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**Government
of South Australia**

COUNTRY ARTS SA

2021-22 Annual Report

COUNTRY ARTS SA

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To:

Andrea Michaels MP

Minister for Arts

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 Country Arts SA by:

Anthony Peluso

Chief Executive

Date 30 September 2022

Signature

A handwritten signature in black ink, reading 'Anthony Peluso', written in a cursive style.

From the Chief Executive

374,491 people enjoyed new arts and cultural experiences that were supported, produced, developed, presented, and shared by Country Arts SA in 2021-22. This represents a 70% increase on the prior year.

Even with continued challenging conditions due to Covid-19, we presented 2,045 events across the state with 14,204 people performing on our regional stages with a further 2,552 people backstage.

The Country Arts SA Strategic Plan 2021-2025 has five priority areas including First Nations First. With the guidance of our First Nations Advisory Committee and Elders across the state, in 2021-22 we delivered some major outcomes, including:

- *Ngatchu Yarta – My Country*. This Breaking Ground exhibition by Adnyamathanha and Luritja artist Juanella McKenzie in August 2021 was part of SALA in Adelaide. Offering viewers a visually dynamic and exploratory insight into the deep connection, custodial care, and wonder felt by Juanella for her country, the exhibition was also successfully shown at Murray Bridge Regional Gallery in May 2022.
- *Nunga Screen* – a program of films created by First Nations artists screened from Reconciliation Week through to NAIDOC Week, 2022. These free screenings for children and families attracted a total of 2,914 people to 48 screenings in 23 sites in Gawler, Mount Gambier, Salisbury, Renmark, Whyalla, Noarlunga, Port Pirie, Victor Harbor, Marion, Gumeracha, Port Lincoln, Roxby Downs, Ceduna, Andamooka, Goolwa, Naracoorte, Burra, Oaklands Park, Port Augusta, Yorketown, Maitland, Moonta and Adelaide CBD.

There were two important highlights to the 2022 Nunga Screen season. Country Arts SA commissioned a new film *Seeds Of Change* which followed Ngarrindjeri Elder Mark Koolmatrie who is actively spreading the word about healing Country practices. There was also an exclusive community screening in Point Pearce which featured the premiere of a film made in and by the Narungga community for the *Wild Dog* exhibition. *Nunga Screen* expanded to incorporate three Catholic schools and nine corporate partner screenings, which will be important to foster as the program expands, supporting reconciliation across South Australia.

We continued to present great new South Australian made work on our arts centres' stages and in small halls across the state.

Following on from the success of *Euphoria* by Emily Steel, this highly lauded new play was captured as an immersive film experience to take it and a mental health professional to small communities across regional South Australia who could not access the stage performance in 2021. With support from the Thyne Reid Foundation an extensive tour will roll out in August 2022 with a specific research project by a PhD graduate from Flinders University to measure its impact. We were also delighted that the work was recognised with a 2021 Ruby Award Special Acknowledgment. The final commission in our collaboration with State Theatre Company South Australia, *Cathedral* by Caleb Lewis, centred on the life of a cave diver from the Limestone Coast which premiered in Mount Gambier and toured to Renmark, Port Lincoln, Port Augusta, Port Pirie and Adelaide in May and June 2022.

Country Arts SA continued to support the development and presentation of unique new South Australian work. Sarah Brokensha presented a wildly inventive new one-woman play *The World Is Looking For You* which enthralled audiences from around the Limestone Coast; Restless Dance Theatre delighted workshop participants and families in Port Pirie and the Riverland when they toured *A Date With Restless* and Australian Dance Theatre profiled the work of new Artistic Director Daniel Riley in Whyalla, Port Pirie and Mount Gambier in April with the triple billed *Outside Within*.

Working in close collaboration with the Sir Robert Helpmann Theatre team in Mount Gambier, local choreographer Anya McKee produced a new work for the *Local and Live* program, *Dancing with Lolo and Papa* which featured two young immigrant hip-hop dancers exploring the relationship between fathers and sons. The work was so well received it is being considered for wider touring after pitching at the 2022 South Australia Presenters Association Showcase in May. Catherine Fitzgerald and a team of South Australian creatives toured *Dry*, a dystopian 'Western' set in a near-future to Roxby Downs, Whyalla and Port Augusta in November.

In 2022 we launched a new partnership with Nexus Arts to present music from diverse artists as part of our highly successful Shows On The Road program. The first tour, *Sabor A Cuba*, showcased a three-piece Cuban band that brought the sounds of Havana to Burra, Cummins and Streaky Bay. Local presenter groups and audiences danced, sang and celebrated being together in sell-out performances. We are looking forward to the next tours which will present very different types of musicians to more small regional towns across the state.

We kicked off the 2022 Arts on Screen program with a live stream of the Adelaide Festival's opening event *Macro*. Audiences in Renmark, Whyalla, Port Pirie, Mount Gambier, Naracoorte, Victor Harbor, Andamooka, Port Augusta and Kadina were able to join this spectacular opening event for free from their hometowns.

Our Visual Arts program provided communities with a diversity of work. Of note is the commissioned exhibition, *HARBINGERS: Care or Catastrophe* co-curated by Lauren Mustillo, Country Arts SA Visual Arts Manager and Fulvia Mantelli, Murray Bridge Regional Gallery Director. The exhibition brought together new work by Ellen Trevorrow, Lara Tilbrook, Laura Wills, Chris de Rosa and Clancy Warner responding to the climate change catastrophe. Working closely with the Murray Bridge Regional Gallery, this collection of distinctive and powerful art created a lasting impression on visitors, a curatorial mentorship for Wes Maselli and project management mentorship for Michelle Dohnt. Plans are now in place for a future statewide tour.

