murray Bridge
- *The Sapphires*: This well-loved Australian story gathered a talented ensemble of First Nations and multicultural performers to sell-out houses
- Jessie Lloyd's *Mission Songs Project*, in February in Whyalla and Port Augusta offered the unique opportunity for the Port Augusta Aboriginal members with ties to Umeewarra Mission to write their own song and add it to the collection of songs that recount life on the missions - a part of Aboriginal and Torres Strait Islander history unknown to most
- *Kunyi June Anne McInerney: My Paintings Speak For Me* presented at Balaklava Court House Gallery, Millicent Gallery, Yarta Purtli Port Augusta, Civic Hall Gallery Port Lincoln, and Roxby Links Gallery Roxby Downs.

We continued development of *Euphoria* by Emily Steel, a newly commissioned play from our Arts and Health program about living in regional South Australia. Scheduled to tour with State Theatre Co South Australia in 2020, it will now premiere in 2021 in 18 communities statewide.

We supported South Australian artists to make and present new work:

- *As One*; Margaret Worth, based in Victor Harbor created a new sculpture for the gardens of Government House, reflecting the place of the Governor in contemporary society
- *The Chrysalis Game*; Barossa born Natalie Williams was commissioned to write new music for the Chrysalis Trio to perform on their tour to Tanunda, Mount Gambier, and locations in New South Wales and Victoria
- *Embedded Landscape*; Jane Skeer created new works for exhibition whilst in residence on Kangaroo Island using xanthorrhoea burnt out by bushfires
- *Strata*: Dr Jesse Budel created a sound art installation involving live audio from the Naracoorte Caves, live-mixed and processed with the influence of Bureau of Meteorology weather data and projected into the foyer of Sir Robert Helpmann Theatre, Mount Gambier
- *Thresholds*: inspired by the region's history, Cynthia Schwertsik painted the pillars at the entrance to the Civic Centre, Mount Gambier with collages of current retail signage in the town
- *S/words* a new dance work by Lewis Major and *The World is Looking for You* a new theatre work by Sarah Brokensha with The Misery Children were both developed at the Varcoes Foundry, Mount Gambier and will be performed in Mount Gambier and Adelaide in 2021.

- *Drawing from Life*: Fran Callen created new works from her time in residence at Grindell's Hut, Vulkathunka-Gammon Ranges National Park.

We delivered a new three-year initiative, *Land Arts of the Limestone Coast*, with a 10-day field trip for 10 artists from across the globe who undertook artistic research in the exploration of land use with a special focus on water.

Young artists continued to be front and centre in our program. Monologues by young regional playwrights created whilst on *The Writing Place* residency in Quorn were collected and published by Currency Press in *This Was Urgent Yesterday*. A virtual book club called *Mono Club* was set up for the works to be discussed online.

Bangarra Dance Theatre delivered dance workshops through their Rekindling program for Ngarrindjeri youth in Raukkan and Murray Bridge. Adelaide Symphony Orchestra mentored the Yorke Peninsula Band to present a short program prior to the performance in Port Pirie.

Slingsby presented special relaxed and interactive performances of *The Young King*, enabling disabled people and their families to enjoy a live performance together on stage at the Chaffey Theatre in Renmark. Seeta Patel and Lina Limonsani presented their work *Not Today's Yesterday* which became our final live performance in 2020 in Renmark - a searing analysis of colonialism and its enduring impacts told as a contemporary dance fairy tale.

13,713 professional and aspiring artists participated in workshops, rehearsed and performed on the stages of our five Art Centres. They were supported by a further 1,575 technicians, tour managers, teachers and workshop facilitators who share our belief that arts and culture are fundamental to a healthy, prosperous community.

Like most arts producers and presenters, our year was interrupted by the COVID-19 pandemic. As we closed the doors to our art centres and postponed or cancelled live performances and onsite residencies, we sought new ways to share the art and stories of regional South Australia.

Community programs such as *Drawing on Country* and First Nation's Writers Retreats were transitioned to online experiences.

In June we partnered with State Theatre Co South Australia to stream Elena Carapetis' play *The Gods Of Strangers* and provide viewers with a virtual cuppa and chat with actor Renato Musolino as Elena prepared galaktoboureko in her kitchen.

We launched *Catharsis*. This new digital mentoring program supported by the Department of the Premier and Cabinet and our long standing sponsor SA Power Networks paired regional artists: comedian Kevin Kropinyeri, visual artist Kerry Youde, video artist CJ Taylor, theatre maker Sarah Brokensha, choreographer Lewis Major and photographer Lavene Ngatokorua with Sam Haren and Jude Henshall from Sandpit to explore how digital tools and techniques can extend their artistic practice(s) and community reach.

We worked tirelessly to support regional artists during the pandemic: distributing \$10,000 via a new Artist Fund which sourced donations from our patrons, staff and board; whilst artists Marli Macumba and Eliza Wuttke were commissioned to create new works featured on postcards which were sent to the great delight of our patrons.

The Country Arts SA Board, led by Chair Michael Luchich held meetings and community gatherings in Hahndorf and American River Kangaroo Island, as well as in our Port Adelaide office and online. Victoria MacKirdy continued to chair the Governance and Finance Committee and Andrew Birtwistle-Smith our Aboriginal Advisory Committee. Due to changing circumstances board members Tony Sharley and Olivia White chose not to continue on the Board. I thank them for their invaluable contribution to our work.

The Aboriginal Advisory Committee, now a sub-committee of the Board met throughout the year to discuss contemporary topics that informed the organisation's decision making, including our Aboriginal Employment Program, Reconciliation Action Plan (RAP) and our Aboriginal Program.

The new Country Arts SA Strategic Plan 2021-2025 was endorsed by the Board in June 2020 and substantial strides were made in the development of our third RAP.

Country Arts SA acknowledges the ongoing financial support of the South Australian Government through the Department of the Premier and Cabinet. Support during the COVID-19 shutdown kept our staff engaged and able to support regional artists during the most significant challenge many have ever had to face.

We also acknowledge Commonwealth Government support through the Australia Council for the Arts Four-year organisational funding and Playing Australia, and through the Department of Communications and the Arts for the Regional Arts Fund, and Catalyst for our four-year Regional Theatre Strategy.

The work of Country Arts SA would not be possible without the backing of our committed corporate and program partners and donors.

We particularly appreciate the ongoing support of our Principal Corporate Partner, SA Power Networks which now exceeds 22 consecutive years.

As regional businesses struggled along we extended commitments with our 19 Community Circle local business partners, profiling them on our social channels.

Our partnerships with 19 regional local governments continues to ground our work and provide greater local employment.

Work continued to establish the Country Arts Foundation, with the appointment of Rod Jones as inaugural Chair.

2019-20 was an important transition year for Country Arts SA. As we honed our focus on producing and presenting uniquely South Australia work we also undertook a restructure of the organisation. I was appointed as the new Chief Executive in December 2019. I'd like to take this opportunity to acknowledge the legacy and guidance of my predecessor Steve Saffell. His career at Country Arts SA spanned 26 years and included many roles prior to becoming Chief Executive Officer in 2010.

It has certainly been a challenging time to assume the lead of an arts organisation. I am extremely proud of the way our staff, board, partners and artists in the broader Country Arts SA family have risen to not only meet the moment but support each other with care and ingenuity. It bodes well for a new future for us all.

A handwritten signature in black ink, reading "Anthony Peluso". The signature is fluid and cursive, with the first name "Anthony" and last name "Peluso" clearly distinguishable.