We continued our partnership with Art Gallery of South Australia through a multi-year tour of Naomi Hobson's *Adolescent Wonderland* starting in Port Pirie, Port Augusta, Port Lincoln and Roxby Downs. In May *My Name Is* by Cynthia Schwertsik uncovered the stories of local women in Port Pirie and made their stories into a mural that was on display at the Port Pirie Regional Gallery.

84 community artists and artworkers came together in Lobethal for the national Artlands conference joining their colleagues digitally from around the nation, in a live streamed two-day event in September.

As shutdowns continued to impact our sector and our patrons, we worked with digital agency partner Lightbulb Digital to renew the Country Arts SA website. While digital engagement with art and cultural offerings has declined with the re-opening of

society, we are aware that community expectations for improved digital experiences continues to grow. The new site will go live in late 2022.

A major focus during the past year has been the completion of master plans for the regional arts centres in Whyalla, Port Pirie, Renmark and Mount Gambier. The condition of these important regional arts spaces and Country Arts SA's offices at Port Adelaide continues to be a focus for refurbishment and renewal.

In 2021-22 the Country Arts SA board met in Port Augusta, Port Lincoln, Port Adelaide, Renmark, Murray Bridge and Mount Gambier. The Board continued to guide the work of the organisation, responding to the significant strategic challenges faced. I would like to acknowledge the dedication, generosity, local knowledge and governance expertise of all members, and specifically Michael Luchich as Chair of the Board, Andrew Birtwistle-Smith, Chair, First Nations Advisory Committee, Victoria MacKirdy as Chair, Governance and Finance Committee and Christie Anthoney as Chair, Grants Assessment Panel.

In a major milestone for regional arts in South Australia the new Country Arts Foundation was officially launched in November 2021. Kate Facy, Sonya Hender, Petria Ladgrove and Robin Matters joined Chair Rod Jones and Directors Paula Murray, Michael Luchich and the Country Arts SA staff team in Port Augusta, Mount Gambier and Adelaide concurrently to outline its ambitious agenda for the future.

Country Arts SA acknowledges the ongoing financial support of the South Australian Government through the Department of the Premier and Cabinet and Arts South Australia. We also acknowledge Commonwealth Government support through the Australia Council for the Arts and Playing Australia, and through the Department of Communications and the Arts for the Regional Arts Fund.

The work of Country Arts SA would not be possible without the backing of our committed corporate and program partners and donors. We were particularly pleased to secure a new three-year sponsorship agreement with our Principal Corporate Partner, SA Power Networks, extending the partnership to 27 years.

As the economic conditions have continued to challenge, we have provided new benefits and engagement points for the 21 small businesses that are our Community Circle. As a result, our retention rate, particularly in the Riverland, has been high.

Our partnerships with 10 regional local governments continue to connect communities to arts and culture, expanding our program and employing Arts and Cultural Facilitators with City of Port Lincoln, City of Whyalla, Regional Council of Goyder, Yorke Peninsula Council, District Council of Loxton Waikerie, Naracoorte Lucindale Council, and City of Victor Harbor.

None of our work has any relevance without the growing number of artists, arts groups, audiences and communities that continue to intersect with our work across the state. Thank you to everyone who braved the changing conditions to be with others to celebrate and enjoy arts and culture in their hometowns.

My deepest thanks goes to our staff who work tirelessly to support artists and communities across regional South Australia to grow and thrive in the face of global and local challenges.

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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Overview: about the agency

Our strategic focus

Our Purpose	<p>Country Arts SA aims to transform the way the arts are made and engaged with in regional South Australia.</p> <p>Country Arts SA's unique state-wide, multi-artform remit and 29 years' experience puts us in a singular position to make art and tell stories that can't be made anywhere else in the world, and to contribute to a national cultural identity that embraces the regional communities at its heart.</p> <p>The arts are a leading contributor to the strength of our regional communities. They shape our culture, identity and economy, contribute to employment, tourism and education, and support good health, wellbeing and community cohesion.</p> <p>Opportunities to experience, participate in and benefit from the arts should be available to all South Australians.</p>
Our Vision	Our vision is for artists and communities of regional South Australia to thrive through engagement with the arts and be recognised as valued contributors to the nation's cultural voice.
Our Values	Place, Impact, Inclusion, Creativity, Respect
Our functions, objectives and deliverables	<p>Country Arts SA increases access to the arts for regional South Australian communities and shares unique stories through extraordinary arts experiences.</p> <p>We listen, respond and collaborate.</p> <p>We produce ambitious and accessible arts experiences.</p> <p>We present work for people of all ages and interests.</p> <p>We empower regional communities to create and interact with the arts as audiences, participants, artists and leaders.</p>

Our organisational structure



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Changes to the agency

During 2021-22 there were the following changes to the agency's structure:

- A new Digital Marketing Officer (0.6FTE) position commenced at the Port Adelaide office.
- A First Nations Producer (0.6FTE) position commenced at the Port Adelaide office
- A First nations Associate Producer (0.6FTE) position commenced at the Port Adelaide office.
- A Leadership Coordinator (1.0FTE) position commenced at the Port Adelaide office.
- The Marketing & Community Relations Officer (Mount Gambier) became vacant.
- The Arts & Culture Facilitator role in partnership with Loxton/Waikerie Council was filled.
- The Arts & Culture Facilitator role in partnership with Port Lincoln Council was filled.
- The Arts & Culture Facilitator role in partnership with Whyalla City Council became vacant.

Our Minister

Hon Andrea Michaels MP, Minister for Arts

Our Board

Name	Position	First Term start date	Current term expires
Michael Luchich	Chair, Governance and Finance Committee Member	18 February 2016	24 February 2023
Andrew Birtwistle-Smith	First Nations Advisory Committee Chair	6 December 2018	5 December 2024
Christie Anthoney	Grants Assessment Panel Chair	6 November 2014	24 February 2024
Ella Winnall	Riverland Murraylands representative	8 October 2020	7 October 2023
Erika Vickery OAM	Local Government Association representative, Governance and Finance Committee Member	4 October 2018	6 October 2024
Rebekah Danzic	Eyre and Western representative	20 August 2020	Term ended 23 June 2022
Ruth Stephenson	Limestone Coast representative	14 February 2013	Term ended 13 February 2022
Stephanie Toole	Mid North and Yorke representative	1 April 2018	31 March 2024
Victoria Mackirdy	Governance and Finance Committee Chair	1 April 2016	30 September 2022

Our Executive 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 teams.

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 team.

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 2021-22, Country Arts SA delivered 2,045 performances, exhibitions, events, workshops and other activities in our five arts centres, online and other spaces across South Australia and nationally, attracting 374,491 people.

2021-22	Arts Centres	Performing Arts	Visual Arts	Cultural Programming	Grant funding	TOTAL
Far West and North	29,733	1,543	346	3,374	115,044	150,040
York and Mid North	21,523	1,073	9,244	11,424	3,520	46,784
Adelaide Hills, Barossa, Fleurieu and KI	0	718	994	13,423	50,298	65,433
Murraylands and Riverland	18,592	977	9,953	1,551	3,052	34,125
Limestone Coast	15,080	3,001	16,665	2,249	9,546	46,541
Adelaide	28,793	1,758	508	502	2	31,563
National	0	0	0	5	0	5
TOTAL	113,721	9,070	37,710	32,528	181,462	374,491

Total events, performances, & exhibitions	1,633	139	13	180	80	2,045
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Board meetings

Board member	No of sessions	No of sessions attended
Michael Luchich	6	6
Andrew Birtwistle-Smith	6	3
Christie Anthoney	6	5
Ella Winnall	6	6
Erika Vickery OAM	6	5
Rebekah Danzic	6	5
Ruth Stephenson	3	3
Stephanie Toole	6	5
Victoria MacKirdy	6	6

Agency response to COVID-19

The following processes were in place as part of Country Arts SA's continuing response to COVID-19:

- delivering COVID-19 safety practices
- hand sanitising stations
- cashless box offices and bars with contactless payments facilities for all ticket and refreshment purchases
- increased cleaning
- social distancing measures in the foyer and auditorium including installing signage and floor markings to make it easier for patrons to stay 1.5 metres apart
- marketing that encourages ticket purchases online in advance, with the option to print tickets at home or show them on their mobile device
- a ticket refund policy for any patrons who are feeling unwell on the day of their scheduled visit, so they can stay home.

All staff were supported to work away from the office as required. Any staff considered to be vulnerable worked from home. Staff undertook COVID-19 Marshall training for our licensed and public venues.

The Leadership and COVID response teams met regularly to review our response to restrictions, policies and discuss any changes from the South Australian Government.

Agency contribution to whole of Government objectives

Agency's contribution
<ul style="list-style-type: none"> • 1,094 artists and arts workers were employed across our activities. This equates to 24.33 FTE, with 15.32 FTE or 550 regional South Australians and 3.41 FTE or 230 First Nations people being employed.
<ul style="list-style-type: none"> • Ticket prices to Country Arts SA performances remained static supporting better access. • Staff were supported with Flexible Working guidelines approved by Country Arts SA board to manage their work in line with Government advice. • Provided concessional community hire rates to ensure our arts centres remained accessible to all.
<ul style="list-style-type: none"> • Produced six new works of art and presented 11 new works across the state and nationally of dance, theatre, music, musicals, film, visual and digital art. • Continued a new program showcasing local artists called <i>Local and Live</i>. • Continued to develop <i>Venue 6</i> a new online platform to build greater access. • Continued refining a new accounting system which will provide improved payroll, finance and accounts payable operations across the organisation.

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Support and empower artists, arts workers and organisations in regional South Australia to develop their practice, produce extraordinary arts experiences and share their unique stories.	Employment opportunities provided	24.33 FTE achieved (target >25 FTE)
	New work produced	6 new works produced: 3 First Nations
	New work presented	11 new works presented: 5 First Nations
Listen and respond to the diverse communities of regional South Australia and create opportunities for engagement in the arts at every level	Average capacity at live events at Country Arts SA arts centres	Live events average capacity increased 9% (target increase 5%)
	Average capacity at film screenings at Country Arts SA arts centres	Film screenings average capacity increased 2% (target increase 5%)
	Total other audiences	Total other audiences reached 119,513 (increase 47% on 2020-21)
Activate our Art Centres and a range of other spaces to produce or present work in regional South Australia, and support them to become viable, accessible and fit for purpose.	Utilisation of Country Arts SA arts centres	51% achieved (increased 7% on 2020-21)

Corporate performance summary

2021-22 was another challenging year for Country Arts SA. The disruption caused by the ongoing COVID-19 pandemic to normal performance and attendance patterns again significantly compromised the agency's results.

The many capacity restrictions and changes, distancing requirements and disruption to performance and touring schedules caused by the pandemic resulted in reduced audience attendances, many cancelled performances and other events; and resulted too in a consequent adverse impact on our budgetary bottom line. The Agency incurred an operating deficit of \$216,000 for the year.

Where possible, an emphasis on the diversification of income sources, such as launching the new Country Arts Foundation and an increased level of investment in more efficient systems and internal processes, through the continued development of the new accounting and finance system and a vehicle booking and monitoring system were implemented.

The corporate workforce benefited through the adoption of ongoing work from home measures, which have been positively received. New Flexible Work Guidelines have now been adopted.