Anthony Peluso

Chief Executive/Executive Director and RAP Champion

Country Arts SA

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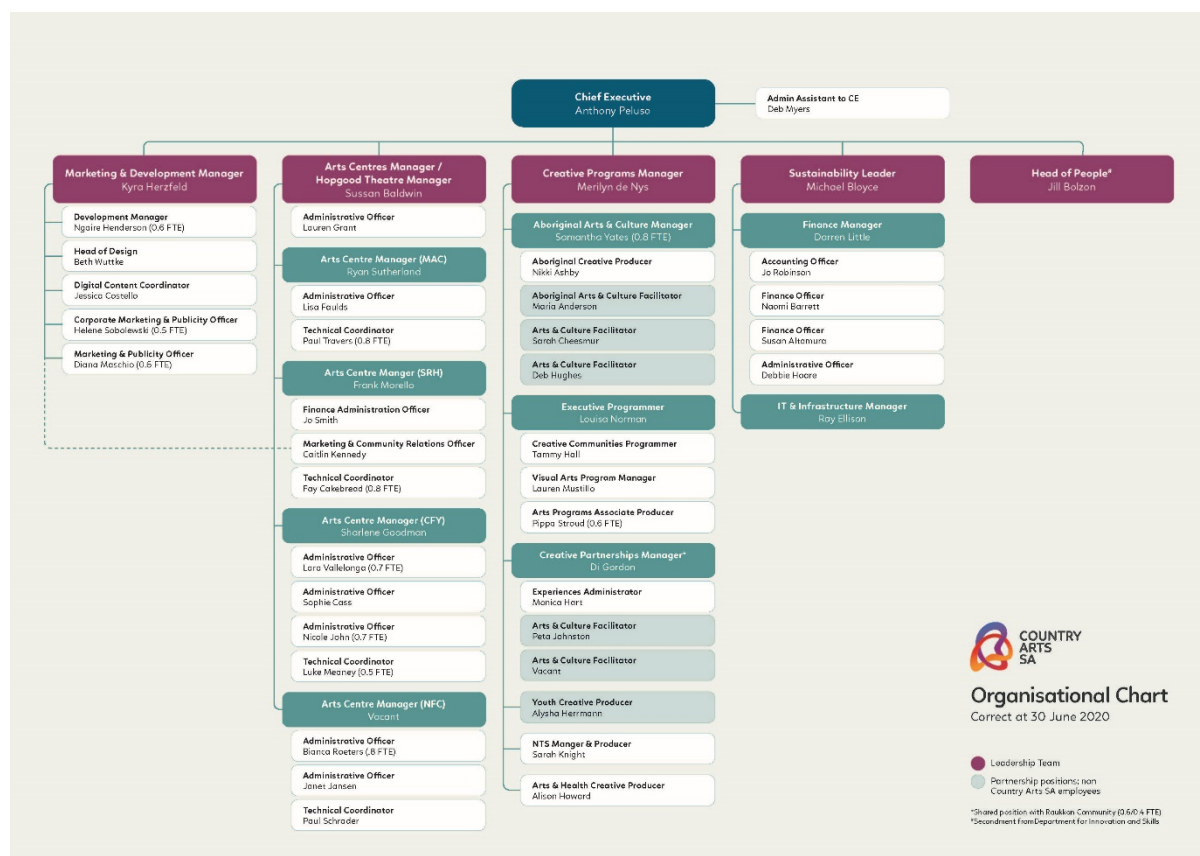
Number of public complaints reported	24
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Overview: about the agency

Our strategic focus

Our Purpose	Create great arts experiences with regional communities.
Our Vision	Is for a culturally inspired state leading the nation in regional arts.
Our Values	Respect, Creativity, Curiosity, Accessibility
Our functions, objectives and deliverables	<p>Support artists to develop their practice and make art.</p> <p>Produce great art that shares the stories of regional South Australia.</p> <p>Present shows and workshops for people of all ages at our arts centres and community owned venues in other centres.</p> <p>Work with galleries across the state to curate visual arts exhibitions and residency projects and showcasing work of regional artists to state, national and international audiences.</p> <p>Provide grants and professional advice to regionally based artists and communities.</p>

Our organisational structure



Changes to the agency

During 2019-20 there were key changes to the agency's structure as a result of internal review changes. Discontinued positions include:

Arts Program Director

Executive Assistant

Administrative Officer

In addition, a new Chief Executive, Mr Anthony Peluso, was appointed following the retirement of Mr Steve Saffell in late 2019.

Our Minister

The Hon Steven Marshall MP is the Premier of South Australia. He is responsible for Aboriginal Affairs and Reconciliation, Defence and Space Industries, Tourism, the Arts, Veterans' Affairs and Multicultural Affairs.

Our Leadership team

Anthony Peluso is the Chief Executive/Executive Director and RAP Champion, responsible for leading the organisation.

Michael Bloyce is the Sustainability Leader, responsible for the development of strategy and leading the Finance, ICT and Facilities team.

Merilyn de Nys is the Arts and Culture Leader, responsible for leading the Arts and Cultural teams and providing regional representation.

Sussan Baldwin is the Arts Centres Leader, responsible for leading the Arts Centres teams.

Kyra Herzfeld is the Marketing and Development Leader, responsible for leading the marketing, publicity, digital, design and development team.

Jill Bolzon is our Head of People, responsible for Human Resources.

Legislation administered by the agency

South Australian Country Arts Trust Act 1992

Other related agencies (within the Minister's area/s of responsibility)

N/A

The agency's performance

Performance at a glance

In 2019-20, Country Arts SA delivered 1,801 performances, exhibitions, events, workshops and other activities in our five arts centres, online and other spaces across South Australia and nationally attracting 266,862 people.

Agency contribution to whole of Government objectives

Key objective	Agency's contribution
More jobs	688 artists and arts workers were employed across our activities. This equates to 18.32FTE, with 11.91FTE or 488 people regional South Australians being employed. We employed our first ever Aboriginal Creative Producer working statewide.
Lower costs	Ticket prices to Country Arts SA presented performances remained static supporting better access. Meetings were held online saving travel costs. Programs to reduce electricity usage were implemented. Secured a new accounting and HR package to streamline processes. Provided concessional community hire rates to ensure our arts centres are accessible to all.
Better Services	Produced 18 new works of art and presented 25 new works across the state and nationally of dance, theatre, music, opera, film, visual art, digital art and live art. Installed Red-61, ticketing and CRM which will provide an easier service for online ticket purchases and allow the organisation to better understand the purchasing habits and growth potential of customers.

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Place artists and art making at the core of our business	Employment opportunities provided New work produced New work presented	18.32FTE achieved (target >25FTE) 18 new works produced (target 15) 25 new works presented (target 30)
Increase the value of arts experiences to the community	Average capacity at live events at Country Arts SA arts centres Average capacity at film screenings at Country Arts SA arts centres Total other audiences	Average capacity for live events increased 4% (target 5%) Average capacity for film screening remained static (target 5%) Total other audiences reached 113,570 (target was 231,100)
Transform arts centres into creative hubs for contemporary communities	Utilisation of Country Arts SA arts centres	39% achieved (target 61%)
Embed best practice throughout the organisation	Grow business development income	\$2,392,781 achieved (target \$1,749,350)

Corporate performance summary

2019-20 was a transitional year for Country Arts SA, which despite the COVID-19 pandemic still saw 266,862 people attend or participate in some 1,801 arts or cultural activities and events supported, produced or presented, by Country Arts SA, as per the following table:

2019-2020	Arts Centres	Performing Arts	Visual Arts	Cultural Programming	Grant Funding	TOTAL
Far West and North	30,618	1,247	8,404	10,228	5,154	55,651
Yorke and Mid North	25,366	2,135	440	359	3,648	31,948
Adelaide Hills, Barossa, Fleurieu and Kangaroo Island	0	674	12,395	13,875	5,838	32,782
Murrielands and Riverland	27,257	1,130	711	392	8,191	37,681
Limestone Coast	25,129	1,951	20,936	2,405	9,174	59,595
Adelaide	39,888	1,938	913	451	0	43,190
National	0	3,779	0	2,236	0	6,015
TOTAL	148,258	12,854	43,799	29,946	32,005	266,862
Total number of performances, exhibitions, events etc	1,530	107	14	78	72	1,801

Our financial position was compromised due to the pandemic and the resultant closure of our arts centres; we ended the year with a deficit of \$1.8 million.

During the year a change process was commenced aimed at ensuring the organisation's sustainability in the long term which has seen a realignment of the organisation's workforce. This resulted in 75% of existing contract staff becoming ongoing, including 84% of all regional staff.

Further diversification of income sources (e.g. through the establishment of a new Country Arts Foundation) and an increased level of investment in more efficient systems and internal processes will be a priority going forward.

In addition, it is anticipated that the workforce will be offered more flexible working arrangements, across both hours of work and options to work from home more consistently; together with a continued focus on the necessary skills and diversity required of our team.

During the year master planning continued at both the Chaffey Theatre in Renmark and the Sir Robert Helpmann Theatre in Mount Gambier. It is proposed to continue this process with a master plan to be conducted at the Northern Festival Centre in Port Pirie during 2020-21.

The condition of the capital infrastructure of our regional theatres and also the fitness for purpose of Country Arts SA's premises at Port Adelaide continues to be a focus requiring investment.

The results of the master planning currently completed and presently underway will provide a solid basis for a realistic assessment of the agency's capital needs for facility refurbishment and renewal into the future. As was stated in last year's corporate performance summary, with the regional arts centres all in excess of 35 years old, it is imperative that future investment in the Centres is appropriately

planned and in keeping with the needs and aspirations of their respective communities.

Our overriding priority is that our regional arts centres remain fit for purpose and that any urgent and critical works can be undertaken in an efficient and cost-effective way so as to ensure they remain fully compliant, accessible and valuable community assets.

Employment opportunity programs

Program name	Performance
Aboriginal Employment Strategy 2018 - 2020	<p>Our aim is to maximise employment opportunities to employ a minimum of 10% Aboriginal and Torres Strait Islanders employees by the end of 2020 (as at 30 June 2020 it was 6%)</p> <p>Additional positions created during the year included:</p> <p>Aboriginal Creative Producer – term contract</p> <p>Assistant Aboriginal Creative Producer - Cadetship – twelve months</p>

Agency performance management and development systems

Performance management and development system	Performance
A Performance Management and Development system is in place at Country Arts SA	100% of Country Arts SA's 39 FTE employees with term contracts completed Staff Development Reviews with their immediate line managers to 30 June 2020.

Work health, safety and return to work programs

Program name	Performance
Country Arts SA is included in the Department of Premier and Cabinet (DPC) reporting, measuring and evaluation systems.	DPC provided assistance to management on a fee for service basis. During the year Country Arts SA WHS system continued to incorporate elements of the DPC system such as standard policies and procedures, on-line training and the on-line reporting system – HIRMS.
WHS Committee	Country Arts SA's WHS Committee meets quarterly and each work site has elected Health Safety Representatives that are required to inform the WHS Committee of issues and incidents.

Workplace injury claims	Current year 2019-20	Past year 2018-19	% Change (+ / -)
Total new workplace injury claims	0	1	-100%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0%

**number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)*

Work health and safety regulations	Current year 2019-20	Past year 2018-19	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	1	0	+100%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	Current year 2019-20	Past year 2018-19	% Change (+ / -)
Total gross workers compensation expenditure (\$)	351.00	66.60	+428.23%
Income support payments – gross (\$)	0	0	0%

***before third party recovery*

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data>

Executive employment in the agency

Executive classification	Number of executives
Executive Level – B	1

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data>

The [Office of the Commissioner for Public Sector Employment](#) has a workforce information page that provides further information on the breakdown of executive gender, salary and tenure by agency: <https://www.publicsector.sa.gov.au/about/Our-Work/Reporting/Workforce-Information>

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2019-20 are attached to this report.

Statement of Comprehensive Income	2019-20 Budget \$000s	2019-20 Actual \$000s	Variation \$000s	2018-19 Actual \$000s
Income	9,558	8,732	(826)	12,570
Expenses	9,558	10,540	982	11,781
Net result	-	(1,808)	(1,808)	789
Total Comprehensive Result	-	(1,808)	(1,808)	7,152

Statement of Financial Position	2019-20 Budget \$000s	2019-20 Actual \$000s	Variation \$000s	2018-19 Actual \$000s
Current assets	2,998	3,862	864	6,258
Non-current assets	38,390	37,885	(505)	37,668
Total assets	41,388	41,747	359	43,926
Current liabilities	2,645	2,276	369	1,633
Non-current liabilities	950	611	339	1,013
Total liabilities	3,595	2,887	708	2,646
Net assets	37,793	38,860	1,067	41,280
Equity	37,793	38,860	1,067	41,280

Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	\$16,484

Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Grieve Gillett Pty Ltd	Architectural masterplans for theatres: Varcoes Foundry, Sir Robert Helpmann Theatre, Chaffey Theatre	13,960
Systems Solutions Engineering Pty Ltd	Consulting engineers on Theatre capital work	10,880
	Total	\$ 24,840

Data for previous years is available at <https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data>

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$487,915

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Kate Larsen	Artists / Arts Workers	11,220.00
iSentia Pty Ltd	Media Monitoring	11,506.56
Master Plumbing Services	Maintenance	11,540.70
BJC Electrical & Communications	Maintenance	11,806.00

Contractors	Purpose	\$ Actual payment
Mecca Medialight Pty Ltd	Artists / Arts Workers	12,320.00
Auspicious Arts Projects	Artists / Arts Workers	14,000.00
Lukey Godbee Services	Artists / Arts Workers	15,000.00
KOJO Productions Pty Ltd	Artists / Arts Workers	15,251.20
Allstar Electrical	Maintenance	17,383.66
Opera Australia	Artists / Arts Workers	17,500.00
Michaela Burger	Artists / Arts Workers	17,640.00
Ward Building and Construction	Maintenance	18,250.00
Arts On Tour	Artists / Arts Workers	18,420.00
Performing Lines Limited	Artists / Arts Workers	19,150.00
Westside Services (SA) P/L	Maintenance	20,842.04
HIT Productions Pty Ltd	Artists / Arts Workers	23,151.81
Beas Pty Ltd T/A Vertigo High Access Services	Maintenance	23,877.00
Sandpit Media Pty Ltd	Artists / Arts Workers	25,000.00
Hoyts Corporation Pty Limited	Maintenance	26,855.60
Slingsby Theatre Company Ltd	Artists / Arts Workers	52,732.25
McArthur Pty Ltd	Artists / Arts Workers	60,838.48
Installation Theatrical Engineering	Maintenance	109,510.00
AV Integration Pty Ltd	Maintenance	118,389.54
City of Mount Gambier	Maintenance	135,350.27
RNW Fire Services Pty Ltd	Maintenance	185,351.00

Contractors	Purpose	\$ Actual payment
Andy J Sound - AJS Lighting Sound Events	Lighting upgrades	1,165,005.05
	Total	\$ 2,269,753.47

Data for previous years is available at <https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data>

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts](#).

The website also provides details of [across government contracts](#).

Other financial information

The COVID-19 pandemic has impacted on the operations of the Trust and its mission to provide arts and cultural experiences to regional South Australia.

The key impact in 2019-20 was the forced closure of our regional theatres and cancellation of performances due to the restrictions imposed from mid-March 2020 as a direct result of the pandemic.

Where possible, financial losses are being recovered via an ongoing Business Interruption insurance claim with SAicorp.

Risk management

Risk and audit at a glance

Risk management is reviewed every six months by Country Arts SA's Governance and Finance Committee, a sub-committee of the Board.

Fraud detected in the agency

Category/nature of fraud	Number of instances
During the 2019-20 financial year there were no instances of fraudulent behaviour	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

Country Arts SA has well documented internal controls and procedures that are designed to efficiently detect any possibility of fraud occurring within the organisation.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data>

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

0

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data>

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
Nil	

Reporting required under the *Carers' Recognition Act 2005*

Not applicable

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	2
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0

Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	2

Additional Metrics	Total
Number of positive feedback comments	5
Number of negative feedback comments	2
Total number of feedback comments	7
% complaints resolved within policy timeframes	100%

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data>

Service improvements that responded to customer complaints or feedback over 2019-20

All customer complaints were dealt with courteously by speaking directly to the customer and explaining the best way to resolve the issue.