A review of the organisation's policies and procedures continued during the year. The resultant consolidation and/or updating of policies, directives, procedures and frameworks has been greatly beneficial.

A major focus during the past year was the completion of master planning for the four regional arts centre's refurbishments. The condition of the capital infrastructure of our regional theatres and Country Arts SA's offices at Port Adelaide continue to be a significant source of concern, both in terms of the organisation's ability to fulfil its legislative charter through the provision of facilities, and in terms of their need for major capital expenditure, given the age and condition of the various venues concerned.

Country Arts SA is working with the Department of the Premier and Cabinet to address a number of critical and urgent infrastructure and maintenance issues; and with Renewal SA in relation to finding more suitable Adelaide office accommodation.

Employment opportunity programs

Program name	Performance
First Nations Employment Strategy	<p>Program aimed to employ a minimum of 10% Aboriginal and Torres Strait Islander employees by March 2025. As at 30 June 2022 it was 5.3%.</p> <p>A further 2.0 FTE were achieved through partnerships with regional local governments and 3.41 FTE through employing First Nations artists and arts workers in activities, performances, exhibitions and events.</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	69% of Country Arts SA's 53.3 FTE employees with ongoing or term contracts completed Staff Development Reviews with their immediate line managers to 30 June 2022.

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 senior 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 online reporting system – My Safety.
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.
Wellbeing Program	Country Arts SA introduced a Wellbeing Program and committee of staff representatives. A budget was established with a focus on training and other initiatives as part of this program. EAP access is provided to staff.

Workplace injury claims	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total new workplace injury claims	1	2	-50%
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)	1	0	+100%

*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 2021-22	Past year 2020-21	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	1	1	0%
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 2021-22	Past year 2020-21	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$22,600	\$45,286	-51%
Income support payments – gross (\$)	\$810	\$31,773	-97%

**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.

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 2021-2022 are attached to this report.

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Total Income	9,497	8,220	(1 140)	10,883
Total Expenses	13,081	11,054	(1 891)	9,722
Net Result	(3 584)	(2 834)	750	1 161
Total Comprehensive Result	(3 584)	(2 834)	750	1 290

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Current assets	2,560	7,474	4 914	7,745
Non-current assets	38,270	34,437	(3 833)	36,098
Total assets	40,830	41,911	1 081	43,843
Current liabilities	2,294	4,020	(1 726)	3,077
Non-current liabilities	560	574	(14)	614
Total liabilities	2,854	4,594	(1 740)	3,691
Net assets	37,976	37,317	(659)	40,152
Equity	37,976	37,317	(659)	40,151

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	\$ 13,894

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

Consultancies	Purpose	\$ Actual payment
ABFA Pty Ltd	Organisational Sustainability Review	\$ 10,750
Grieve Gillett Andersen	Masterplan - Sir Robert Helpmann Theatre, Northern Festival Centre and Chaffey Theatre	\$ 26,093
System Solutions Engineering	Consultants services for feasibility and concept phase of venue energy storage upgrades, BMS/HVAC upgrades, and emergency lighting upgrades	\$ 54,388
	Total	\$ 91,231

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	\$300,732.26

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

Contractors	Purpose	\$ Actual payment
Aboriginal Cultural Tours	Artists / Arts Workers	10,000.00
Barefaced Stories	Artists / Arts Workers	10,000.00
Brink Productions	Artists / Arts Workers	25,000.00
Encore Event Technologies	Artists / Arts Workers	13,054.40
Far and Away Productions	Artists / Arts Workers	40,000.00
Gail Hocking	Artists / Arts Workers	11,650.00
Gravity and Other Myths Pty Ltd	Artists / Arts Workers	78,317.00
Guildhouse Incorporated	Artists / Arts Workers	10,000.00
Hays Specialist Recruitment Australia	Artists / Arts Workers	79,991.59
Insite Arts International Pty Ltd	Artists / Arts Workers	223,178.48
Lewis Major Projects	Artists / Arts Workers	62,089.94
Lightbulb Digital Pty Ltd	Artists / Arts Workers	70,401.07
Promac Productions Australia Pty Ltd	Artists / Arts Workers	11,000.00
Run Wild Pictures P/L	Artists / Arts Workers	13,750.00
South Australian Playwrights Theatre Inc	Artists / Arts Workers	10,000.00
Vitalstatistix Inc	Artists / Arts Workers	15,000.00
Air Con Serve Pty Ltd	Maintenance	24,700.00
ARA Fire Protection Services Pty Ltd	Maintenance	11,305.28
City of Mount Gambier	Maintenance	20,175.41
CleanScope Group Pty Ltd	Maintenance	11,863.99
David Reimers	Maintenance	15,610.00
Hoyts Corporation Pty Limited	Maintenance	31,031.18
Master Class Cleaning Group P/L	Maintenance	10,540.00
Red Sixty One Australia Pty Ltd	Maintenance	85,465.50
RNW Fire Services Pty Ltd	Maintenance	33,778.00

Contractors	Purpose	\$ Actual payment
Solutions Plus Partnership Pty Ltd	Maintenance	49,878.14
The Fawcett Group	Maintenance	22,284.20
Veolia Environmental Services Pty Ltd	Maintenance	13,215.02
Westside Services (SA) P/L	Maintenance	32,763.71
iSentia Pty Ltd	Media Monitoring	10,477.12
	Total	\$ 1,065,520.03

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-arts-sa-annual-report-regulatory-data> insert hyperlink to specific data.sa page and ensure data sources are referenced.

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](#).

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 2020-21 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. Country Arts SA policies include:

- CORP-001 Fraud and Corruption Control Plan
- CORP-002 Fraud and Corruption Reporting Procedure

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	n/a

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 2021-22
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	2
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	1
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	
Communication	Communication quality	Inadequate, delayed or absent communication with customer	1
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	1
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	3
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	1
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	
Policy	Policy content	Policy content difficult to understand; policy	

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
		unreasonable or disadvantages customer	
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	2
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	1
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	3
		Total	15

Additional Metrics	Total
Number of positive feedback comments	5
Number of negative feedback comments	15
Total number of feedback comments	20
% complaints resolved within policy timeframes	15

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

Service Improvements

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

Compliance Statement

Country Arts SA is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Yes
Country Arts SA has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Yes

Appendix: Audited financial statements 2021-22

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

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Adelaide SA 5000

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

Opinion

I have audited the financial report of South Australian Country Arts Trust and its controlled entity for the financial year ended 30 June 2022.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the South Australian Country Arts Trust and its controlled entity as at 30 June 2022, their financial performance and their 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 – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Chairperson, Board of Trustees, the Chief Executive 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 and its controlled entity. 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 Australian Accounting Standards – Simplified Reporting Requirements, 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.

In preparing the financial report, the Chief Executive is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

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 2022.

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.

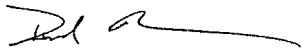
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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.



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

29 September 2022

South Australian Country Arts Trust

Annual Financial Statements

For The Year Ended 30 June 2022

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 2022 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



Athina Provatas CPA
Finance Manager

Date: 28 September 2022

Date: 28 September 2022



Michael Luchich
Chairperson, Board of Trustees

Date: 28 September 2022

South Australian Country Arts Trust

**Statement of Comprehensive Income
For The Year Ended 30 June 2022**

	Note No.	2022 \$'000	2021 \$'000
Income			
SA Government grants, subsidies and transfers	12	4 641	7 585
Revenues from fees and charges	8	2 160	1 357
Commonwealth-sourced grants and funding	9	109	307
Grants and subsidies revenue	10	568	373
Interest revenues		-	2
Donated Works of Art		-	56
Net gain (loss) from disposal of non-current assets		7	-
Other income	11	735	1 204
Total income		8 220	10 884
Expenses			
Employee benefits expenses	3	5 088	4 650
Program expenses	5	1 340	1 087
Infrastructure expenses	5	1 391	1 117
Administration expenses	5	946	600
Grants and subsidies expense	6	128	138
Depreciation expense	7	2 149	2 130
Other expenses		12	-
Total Expenses		11 054	9 722
Net result		(2 834)	1 162
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Changes in property, plant and equipment asset revaluation surplus		-	129
Total other comprehensive income		-	129
Total comprehensive result		(2 834)	1 291

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 2022

	Note No.	2022 \$'000	2021 \$'000
Current assets			
Cash and cash equivalents	13	7 083	7 456
Receivables	14	355	245
Inventories		36	44
Total current assets		7 474	7 745
Non-current assets			
Property, plant and equipment	15	34 095	35 756
Works of art	15	342	342
Total non-current assets		34 437	36 098
Total assets		41 911	43 843
Current liabilities			
Payables	16	1 358	1 279
Employee benefits	17	1 018	947
Provisions	18	27	10
Other liabilities	19	1 617	841
Total current liabilities		4 020	3 077
Non-current liabilities			
Payables	16	41	51
Employee benefits	17	448	548
Provisions	18	85	15
Total non-current liabilities		574	614
Total liabilities		4 594	3 691
Net assets		37 317	40 152
Equity			
Asset revaluation surplus	20	44 426	44 426
Retained earnings	20	(7 109)	(4 275)
Total equity		37 317	40 151

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 2022

		Asset revaluation surplus	Retained earnings	Total
	Note No.	\$'000	\$'000	\$'000
Balance at 30 June 2020		44 297	(5 437)	38 860
Net result for 2020-21		-	1 162	1 162
Net increment on asset revaluation		129	-	129
Balance at 30 June 2021	20	44 426	(4 275)	40 151
Net result for 2021-22			(2 834)	(2 834)
Total comprehensive result for 2021-22		44 426	(7 109)	37 317

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 2022

	Note No.	2022 \$'000	2021 \$'000
Cash flows from operating activities			
Cash inflows			
SA Government grants, subsidies and transfers		4 655	7 553
Fees and charges		2 497	1 891
Receipts from Commonwealth-sourced funds		117	225
Receipts from grants and subsidies		1 150	391
Interest received		-	2
GST recovered from the Australian Taxation Office		1	-
Other receipts		772	2 610
Cash generated from operations		9 192	12 672
Cash outflows			
Employee benefit payments		(5 006)	(4 561)
Payments for supplies and services		(3 605)	(3 305)
Payments for grants and subsidies		(473)	(142)
GST paid to the Australian Taxation Office		-	(167)
Cash used in operations		(9 084)	(8 175)
Net cash provided by operating activities		108	4 497
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		30	17
Cash generated from investing activities		30	17
Cash outflows			
Purchase of property, plant and equipment		(511)	(175)
Cash used in investing activities		(511)	(175)
Net cash used in investing activities		(481)	(158)
Net (decrease)/ increase in cash and cash equivalents		(373)	4 339
Cash and cash equivalents at the beginning of the financial year		7 456	3 117
Cash and cash equivalents at the end of the financial year	13	7 083	7 456

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

South Australian Country Arts Trust

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South Australian Country Arts Trust

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 continued to have a range of negative impacts on the organisation throughout 2021-2022; including but not limited to the following:

- Restrictions on audience capacities, many of which rulings changed on a regular basis as lockdowns and associated mandates and distancing measures were rolled out;
- Interruptions to programming as a result of pandemic-related illness, artist availability and touring schedule changes;
- Staff absences due to COVID-19 infections or isolation mandates; and
- Increased expenditures in relation to cleaning or the provision of PPE and masks.