Appendix: Audited financial statements 2019-20



Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
Fax +618 8226 9688
ABN 53 327 061 410
audgensa@audit.sa.gov.au
www.audit.sa.gov.au

To the Chairperson, Board of Trustees South Australian Country Arts Trust

Opinion

I have audited the financial report of the South Australia Country Arts Trust for the financial year ended 30 June 2020.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the South Australian Country Arts Trust as at 30 June 2020, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2020
- a Statement of Financial Position as at 30 June 2020
- a Statement of Changes in Equity for the year ended 30 June 2020
- a Statement of Cash Flows for the year ended 30 June 2020
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Chairperson, Board of Trustees, the Chief Executive Officer and the Finance Manager.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and 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 South Australian Country Arts Trust. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants* (including Independence Standards) have been met.

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

Responsibilities of the Chief Executive and the Board of Trustees for the financial report

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

The Board of Trustees are responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 15(3) of the *South Australian Country Arts Trust Act 1992*, I have audited the financial report of the South Australian Country Arts Trust for the financial year ended 30 June 2020.

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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the South Australian Country Arts Trust's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive

- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive and Board of Trustees about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Richardson

Auditor-General

29 September 2020

South Australian Country Arts Trust

Annual Financial Statements

For The Year Ended 30 June 2020

COUNTRY ARTS SA

2 McLaren Parade, Port Adelaide, SA 5015

www.countryarts.org.au

Contact phone number: (08) 8444 0400

South Australian Country Arts Trust

Certification of the Financial Statements

We certify that the attached General Purpose Financial Statements for the South Australian Country Arts Trust:

- ☐ comply with relevant Treasurer's Instructions issued under Section 41 of the *Public Finance and Audit Act 1987*, and relevant *Australian Accounting Standards*;
- ☐ are in accordance with the accounts and records of the Trust; and
comply with relevant accounting standards; and
- ☐ present a true and fair view of the financial position of the South Australian Country Arts Trust as at 30 June 2020 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the South Australian Country Arts Trust for the financial year over its financial reporting and its preparation of the General Purpose Financial Statements have been effective throughout the reporting period.



Anthony Peluso
Chief Executive

29 September 2020



Darren Little CPA
Finance Manager

29 September 2020



Michael Luchich
Chairperson, Board of Trustees

Date: 29 September 2020

South Australian Country Arts Trust

Statement of Comprehensive Income For The Year Ended 30 June 2020

	Note No.	2020 \$'000	2019 \$'000
Income			
Intra-government transfers	14	4 903	8 092
Revenues from fees and charges	10	2 159	3 015
Commonwealth-sourced grants and funding	11	626	794
Grants and subsidies revenue	12	252	304
Interest revenues		30	77
Donated Works of Art		23	-
Other income	13	739	288
Total income		8 732	12 570
Expenses			
Employee benefits expenses	4	4 600	5 319
Program expenses	6	1 529	2 076
Infrastructure expenses	6	1 247	1 281
Administration expenses	6	763	783
Grants and subsidies expense	7	243	688
Depreciation and amortisation expense	8	2 063	1 629
Net loss (gain) from disposal of non-current assets	9	93	4
Other expenses		2	1
Total Expenses		10 540	11 781
Net result		(1 808)	789
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Changes in property, plant and equipment asset revaluation surplus		-	6 363
Total other comprehensive income		-	6 363
Total comprehensive result		(1 808)	7 152

The net result and total comprehensive result are attributable to the SA Government as owner.

The above statement should be read in conjunction with the accompanying notes.

South Australian Country Arts Trust

**Statement of Financial Position
as at 30 June 2020**

	Note No.	2020 \$'000	2019 \$'000
Current assets			
Cash and cash equivalents	15	3 117	5 989
Receivables	16	706	226
Inventories		39	43
Total current assets		3 862	6 258
Non current assets			
Property, plant and equipment	17	37 728	37 532
Works of art	17	157	136
Total non-current assets		37 885	37 668
Total assets		41 747	43 926
Current liabilities			
Payables	18	598	489
Employee benefits	19	879	835
Provisions	20	10	10
Other liabilities	21	789	299
Total current liabilities		2 276	1 633
Non-current liabilities			
Payables	18	51	84
Employee benefits	19	545	914
Provisions	20	15	15
Total non-current liabilities		611	1 013
Total liabilities		2 887	2 646
Net assets		38 860	41 280
Equity			
Asset revaluation surplus	22	44 297	44 297
Retained earnings	22	(5 437)	(3 017)
Total equity		38 860	41 280
The total equity is attributable to the SA Government as owner			
Unrecognised contractual commitments	23		
Contingent assets and liabilities	24		

The above statement should be read in conjunction with the accompanying notes.

South Australian Country Arts Trust

Statement of Changes in Equity For The Year Ended 30 June 2020

		Asset revaluation surplus	Retained earnings	Total
	Note No.	\$'000	\$'000	\$'000
Balance at 30 June 2018		37 934	(3 806)	34 128
Net result for 2018-19		-	789	789
Asset revaluation surplus taken to equity		6 363	-	6 363
Total comprehensive result for 2018-19		6 363	789	7 152
Balance as at 30 June 2019		44 297	(3 017)	41 280
Impact of adopting AASB 15 and AASB 1058		-	(612)	(612)
Adjusted balance at 1 July 2019		-	(3 629)	(3 629)
Net result for 2019-20		-	(1 808)	(1 808)
Total comprehensive result for 2019-20		-	(1 808)	(1 808)
Balance at 30 June 2020	22	44 297	(5 437)	38 860

All changes in equity are attributable to the SA Government as owner.

The above statement should be read in conjunction with the accompanying notes.

South Australian Country Arts Trust

Statement of Cash Flows For The Year Ended 30 June 2020

	Note No.	2020 \$'000	2019 \$'000
Cash flows from operating activities			
Cash inflows			
Intra-government transfers		4 942	8 113
Fees and charges		2 425	3 305
Receipts from Commonwealth-sourced funds		411	874
Receipts from grants and subsidies		484	453
Interest received		36	74
GST recovered from the Australian Taxation Office		173	-
Other receipts		276	289
Cash generated from operations		8 747	13 108
Cash outflows			
Employee benefit payments		(4 946)	(5 142)
Payments for supplies and services		(3 965)	(4 463)
Payments for grants and subsidies		(358)	(750)
GST paid to the Australian Taxation Office		-	(1)
Cash used in operations		(9 269)	(10 356)
Net cash provided by operating activities		(522)	2 752
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		43	16
Cash generated from investing activities		43	16
Cash outflows			
Purchase of property, plant and equipment		(2 393)	(200)
Cash used in investing activities		(2 393)	(200)
Net cash used in investing activities		(2 350)	(184)
Net (decrease)/ increase in cash and cash equivalents		(2 872)	2 568
Cash and cash equivalents at the beginning of the financial year		5 989	3 421
Cash and cash equivalents at the end of the financial year	15	3 117	5 989

The above statement should be read in conjunction with the accompanying notes.

South Australian Country Arts Trust

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Note 1. Objectives of the South Australian Country Arts Trust

The South Australian Country Arts Trust (the Trust) has wide ranging responsibilities for the development of the arts in country South Australia and is the principal provider of arts programs to country South Australians.

The Trust delivers arts programs through:

- managing and operating Arts Centres in Whyalla, Port Pirie, Renmark, Mount Gambier and Noarlunga;
- developing performing arts touring programs for the theatres and for touring to other regional centres;
- developing and managing visual arts touring programs and visual arts display spaces;
- managing a number of arts development and community artist funding programs;
- the provision of policy advice to the Premier;
- advocating for the continuing development of the arts in country South Australia; and
- the provision of an arts information and advisory service to country South Australians.

1.1 Impact of COVID-19 pandemic on the Trust

The COVID-19 pandemic has impacted on the operations of the Trust.

The key impact in 2019-20 was the forced closure of our regional arts centres and cancellation of performances due to the restrictions imposed from mid-March 2020 as a direct result of the pandemic. Film income (including bar and food sales) and the hire of venues for private events had the greatest impact. Expenses of the Trust have also increased as a result with increased cleaning requirements, and also measures to transition the workforce to work from home.

Note 2. Significant accounting policies

2.1 Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- Australian Accounting Standards (Reduced Disclosure Requirements) that are applicable to not-for-profit entities, as the Trust is a not-for-profit entity.

For the 2019-20 financial statements the Trust adopted *AASB 15 - Revenue from contracts with Customers*, *AASB 1058 - Income of Not-for-Profit Entities*. Further information is provided in Notes 2.7 and 2.8.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measurement.

Assets and liabilities have been characterised as either current or non-current in nature. Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within twelve months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Inventories include goods held for sale in the ordinary course of business. Inventories are maintained for theatre catering purposes and are measured at the lower of cost or their net realisable value.

2.2 Reporting entity

Established in 1993, the Trust is a South Australian Government statutory authority, which trades as Country Arts SA. The Trust was established pursuant to the *South Australian Country Arts Trust Act 1992*.

The financial statements and accompanying notes include all the controlled activities of the Trust.

The Trust does not control any other entity and has no interests in unconsolidated structured entities. The Trust has not entered into any contractual arrangements which involve the sharing of control or significant influence over another entity.

2.3 Comparative information

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or accounting policy statements have required a change.

Where presentation or classification of items in the financial statements have been amended, comparative figures have been adjusted to conform to changes in presentation or classification in these financial statements unless impracticable.

The restated comparative amounts do not replace the original financial statements for the preceding period.

2.4 Rounding

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

2.5 Taxation

The Trust is not subject to income tax. The Trust is liable for payroll tax, fringe benefits tax, goods and services tax, emergency services levy, and local government rates.

Income, expenses and assets are recognised net of the amount of GST except that:

- the amount of GST incurred by the Trust as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of the cost of acquisition of an asset or as part of an item of expense and;
- receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO, is classified as part of operating cash flows.

2.6 Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June and before the date the financial statements are authorised for issue, where those events provide information about conditions at 30 June.

Note disclosure is made about events between 30 June and the date the financial statements are authorised for issue where the event relates to a condition which arose after 30 June and which may have a material impact on the results of subsequent years.

2.7 AASB 15 - Revenue from Contracts with Customers

AASB 15 *Revenue from Contracts with Customers* establishes a revenue recognition model for revenue arising from contracts with customers. It requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

AASB 15 supersedes AASB 111 *Construction contracts*, AASB 118 *Revenue* and related Interpretations and applies to all revenue arising from contracts with customers.

Impact on retained earnings

The total impact on the Trust's retained earnings as at 1 July 2019 is as follows:

	\$'000
Closing retained earnings 30 June 2019 - AASB 118	(3 017)
Liabilities	
Grants Payable	(109)
Contract Liabilities	(503)
Opening retained earnings 1 July 2019 - AASB 115	(3 629)

2.7 AASB 15 - Revenue from Contracts with Customers (cont.)

Accounting policies on transition

The Trust has adopted AASB 15 on 1 July 2019. The Treasurer's Instructions (Accounting Policy Statements) require certain choices in those transitional provisions to be taken. The Trust has on transition:

- recognised the cumulative effect of initially applying AASB 15 as an adjustment to the opening balance of retained earnings as at 1 July 2019. Therefore, the comparative information has not been restated.
 - not applied the AASB 15 and the AASB 1058 completed contracts practical expedient.
 - applied the AASB 15 practical expedient for all contract modifications that occur before the date of initial application.
 - elected not to restate retrospectively contracts for modifications that occurred before 1 July 2019.
- Such contract modifications were minor so this is expected to have little impact on the financial statements.

Ongoing accounting policies

The Treasurer's Instructions (Accounting Policy Statements) also sets out requirements for ongoing application. These

- apply, where permitted, the short-term licences recognition exemption.
- adopt \$15,000 as the threshold to determine whether a licence is a licence for which the transaction price is of low value and will apply the low value licence recognition exemption for all low value licences.
- not recognise volunteer services when the services would not have been purchased if they had not been donated.

2.8 AASB 1058 - Income of Not-for-Profit-Entities

AASB 1058 Income of Not-for-Profit Entities establishes new income recognition requirements for not-for-profit entities. Its requirements apply where the consideration to acquire an asset, including cash, is significantly less than fair value principally to the entity to further its objectives. AASB 1058 supersedes income recognition requirements in AASB 1004 *Contributions*, AASB 118 *Revenue* and AASB 111 *Construction Contracts*. However, elements of AASB 1004 remain in place, primarily in relation to restructures of administrative arrangements and other contributions and distributions by owners.

Accounting policies on transition

On Transition, there was no impact on retained earnings.

2.9 Effects on financial statements from AASB 15 and AASB 1058

The following tables show the effect of adopting AASB 15 and AASB 1058 on the Trust's financial statements for the year ending 30 June 2020.

Statement of Comprehensive Income

for the year ended 30 June 2020

	As reported	Adjustments AASB 15	Adjustments AASB 1058	Balances without adoption of AASB 15 & 1058
	\$,000	\$,000	\$,000	\$,000
Income				
Intra-Government transfers	4,903	-	-	4,903
Revenue fees and charges	2,159	-	-	2,159
Commonwealth-sourced grants and payments	626	443	-	1,069
Grants and subsidies revenue	252	332	-	584
Interest revenues	30	-	-	30
Donated Works of Art	23	-	-	23
Other Income	739	-	-	739
Total Income	8,732	775	-	9,507
Net Result	(1 808)	-	-	(1 034)

Commonwealth-sourced grants and payments and Grants and subsidies revenue under AASB 15 is significantly different due to the timing of recognition of revenue. Revenue is now recognised only when contract performance obligations are met.

2.9 Effects on financial statements from AASB 15 and AASB 1058 (cont.)

Statement of Financial Position

for the year ended 30 June 2020

	As reported	Adjustments AASB 15	Adjustments AASB 1058	Balances without adoption of AASB 15 & 1058
	\$,000	\$,000	\$,000	\$,000
Receivables	706	-	-	706
Inventories	39	-	-	39
Other	41,002	-	-	41,002
Total assets	41,747	-	-	41,747
Payables	649	(92)	-	557
Other liabilities	789	(536)	-	253
Other	1,449	-	-	1,449
Total liabilities	2,887	(628)	-	2,259

Under AASB 15 'Other Liabilities' now includes grants received in advance, where performance obligations of the contract have not yet been met.

Note 3. Presentation of Financial Statements

Treasurer's Instructions (Accounting Policy Statements) issued on 1 June 2020 removed the previous requirement for financial statements to be prepared using the net cost of services format. The net cost of services is the total cost of services less any revenue retained by public authorities involved in the provision of services but does not include items classified as revenues from and payments to the South Australian Government. Presentation of the Statement of Comprehensive Income on an 'income and expense' basis allows information to be presented in such a way that eliminates potential confusion as to the source of funding for the Trust. As well as changes to the format of the Statement of Comprehensive Income, there are presentational changes to remove the net cost of services format from the Statement of Cash Flows. These statements now show income before expenses, and cash receipts before cash payments. Related disclosures also reflect this changed format.

Note 4. Employee benefits expenses

Employee Benefits Expenses	2020	2019
	\$'000	\$'000
Salaries and wages	3 417	3 964
Long service leave	(19)	198
Annual leave	289	323
Skills and experience retention leave	16	16
Employment on-costs - superannuation*	581	539
Employment on-costs - other	197	222
Board and committees fees	21	19
Other employment related expenses	98	38
Total employee benefits expenses	4 600	5 319

Employee benefits expenses includes all costs related to employment including salaries and wages, non-monetary benefits and leave entitlements. These are recognised when incurred.

*The superannuation employment on-cost charge represents the Trust's contribution to superannuation plans in respect of current services of current employees.

Key Management Personnel

Key management personnel of the Trust include the Premier, Board of Trustees the Chief Executive and former Chief Executive to 31 December 2019 who have responsibility for the strategic direction and management of the Trust.