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.

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 consolidated financial statements have been prepared by combining the South Australian Country Arts Trust (the Trust) and the Country Arts Foundation (Foundation) in accordance with AASB 10 *Consolidated Financial Statements*.

2.3 Principles of Consolidation

Controlled entities are those entities for which the Trust has control. The Trust has control over an entity when it is exposed, or has rights, to variable returns from its involvement with that entity and can affect those returns through its power over the entity. This is the case with Foundation, which is a controlled entity of the Trust. Refer to note 27.

Where an entity either began or ceased to be controlled during the year, the results are included only from the date control commenced, or up to the date control ceased.

2.4 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.

2.5 Rounding

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

2.6 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.

2.7 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 - refer note 25.

South Australian Country Arts Trust

Note 3. Employee benefits expenses

Employee Benefits Expenses	2022	2021
	\$'000	\$'000
Salaries and wages	3 892	3 654
Long service leave	(51)	(25)
Annual leave	358	281
Skills and experience retention leave	10	9
Employment on-costs - superannuation*	505	463
Employment on-costs - other	212	237
Board and committees fees	23	23
Workers Compensation	87	-
Other employment related expenses	52	8
Total employee benefits expenses	5 088	4 650

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 Minister for the Arts, Board of Trustees and the Chief Executive Officer who have responsible for the strategic direction and management of the Trust.

Total compensation for the Trust's key management personnel in 2021-22 was \$253,000 (2020-21 \$276,000). Salaries and other benefits the Minister for the Arts receives are excluded from this total. The Minister for the Arts 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*.

Transactions with Key Management Personnel and other related parties

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

Remuneration of employees

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

	2022	2021
	No	No
\$174,001 to \$194,000	-	-
\$234,001 to \$254,000	1	-
\$254,001 to \$274,000	-	1
\$314,001 to \$334,000	-	-
Total number of employees	1	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 \$238,000 (2020-21 \$264,000).

Note 4. 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 2021-22 were:

Board of Trustees

Michael Luchich Chair	Stephanie Toole
Christabel Anthoney	Erika Vickery OAM
Andrew Birtwistle-Smith	Ella Winnall
Rebekah Danzic	Ruth Stephenson ⁽¹⁾ (until 14 February 2022)
Victoria MacKirdy	

Committee Members

Grants Assessment Panel

Christabel Anthoney, Chair	Antonina Vorenas
Sonya Altschwager	Thomas Davidson (until 25 November 2021)
Cindy Durant (until 25 June 2022)	Sarah Kemp (until 29 September 2021)
Danielle Edwards (First Nations Committee member)	Maz McGann
Michael Harris (First Nations Committee member)	Debra Tregilas
Lewis Major (from 1 January 2022)	Fulvia Mantelli (from 1 January 2022)
Lucia Pichler	Nic Tubb (from 1 March 2022)
Jordan Sumner (until 29 September 2021)	

4 Remuneration of board and committee members (cont.)

Governance and Finance Committee

Victoria MacKirdy, Chair	Erika Vickery OAM
Michael Luchich	Ruth Stephenson ⁽¹⁾ (until 14 February 2022)
Stephanie Toole	

First Nations Advisory Committee

Andrew Birtwistle-Smith, Chair	Heather Shearer
Lee-Ann Tjunypa Buckskin ⁽¹⁾	Isaac Lindsay
Danielle Edwards	Jared Thomas (until 26 August 2021)
Michael Harris	

Board of Trustees

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

	2022	2021
	No of	No of
\$0 - \$19 999	9	10
Total numbers of members	9	10

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 \$10,000 (\$8,000).

Committee Members

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

	2022	2021
	No of	No of
\$0 - \$19 999	24	21
Total numbers of members	24	21

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 \$15,000 (\$17,000).

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 5. Supplies and services

	2022	2021
	\$'000	\$'000
Program expenses		
Live touring expenses	713	660
Marketing	159	118
Cost of goods sold	144	79
Film distributor payments	215	116
Other	109	114
Total program expenses	1 340	1 087
Infrastructure expenses		
Repairs and maintenance	384	400
Information technology and communication	455	343
Utilities	249	229
Consultants	105	36
Insurance	177	95
Other	21	16
Total infrastructure expenses	1 391	1 117

South Australian Country Arts Trust

5 Supplies and services (cont.)

Administration expenses

Travel	108	104
Printing and stationery	34	31
Motor vehicle expenses	30	31
Freight	28	32
Board meeting travel and expenses	1	25
Staff development	34	38
Contractors and temporary staff	593	279
Audit fees	53	47
Other	65	13
Total administration expenses	946	600

Note 6. Grants and subsidies expense

	2022	2021
	\$'000	\$'000
*Grants	128	138
Total grants and subsidies expense	128	138

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 the contribution.

* Grants and subsidies expenses includes payments to various other artists.

Note 7. Depreciation expense

	2022	2021
	\$'000	\$'000
Depreciation		
Buildings and improvements	1 905	1 904
Plant and equipment	244	226
Total depreciation expense	2 149	2 130

All non-current assets, having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

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

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

Depreciation 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
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.

Note 8. Revenues from fees and charges

	2022	2021
	\$'000	\$'000
Box office - programmed performances	72	115
Box office - films	450	260
Ticket booking fees	245	164
Venue hire	417	333
Candy bar sales	353	182
Recovery of theatre costs	181	103
Sponsorship	170	74
National touring	137	16
Artwork sales	1	-
Other	134	110
Total fees and charges	2 160	1 357

Revenue from fees and charges is derived from goods and services provided to other SA Government agencies and to the public.