Total compensation for the Trust's key management personnel in 2019-20 was \$534,000 (2018-19 \$250,000). Salaries and other benefits the Premier receives are excluded from this total. The Premier's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

Remuneration of employees

The number of employees whose remuneration received or receivable falls within the following bands:

	2020	2019
	No	No
\$174,001 to \$194,000	1	-
\$234,001 to \$254,000	-	1
\$314,001 to \$334,000	1	-
Total number of employees	2	1

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received by these employees for the year was \$520,000 (\$234,000).

Note 5. Remuneration of board and committee members

The Trust has a governing Board and specialist committees and panels where members received or were entitled to receive remuneration for their membership. Members that were entitled to receive remuneration for membership during 2019-20 were:

Board of Trustees

Michael Luchich Chair	Ruth Stephenson ⁽¹⁾
Christabel Anthoney	Stephanie Toole
Andrew Birtwistle-Smith	Erika Vickery OAM
Victoria MacKirdy	Olivia White
Anthony Sharley (until April 2020)	

Committee Members

Grants Assessment Panel

Christabel Anthoney, Chair	Michael Harris (AAC member)
Sonya Altschwager	Jennifer Silver
Thomas Davidson	Kathie Stove
Cindy Durant (until 26 Jul 2019)	Jordan Sumner
Danielle Edwards (AAC member)	Antonina Vorenas
	Debra Tregilgas

5 Remuneration of board and committee members (cont.)

Governance and Finance Committee

Victoria MacKirdy, Chair	Ruth Stephenson ⁽¹⁾
Michael Luchich	Anthony Sharley (until 7 Nov 2019)
Erika Vickery OAM (from 7 Nov 2019)	
Stephanie Toole (from 7 Nov 2019)	

Aboriginal Advisory Committee

Andrew Birtwistle- Smith, Chair	Isaac Lindsay
Lee-Ann Buckskin	Jared Thomas
Danielle Edwards	Heather Shearer (until 27 May 2020)
Michael Harris	

Board of Trustees

The numbers of members whose remuneration received or receivable falls within the following bands:

	2020	2019
	No of	No of
\$0 - \$19 999	9	9
Total numbers of members	9	9

Remuneration of Board of Trustee members reflects all costs of performing board member duties including sitting fees, superannuation contributions, fringe benefits tax and any other salary sacrifice arrangements. The total remuneration received or receivable by members was \$9,000 (\$14,000).

Committee Members

The numbers of members whose remuneration received or receivable falls within the following bands:

	2020	2019
	No of	No of
\$0 - \$19 999	22	22
Total numbers of members	22	22

Remuneration of committee members reflects all costs of performing committee member duties including sitting fees, superannuation contributions, fringe benefits tax and any other salary sacrifice arrangements. The total remuneration received or receivable by members was \$14,000 (\$7,000).

Any travel allowance paid to Board or Committee members has not been included as remuneration as it is considered to be a reimbursement of direct out of pocket expenses incurred by the relevant members.

⁽¹⁾ In accordance with the Department of the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board or committee duties during the financial year.

Note 6. Supplies and services

	2020	2019
	\$'000	\$'000
Program expenses		
Live touring expenses	806	1 109
Marketing	163	311
Cost of goods sold	125	164
Film distributor payments	256	340
Other	179	152
Total program expenses	1 529	2 076
Infrastructure expenses		
Repairs and maintenance	599	465
Information technology and communication	203	254
Utilities	248	279
Consultants	41	139
Insurance	140	108
Other	16	36
Total infrastructure expenses	1 247	1 281

South Australian Country Arts Trust

6 Supplies and services (cont.)

Administration expenses

Travel	90	120
Printing and stationery	31	24
Motor vehicle expenses	44	63
Freight	111	84
Board meeting travel and expenses	23	22
Staff development	40	86
Contractors and Temporary staff	351	315
Audit fees	46	45
Other	27	24
Total administration expenses	763	783

Payments to consultants

The number and dollar amount of consultants paid/payable (included in supplies and services) that fell within the following bands:

	2020 No	2020 \$'000	2019 No	2019 \$'000
Below \$10,000	5	16	3	15
Above \$10,000	2	25	3	124
Total paid/payable to the consultants engaged	7	41	6	139

Note 7. Grants and subsidies expense

	2020 \$'000	2019 \$'000
*Grants	243	688
Total grants and subsidies expense	243	688

Grants and subsidies paid by the Trust are for arts related assistance and project purposes and are predominantly recurrent in nature. Entities receiving these grants and subsidies include Non-Government Organisations and the general public. The grants and subsidies given are usually subject to terms and conditions set out in the contract, correspondence, or by legislation. For contributions payable, the contribution will be recognised as a liability and expense when the Trust has a present obligation to pay

* Grants and subsidies expenses include Regional Arts Fund payments as well as payments to various other artists.

Note 8. Depreciation and amortisation expense

	2020 \$'000	2019 \$'000
Depreciation and Amortisation		
Buildings and improvements	1 849	1 469
Plant and equipment	214	160
Total depreciation and amortisation expense	2 063	1 629

All non-current assets, having a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential. Amortisation is used in relation to intangible assets, while depreciation is applied to physical assets such as property, plant and equipment.

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis.

The value of leasehold improvements is amortised over the estimated useful life of each improvement or the unexpired period of the relevant lease, whichever is shorter.

Land and non-current assets held for sale are not depreciated.

Depreciation/amortisation is calculated on a straight line basis over the estimated useful life of the following classes of assets:

Class of Asset	Useful Life (Years)
Buildings and improvements	7 to 70
Leasehold Improvements	10 to 40
Plant and Equipment	3 to 15

Works of Art controlled by the Trust are anticipated to have very long and indeterminate useful lives. Their service potential has not, in any material sense, been consumed during the reporting period. Consequently, no amount for depreciation has been recognised for this class of asset.

Note 9. Net gain (loss) from disposal of non current assets

	2020	2019
	\$'000	\$'000
Plant and equipment		
Proceeds from disposal	43	16
Net book value of assets disposed	(60)	(20)
Net gain (loss) from disposal of plant and equipment	(17)	(4)
Buildings		
Proceeds from disposal	-	-
Net book value of assets disposed	(74)	-
Net gain/(loss) from buildings	(74)	-
Works of art		
Proceeds from disposal	-	-
Net book value of assets disposed	(2)	-
Net gain/(loss) from disposal of works of art	(2)	-
Total assets		
Proceeds from disposal	43	16
Net book value of assets disposed	(136)	(20)
Total net gain (loss) from disposal of non-current assets	(93)	(4)

Income from the disposal of non-current assets is recognised when the control of the asset has passed to the buyer and has been calculated by comparing proceeds with the carrying amount. When revalued assets are sold, the revaluation increments are transferred to retained earnings.

Any gain (loss) on disposal is recognised at the date control of the asset is passed to the buyer and is determined after deducting the cost of the asset from the proceeds at that time.

Note 10. Revenues from fees and charges

	2020	2019
	\$'000	\$'000
Box office- programmed performances	174	288
Box office- films	525	728
Ticket booking fees	252	352
Venue hire	386	515
Candy bar sales	317	422
Recovery of theatre costs	212	242
Sponsorship	24	102
National Touring	101	138
Artwork sales	4	11
Other	164	217
Total fees and charges	2 159	3 015

Revenue from fees and charges is derived from goods and services provided to other SA Government agencies and to the public. Per AASB 15 the revenue is recognised upon delivery of the service to the clients or by reference to the stage of completion.

South Australian Country Arts Trust

Note 11. Commonwealth sourced grants and funding

	2020	2019
	\$'000	\$'000
Specific Purpose grant	626	794
Total Commonwealth-sourced grants and funding	626	794

Commonwealth grants consist of the following:

	2020	2019
	\$'000	\$'000
Department of Communications and the Arts - Regional Arts Fund	-	413
Australia Council for the Arts - Regional Theatre Strategy	172	91
Australia Council for the Arts - Multi year funding	454	290
Total Commonwealth-sourced grants and funding	626	794

A significant specific purpose grant received by the Trust is for managing South Australia's component of the Regional Arts Fund on behalf of the Australian Government's Department of Communications and the Arts, this is no longer disclosed in this note as it is no longer recognised as revenue under AASB 15 (apart from a 13% administration fee that we receive for administering the fund which is recognised in Note 10 Revenues from fees and charges). For additional disclosure on the Regional Arts Fund refer to Note 29.

Commonwealth-sourced grants and funding are recognised under a combination of AASB 15 and AASB 1058 on completion of agreed deliverables and in compliance with all obligations under the agreement.

Note 12. Grants and Subsidies revenue

	2020	2019
	\$'000	\$'000
Grants and subsidies received/receivable from entities within SA Government		
Specific purpose grant	157	175
Total grants and subsidies revenue - SA Government entities	157	175
Grants and subsidies received/receivable from entities external to the SA Government		
Specific purpose grant	95	129
Total grants and subsidies revenue - Non SA Government entities	95	129
Total grants and subsidies revenue	252	304

These grants are received by the Trust for specific purposes from SA Government and non SA Government entities. As per AASB 15 revenue is recognised as and when the performance obligations of the grant are met.

Note 13. Other income

	2020	2019
	\$'000	\$'000
Salary recoveries	162	220
Business interruption insurance recovery	473	-
Other	104	68
Total other income	739	288

The business interruption insurance recovery is part of an on-going business interruption insurance claim for loss of revenue due to COVID-19.

South Australian Country Arts Trust

Note 14. Intra government transfers

	2020	2019
	\$'000	\$'000
Intra-government transfers		
Arts South Australia grants	4 903	8 092
Total intra-government transfers	4 903	8 092

The Trust receives an annual recurrent operating grant from Arts South Australia, a division of the Department of the Premier and Cabinet to undertake agreed programs. The operating grant falls under AASB 1058 and is recognised as income on receipt, as there are no specific performance obligations attached.

Note 15. Cash and cash equivalents

	2020	2019
	\$'000	\$'000
Deposits with the Treasurer	3 108	5 980
Imprest account/cash on hand	9	9
Total cash and cash equivalents	3 117	5 989

Cash on hand is non-interest bearing. Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates. The carrying amount of cash represents fair value. The interest bearing funds of the Trust are held in the Deposit Account titled the "South Australian Country Arts Trust" .

Cash and cash equivalents include cash at bank, and cash on hand. Cash is measured at nominal value.

Note 16. Receivables

	2020	2019
	\$'000	\$'000
Current		
Trade receivables	91	102
Prepayments	83	118
Tax receivable from the ATO	59	-
Accrued income	-	6
Insurance receivable	473	-
Total receivables	706	226

Receivables comprise amounts receivable from goods and services, Insurance recoverables, GST input tax credits recoverable, prepayments and other accruals.

Impairment of Receivables

An allowance for doubtful debts (allowance for impairment loss) is recognised when there is objective evidence that a receivable is impaired. As at 30 June 2020 the Trust had no allowance for doubtful debts.

Note 17. Property, plant and equipment

Valuations of land and buildings

Valuations of Trust land, buildings and improvements were determined as at 30 June 2019 by a Certified Practising Valuer from Valcorp Australia Pty Ltd. Refer below for details relating to the revaluation of the Trust's land, buildings and improvements.

Valuations of Works of Art

The valuation of the Works of Art controlled by the Trust was performed by Dr Elizabeth Arthur from Elizabeth Arthur Fine Art as at 30 June 2014. Dr Arthur is an approved valuer under the Cultural Gifts Program in the valuation of the Works of Art held in the collection. Refer to note below for details relating to the revaluation of the Trust's Works of Art collections.

All other non-current assets controlled by the Trust have been deemed to be held at fair value.

Impairment

There were no indications of impairment of property, plant and equipment at 30 June 2020

	2020 \$'000	2019 \$'000
Land, buildings and improvements		
Land at fair value	3 690	3 690
Buildings & improvements at fair value	33 937	32 781
Work in progress at cost	-	175
Accumulated depreciation	(1 841)	-
Total land, buildings and improvements	35 786	36 646
Plant and equipment		
Plant and equipment at cost (deemed fair value)	2 997	1 848
Accumulated depreciation and impairment losses	(1 055)	(962)
Total plant and equipment	1 942	886
Total property, plant and equipment	37 728	37 532
Works of art		
Works of art at fair value	157	136
Total works of art	157	136

RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT

The following table shows the movement of property, plant and equipment during 2019 20

	Land, buildings and improvements \$'000	Works in progress (WIP) \$'000	Plant and equipment \$'000	Works of art \$'000	Total assets \$'000
Carrying amount as at 30 June 2019	36 471	175	886	136	37 668
Acquisitions	109	954	1 330	23	2 416
Transfers to (from) WIP	1 129	(1 129)	-	-	-
Revaluation Increment/ (Decrement)	(74)	-	(60)	(2)	(136)
Disposals	(1 849)	-	(214)	-	(2 063)
Depreciation/ amortisation expense	-	-	-	-	-
Transfer between asset classes	-	-	-	-	-
Carrying amount as at 30 June 2020	35 786	-	1 942	157	37 885

Non-current asset acquisition and recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Non-current assets are subsequently measured at fair value after allowing for accumulated depreciation.

Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position.

All non-current tangible assets with a value equal to or in excess of \$1000 for works of art and \$5000 for all other tangible assets are capitalised.

Revaluation of non-current assets

All non-current physical assets are valued at written down current cost (a proxy for fair value). Revaluation of non-current assets or groups of assets is only performed when its fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than 3 years.

Every six years, the Trust revalues its land and buildings and works of art via an independent Certified Practising Valuer. However, if at any time management considers that the carrying amount of the asset materially differs from the fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current physical assets that are acquired between revaluations are held at cost until the next valuation, where they are re-valued to fair value.

17 Property, plant and equipment (cont.)

Any revaluation increment is credited to the asset revaluation surplus except to the extent that it reverses a revaluation decrement of the same asset class previously recognised as an expense, in which case the increment is recognised as income. Any revaluation decrement is recognised as an expense, except to the extent that it reverses a revaluation increment for the same asset class, in which case the decrement is debited directly to the asset revaluation surplus to the extent of the credit balance existing in the asset revaluation surplus for that class of asset.

For building and improvement (Theatre) assets that have been subject to an independent revaluation, both the replacement cost and the associated accumulated depreciation have been presented on a net basis. Any accumulated depreciation is eliminated against the gross carrying amount of the assets and the net amounts restated to the revalued amounts of the assets.

Upon disposal or derecognition, any revaluation surplus relating to that asset is transferred to retained earnings.

The Trust's land, buildings and improvements were revalued as at 30 June 2019. The valuation was undertaken by Valcorp Australia Pty Ltd. The fair values were determined as follows:

Land

The fair value was determined using a direct comparison approach with recent market transactions in the area.

Buildings and improvements- Theatres

The fair value was estimated based on the written down modern equivalent replacement cost. The estimated modern equivalent replacement cost was determined by the Valuer with reference to Rawlinson's Australian Construction Handbook Edition 36 and Riders Digest (2019) - Australian Edition. Additional costs were included for country location, planning approvals, preliminaries, contingencies and complexity of the theatres, having regard to the extent of non theatre functions.

Buildings and improvements- Other

The fair value was determined using a direct comparison approach with recent market transactions in the area.

The Trust's Works of Art collections were revalued as at 30 June 2014.

The valuation of the Works of Art collections controlled by the Trust was performed by Dr Elizabeth Arthur of Elizabeth Arthur Fine Art as at 30 June 2014. Dr Arthur is an approved valuer under the Cultural Gifts Program in the valuation of the Works of Art held in the Collections. The valuer used the fair value approach by careful assessment of the condition, authenticity and where necessary research of individual art work. The final values stated by the valuer were regarded as close as it is possible to market value, in an unpredictable art market, to current commercial or replacement values as at 30 June 2014.

Impairment of assets

All non-current tangible assets are tested for indications of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. The recoverable amount is determined as the higher of an assets fair value less cost of disposal and depreciated replacement cost. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

For revalued assets, a fair value assessment is performed each year.