Per AASB 15 *Revenue from Contractors with Customers* 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 9. Commonwealth-sourced grants and funding

	2022	2021
	\$'000	\$'000
Specific purpose grant	109	307
Total Commonwealth-sourced grants and funding	109	307

Commonwealth grants consist of the following:

	2022	2021
	\$'000	\$'000
Department of Infrastructure, Transport, Regional Development and Communications	73	26
RAA SP funding	15	-
Australia Council for the Arts - Regional Theatre Strategy	19	76
Australia Council for the Arts - Euphoria National Tour	2	-
Australia Council for the Arts - Multi year funding	-	205
Total Commonwealth-sourced grants and funding	109	307

Commonwealth-sourced grants and funding are recognised under a combination of AASB 15 Revenue from Contractors with Customers and AASB 1058 *Income from Not-for-Profit Entities* on completion of agreed deliverables and in compliance with all obligations under the agreement.

Note 10. Grants and subsidies revenue

	2022	2021
	\$'000	\$'000
Grants and subsidies received/receivable from entities within SA Government		
Specific purpose grant	119	273
Total grants and subsidies revenue - SA Government entities	119	273
Grants and subsidies received/receivable from entities external to the SA Government		
Specific purpose grant	449	100
Total grants and subsidies revenue - Non SA Government entities	449	100
Total grants and subsidies revenue	568	373

These grants are received by the Trust for specific purposes from SA Government and non SA Government entities.

As per AASB 15 *Revenue from Contractors with Customers* revenue is recognised as and when the performance obligations of the grant are met.

Note 11. Other income

	2022	2021
	\$'000	\$'000
Salary recoveries	439	308
Business interruption insurance recovery	-	876
Foundation Income	101	-
Insurance claim recovery	61	4
Other	134	16
Total other income	735	1 204

Other income is recognised on receipt of AASB 1058 *Income of Not-for-Profit Entities*.

South Australian Country Arts Trust

Note 12. SA Government grants, subsidies and transfers

	2022	2021
	\$'000	\$'000
SA Government grants, subsidies and transfers		
Arts South Australia grants	4 641	7 585
Total SA Government grants, subsidies and transfers	4 641	7 585

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 Income of Not-for-Profit Entities* and is recognised income on receipt, as there are no specific performance obligations attached.

Note 13. Cash and cash equivalents

	2022	2021
	\$'000	\$'000
Deposits with the Treasurer	6 893	7 447
Imprest account/cash on hand	15	9
Foundation cash at bank – refer note 27	175	-
Total cash and cash equivalents	7 083	7 456

The Trust holds one interest bearing deposit account with the Treasurer named "South Australian Country Arts Trust". In November 2020, the Department of Treasury and Finance advised public authorities that, given interest rates were approximately 0%, no interest would be paid on any interest bearing accounts held with the Treasurer. Therefore, no interest was earned during 2021-22. This position may change in the future.

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

Note 14. Receivables

	2022	2021
	\$'000	\$'000
Current		
Trade receivables	290	196
Prepayments	65	47
Tax receivable from the ATO	0	2
Total receivables	355	245

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

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 2022 the Trust had no allowance for doubtful debts.

South Australian Country Arts Trust

Note 15. 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.

Valuations of Works of Art

The valuation of the Works of Art controlled by the Trust was performed by Simon Storey from Simon Storey Valuers as at 30 June 2021. Simon Storey is an approved valuer under the Cultural Gifts Program in the valuation of the Works of Art held in the Collection.

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 2022.

	2022 \$'000	2021 \$'000
Land, buildings and improvements		
Land at fair value	3 690	3 690
Buildings & improvements at fair value	34 016	33 937
Accumulated depreciation	(5 650)	(3 745)
Total land, buildings and improvements	32 056	33 882
Plant and equipment		
Plant and equipment at cost (deemed fair value)	3 034	3 057
Accumulated depreciation and impairment losses	(1 429)	(1 211)
Total plant and equipment	1 605	1 846
Work in progress		
Capital work in progress at cost	434	28
Total Work in progress	434	28
Total property, plant and equipment	34 095	35 756
Works of art		
Works of art at fair value	342	342
Total works of art	342	342

RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT

The following table shows the movement of property, plant and equipment during 2021-22

	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 2021	33 882	28	1 846	342	36 098
Acquisitions	51	434	26	-	511
Transfers to (from) WIP	28	(28)	-	-	-
Disposals	-	-	(23)	-	(23)
Depreciation/ amortisation expense	(1 905)	-	(244)	-	(2 149)
Carrying amount as at 30 June 2022	32 056	434	1 605	342	34 437

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 \$1,000 for works of art and \$5,000 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.

15 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.

Valuation of land and buildings

Valuation of Trust land, buildings and improvements were revalued as at 30 June 2019 by a Certified Practising Valuer from Valcorp Australia Pty Ltd.

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.

Valuation of works of art

The valuation of the Works of Art collections controlled by the Trust was performed by Simon Storey from Simon Storey Valuers as at 30 June 2021. Simon Storey 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 2021.

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.

There were no indications of impairment of property plant and equipment at 30 June 2022.

Note 16. Payables		
	2022	2021
	\$'000	\$'000
Current		
Creditors and accruals	1 198	1 153
Employment on-costs	160	126
Total current payables	1 358	1 279
Non-current		
Employment on-costs	41	51
Total non-current payables	41	51
Total payables	1 399	1 330

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

Payables include creditors, accrued expenses and employment on-costs. A significant portion of creditors balance relates to the grants payable from the Regional Arts Fund which the Trust manages on behalf of the Commonwealth Government's Department of Communications and the Arts. For additional disclosure of the fund, refer to Note 26.