Note 18. Payables		
	2020	2019
	\$'000	\$'000
Current		
Creditors and accruals	489	329
Taxation payable to the ATO	-	51
Employment on-costs	109	109
Total current payables	598	489
Non-current		
Employment on-costs	51	84
Total non-current payables	51	84
Total payables	649	573

All current payables are expected to be settled within twelve months after reporting date.

Payables include creditors, accrued expenses and employment on-costs.

Employment on-costs

An actuarial assessment performed by the Department of Treasury and Finance determined that the percentage of the proportion of long service leave taken as leave has changed from the 2019 rate (41%) to 42 % and the average factor for the calculation of employer superannuation on-cost has remained the same as 2019 (9.8%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current year is immaterial.

Note 19. Employee benefits

	2020	2019
	\$'000	\$'000
Current		
Accrued salaries and wages	150	172
Annual leave	234	236
Skills and experience retention leave	36	38
Long service leave	459	389
Total current employee benefits	879	835
Non-current		
Long service leave	545	914
Total non-current employee benefits	545	914
Total employee benefits	1 424	1 749

Employee benefits accrue for employees as a result of services provided up to the reporting date but yet to be paid. Long-term employee benefits are measured at the present value and short-term employee benefits are measured at nominal amounts.

Salaries and wages, annual leave, SERL and sick leave

Liabilities for salaries and wages are recognised, and are measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement of sick leave.

Employment on-costs

Employment on-costs (payroll tax and superannuation contributions) are recognised separately under payables in Note 18.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

AASB 119 *Employee Benefits* requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds reduced to 0.75% from 1.25% in 2019.

The actuarial assessment performed by the Department of Treasury and Finance decreased the salary inflation rate to 2.5% (2019: 4%) for long service leave liability and 2% (2019: 2.2%) for annual leave, and skills, experience and retention leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$82k and employee benefits expense of \$82k. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographic and financial assumptions – including the long-term discount rate.

The long service liability has been allocated between current and non-current based on historical usage patterns and expected payments in 2020-21. The current portion has increased due to increased expected payments and non-current portion has fallen due to terminations during the 2019-20 financial year.

Note 20. Provisions

	2020	2019
	\$'000	\$'000
Current		
Provision for workers compensation	10	10
Total provisions	10	10
Non-current		
Provision for workers compensation	15	15
Total non-current provisions	15	15
Total provisions	25	25
Provision movement:		
Carrying amount at the beginning of the period	25	25
Additional provisions	-	-
Reductions resulting from re-measurement or settlement without cost		
Carrying amount at the end of the period	25	25

Provisions are recognised when the Trust has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Trust expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the Statement of Comprehensive Income net of any reimbursement.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. If the effect of the time value of money is material, provisions are discounted for the time value of money and the risks specific to the liability.

Workers compensation claims

A liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2020 provided by a consulting actuary engaged through the Office for the Public Sector (a division of the Department of the Premier and Cabinet). The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Trust is responsible for the payment of workers compensation claims.

Note 21. Other liabilities

	2020	2019
	\$'000	\$'000
Current		
Unearned revenue	253	299
Contract liabilities	536	-
Total other liabilities	789	299

Unearned revenue predominantly relates to box office ticket sales taken in advance of the performance. Contract liabilities represent obligations that need to be met in regards to grant contracts, revenue will be recognised under AASB15 when the performance obligations are fulfilled.

Note 22. Equity

	2020	2019
	\$'000	\$'000
Current		
Retained earnings	(5 437)	(3 017)
Asset revaluation surplus	44 297	44 297
Total equity	38 860	41 280

The asset revaluation surplus is used to record the increments and decrements in the fair value of land, buildings and improvements to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

Note 23. Unrecognised contractual commitments

Capital commitments

Capital expenditure contracted for at the reporting date but not recognised as liabilities in the financial report, are payable as follows:

	2020 \$'000	2019 \$'000
Within one year	10	2 397
Total capital commitments	10	2 397
Other commitments	2020 \$'000	2019 \$'000
Within one year	463	534
Later than one year but not longer than five years	411	30
Total other commitments	874	564

Commitments include operating, capital and outsourcing arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

Contingent assets and liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at their nominal value.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the Australian Taxation Office. If GST is not payable to, or recoverable from, the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

The Trust's Capital commitments in 2020 relate to planning for capital work upgrades at regional Art Centres, which are expected to be completed within 12 months. The Trust's other commitments mainly relate to grant, service and live tour/national performance agreements, and software licencing agreements.

Note 24. Contingent assets and liabilities

The Trust has an ongoing business interruption insurance claim with SAICORP for revenue losses incurred due to the COVID-19 pandemic. The claim period lasts for 12 months from 25 March 2020. The recovery expected for the period 25 March 2020 to 30 June 2020 has been reflected in these results, further recoveries are expected in 2020-21.

Note 25. Financial instruments

Financial Risk Management

Risk management is managed by the Trust's Sustainability Leader and risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The Trust's exposure to financial risk (liquidity, credit and market) is insignificant based on past experience and managements' current assessment of risk.

There has been no changes in risk exposure since the last reporting period.

The Trust is funded principally from grants by the SA Government.

Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the individual notes above.

25 Financial Instruments (cont.)

The carrying amounts of each of the following categories of financial assets and liabilities measured at cost are detailed below:

	Statement of Financial Position line item	Note No.	Carrying Amount/ fair value 2020 \$'000	Carrying Amount/ fair value 2019 \$'000
Financial assets				
Cash and cash equivalents	Cash and cash equivalents	15	3 117	5 989
Loans and receivables	Receivables ⁽¹⁾⁽²⁾	16	91	108
Financial liabilities				
Financial liabilities - at cost	Payables ⁽¹⁾	18	431	258

⁽¹⁾ Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (eg Commonwealth, State and Local Govt taxes, fees and charges; Auditor- General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents, etc. they would be excluded from the disclosure. The accounting standards define contracts as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

⁽²⁾ Receivable amounts disclosed here excludes prepayments. Prepayments are not financial assets as defined in AASB 132, as the future economic benefit of these assets is the receipt of goods and services rather than the right to receive cash or another financial asset.

Note 26. Covid 19 pandemic outlook for the Trust

The COVID-19 pandemic will continue to impact the operations of the Trust in 2020-21. The key expected impacts are:

- The ongoing effects will see audiences reduced at theatres due to social distancing requirements, as well as changing consumer confidence in regards to large gatherings.
- Increased expenditure on cleaning, PPE equipment, and making the arts centres COVID safe.
- Reduction in revenue from fees and charges, due to reduced audience capacities, shows being postponed or cancelled, and the reduction in the availability of new film content from distributors.

The trust is not expecting there to be any significant credit losses, grant agreements that cannot be satisfied, or any significant increase of risks in the internal control environment due to the COVID-19 pandemic.

Where possible, financial losses are being recovered via an ongoing Business Interruption insurance claim with SAICORP, as mentioned in Note 24.

Refer to Note 1.1 for COVID-19 impacts in 2019-20.

Note 27. Related Party Transactions

The Trust is a statutory authority established pursuant to the *South Australian Country Arts Trust Act 1992* and is a wholly owned and controlled entity of the Crown.

Related parties of the Trust include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Transactions with Key Management Personnel and other related parties

Compensation of Key Management Personnel is disclosed in Note 4.

There were no material related party transactions between the Trust and key management personnel and their close family members.

Note 28. Events after balance date

There are no events after 30 June 2020 that require disclosure.

Note 29. Regional Arts Fund

The Trust manages the South Australian component of the Regional Arts Fund on behalf of the Commonwealth Government's Department of Communications and the Arts. The Regional Arts Fund is a Commonwealth program that supports artistic cultural development in regional and remote communities throughout Australia. The grant received from the Commonwealth for the Regional Arts Fund includes a component to reimburse Country Arts SA for administration costs.

Funds available during the year and expenditure incurred from the Fund were as follows:

	2020	2019
	\$'000	\$'000
Funds from prior year recommitted	25	8
Annual regional arts fund allocation	418	413
Grant funds returned by applicants	15	13
Interest earned	1	1
Total funds available	459	435
Expenditure and grant commitments approved during the year	435	435
Funds carried forward	24	-