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 remained at 42% and the average factor for the calculation of employer superannuation on-cost has changed from 10.1% (2021) to 10.6% in 2022. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current year is immaterial.

Note 17. Employee benefits

	2022	2021
	\$'000	\$'000
Current		
Accrued salaries and wages	263	232
Annual leave	392	275
Skills and experience retention leave	32	36
Long service leave	331	404
Total current employee benefits	1 018	947
Non-current		
Long service leave	448	548
Total non-current employee benefits	448	548
Total employee benefits	1 466	1 495

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 16.

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 increased to 3.5% from 1.25% in 2021.

The actuarial assessment performed by the Department of Treasury and Finance remained the same with the salary inflation rate at 2.5% (2021: 2.5%) for long service leave liability and 1.5% (2021: 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 \$130,000. 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 2021-22.

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Note 18. Provisions

	2022	2021
	\$'000	\$'000
Current		
Provision for workers compensation	27	10
Total provisions	27	10
Non-current		
Provision for workers compensation	85	15
Total non-current provisions	85	15
Total provisions	112	25
Provision movement:		
Carrying amount at the beginning of the period	25	25
Additional provisions	87	-
Reductions resulting from re-measurement or settlement without cost		
Carrying amount at the end of the period	112	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 2022 provided by a consulting actuary engaged through the Office for the Commissioner for Public Sector Employment (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.

Measurement of the provision for worker's compensation as at 30 June 2022 includes the impacts of the decision of the Full Court of the Supreme Court of South Australia in Return to Work Corporation of South Australia vs Summerfield (Summerfield decision). The Summerfield decision increased the liabilities of the Return to Work Scheme (the Scheme) and the provision for workers compensation across government.

Legislation to reform the Return to Work Act 2014 was proclaimed in July 2022, with the reforms expected to reduce the overall liability of the Scheme. The impacts of these reforms on the provision for workers compensation across government will be considered when measuring the provision as at 30 June 2023.

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

Note 19. Other liabilities

	2022	2021
	\$'000	\$'000
Current		
Unearned revenue	973	450
Contract liabilities	644	391
Total other liabilities	1 617	841

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 AASB 15 *Revenue from Contractors with Customers* when the performance obligations are fulfilled.

Note 20. Equity

	2022	2021
	\$'000	\$'000
Current		
Retained earnings	(7 109)	(4 275)
Asset revaluation surplus	44 426	44 426
Total equity	37 317	40 151

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

Note 21. 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:

	2022	2021
	\$'000	\$'000
Within one year	1 239	1 724
Total capital commitments	1 239	1 724
Other commitments	2022	2021
	\$'000	\$'000
Within one year	1 043	810
Later than one year but not longer than five years	228	500
Total other commitments	1 271	1 310

Commitments include operating, capital and outsourcing arrangements arising from contractual or statutory sources and are disclosed 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 2022 relate to planned 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 22. Contingent assets and liabilities

The Trust is not aware of any contingent assets or liabilities as at 30 June 2022.

Note 23. 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.

23 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 2022 \$'000	Carrying Amount/ fair value 2021 \$'000
Financial assets				
Cash and cash equivalents	Cash and cash equivalents	13	7 083	7 456
Loans and receivables	Receivables ⁽¹⁾⁽²⁾	14	290	196
Financial liabilities				
Financial liabilities - at cost	Payables ⁽¹⁾	16	1 097	1 102

⁽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 *Financial Instruments: Presentation*, 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 24. Covid-19 pandemic outlook for the Trust

The Trust anticipates that the COVID-19 pandemic will continue to adversely affect its operations in 2022-23. For example, as the virus remains prevalent in the community, it is unlikely that patrons will feel confident enough to return to the theatre environment in the same numbers as before the pandemic; this is despite the lifting of border restrictions, venue capacity restrictions and the relaxing of mask mandates. Therefore, the Trust believes that achieving its target audience numbers and revenue projections will be problematic, particularly if further variants or outbreaks emerge.

Further, the Trust's activities are influenced by the extent of our patrons' discretionary expenditure limits, and so further COVID-19 related restrictions will adversely impact their ability to support the arts in their community. This would negatively impact the Trust's financial standing and artistic output, which is a position that is consistent within the wider Australian arts industry.

Refer to Note 1.1 for COVID-19 impacts in 2021-22.

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Note 25. Events after balance date

There are no events after 30 June 2022 that require disclosure.

Note 26. 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.

The Trust received and manages a one off payment to be disbursed over 3 years of the South Australian component of a Recovery Boost. This fund is to help regional artists and organisations develop new work and explore new delivery models in light of the impacts of Covid-19 and bushfires.

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

	2022	2021
	\$'000	\$'000
Funds from prior year recommitted	155	23
Annual regional arts fund allocation	1 678	1 559
Administration costs incurred by the Trust	91	55
Grant funds returned by applicants	-	-
Interest earned	-	-
Total funds available	1 924	1 637
Expenditure and grant commitments approved during the year	1 769	1 482
Funds carried forward	155	155

Note 27. Controlled entity

The consolidated financial statements at 30 June 2022 include the Foundation:

Country Arts Foundation Ltd

Significant items in the financial report of the Foundation are:

	2022	2021
	\$'000	\$'000
Revenue	171	11
Expenses	7	-
Surplus	164	11
Cash at Bank	175	11

All gifts and money received by the SACAT from the Foundation are used to undertake special projects on behalf of the SACAT including the Tickets on Us Program.

Forecasted surplus cash at year end to be paid across to the SACAT during 2022-23 includes \$75,000 the implementation for the Euphoria Film project and \$20,000 for the delivery of the Visual Arts professional development program 'Nebula' – supporting emerging artists from regional South Australia.

Please refer to Note 2.2 and Note 2.3.