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**Government
of South Australia**

COUNTRY ARTS SA 2022-23 Annual Report

COUNTRY ARTS SA

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To:

The Hon 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: 27/09/2023

Signature



From the Chief Executive

312,352 people enjoyed enriching arts and cultural experiences that were supported, produced, developed, presented, and shared by Country Arts SA in 2022-23. An additional 347,181 people also benefited from specific funding support from the Regional Arts Fund for projects that attracted visitors to their regional towns.

As people recovered from the challenges of Covid-19 and began to grapple with inflationary pressures, we successfully presented 1,931 events across the state.

With the development and implementation of our third stretch Reconciliation Action Plan the organisation continued to transform major aspects of our program in order to live the priority of *First Nations First*. Following the success of the work we delivered in 2021-22 we presented new work of national significance and produced new work by First Nations artists from South Australia including:

- *Wild Dog* - an immersive installation and exhibition exploring the importance of one of Australia's most misunderstood but significant cultural symbols – the dingo.

Conceived and artistically directed by Kaurna/Narungga artist Jacob Boehme, the exhibition featured film animation, puppetry, dance, song and immersive art works, along with a public program of panels and talks that further explored themes within the works.

This beautiful and visceral multi-media event drew together the Dingo story from Kaurna and Narungga country in South Australia to Lardil Country in Mornington Island, including cultural links stretching to the Wild Dog story for the Bunun people from Taiwan.

- *Manta Milmilpa* – Gubrun, Kokatha and Mirning man Robert K Champion brought together other First Nations musicians to shed light on sombre subjects with warmth, poignancy and humour. Meaning Sacred Ground in Pitjantjatjara, *Manta Milmilpa* highlighted Robert's haunting guitar music and compelling songs of life, love, and loss highlighted his skills as a storyteller and which enthralled audiences.

In addition to the success of Nunga Screen during NAIDOC Week 2022 and Reconciliation Week 2023 with the presentation of newly commissioned film SEE DIFFERENTLY SEA COUNTRY, we also presented *Sunshine Super Girl* and *The Sunshine Club*. Both of these substantive new stage works bring to life stories of the triumph and ingenuity of First Nations citizens to break down social barriers; through sport and dance clubs post World War II.

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

Euphoria by Emily Steel had two major outcomes in 2022-23. In August 2022 this highly lauded new play was toured as a film experience to 12 regional towns (American River, Sedan, Mannum, Nildottie, Swan Reach, Pinnaroo, Loxton, Waikerie, Robertstown, Blanchetown, Roxby Downs and Andamooka). Each screening was supported by a Q&A hosted by a mental health professional. The Thyne Reid Foundation funded research project found "overall, the film and post-film discussion was positively and gratefully received by the audience, of whom 30% had experienced at least quite a lot or extreme concerns about their mental health at some point prior to the film."

Beginning in May 2023 Euphoria began a 17-venue national tour. National audiences were moved and impressed by this story of the highs and lows of living in a small regional town.

Country Arts SA further built on our support of uniquely South Australian regional stories with the five-venue presentation of *The Deep North*. A combination of hip hop, afro-beat, R'n'B, installation art, animation, theatre and multimedia, *The Deep North* is a celebration of the African Australian diaspora and the first musical of its kind. With its highly relatable story of a young African migrant girl having to choose between opportunity in Adelaide or family in Port Augusta, migrant community members were supported by our Principal Sponsor SA Power Networks to attend through a very generous free ticket campaign.

Another South Australian story was brought to the stage in partnership with Brink Theatre in the show *Following George Walker*. Inspired by the life of Adelaide actor Rory Walker's great grandfather George W Walker: a vaudevillian and impresario who toured Australia in the early 20th century, including the Limestone Coast, alongside some of the biggest theatrical stars of the day, *Following George Walker* invited a number of local musicians and dancers to join performances in Naracoorte and Mount Gambier.

Shows On The Road continued to build on the success of the past decade of work with a continuation of the Nexus Music program. With performances in Renmark, Port Lincoln, Kangaroo Island, Naracoorte, and Mount Gambier, regional audiences experienced music by artists from culturally diverse backgrounds (Iran, Japan, Cuba and India) who now call Adelaide home. These audiences also were treated to the unique delight of South Australia's own singing cook Michelle Pearson in her show *Comfort Food Cabaret* and young people were invited to rethink and value recycling through Junklandia: Junkyard Beats as ordinary recycled materials were turned in to extraordinary musical instruments.

The Arts on Screen program featured six individual screenings and the first regional showings of a selection of work from the French Film Festival. The documentary film *Lake Of Scars* screen in four locations, bringing to life for local audiences the incredible cultural beauty and significance of Lake Boort and the world's largest collection of scar trees.

Our Visual Arts program attracted 29,986 visitations to 17 showings of seven exhibitions throughout the year. We were particularly proud to have continued our support of Adnyamathanha and Luritja woman Juanella McKenzie who exhibited her Breaking Ground collection *Ngatchu Yarta – My Country* at the Yarta Purtli Gallery in Port Augusta.

We also presented our newly commissioned project *HARBINGERS: Care or Catastrophe* at the Port Pirie Regional Gallery. This collection of works by five female South Australian artists directly addressed the climate and environmental threat that now faces us. This truly ambitious collection, featuring the work of Auntie Ellen Trevorrow, Chris De Rosa, Lara Tilbrook, Clancy Warner and Laura Wills attracted 2,061 visitors.

Our Arts and Cultural Team, in partnership with seven local regional councils delivered 74 events for regional artists and communities that involved 12,902 participants. Inside these numbers are invaluable experiences, professional development opportunities for artists and micro-culture building moments that are crucial to community wellbeing.

In 2022-23 the Country Arts SA board met in Port Pirie, Adelaide, Waikerie and Burra. The Board continued to guide the work of the organisation and we proudly welcomed four new members – Michael Lennon (who took up the position of Chair in March 2023), Ian McKay, Shouwn Oosting and Susan Betts. I would like to acknowledge the dedication, generosity,

local knowledge and governance expertise of all members and particularly thank Phoenix James and Lee-Ann Tjunypa Buckskin for chairing the First Nations Advisory Committee, Victoria MacKirdy as Chair, Governance and Finance Committee and Christie Anthoney as Chair, Grants Assessment Panel.

I would like to thank outgoing Chair Michael Luchich and acknowledge his seven years of service and leadership along with Phoenix James and Erika Vickery OAM all of whom ensured that Country Arts SA was able to continue to make a difference in regional South Australia even through the challenges of Covid.

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 Creative Australia 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 kicked off the new three-year agreement with SA Power Networks with the joyous statewide tour of *The Deep North*. The 28 year relationship between SA Power Networks and Country Arts SA is one of the most successful arts corporate partnerships in the state.

The Community Circle sponsorship program celebrated its 10th anniversary in 2023 with 12 local businesses across the state. We were proud to welcome new partnerships to join long-standing relationships. We are looking forward to continuing to grow these relationships with local businesses who share our commitment to regional communities. The impact of the Country Arts Foundation continued to grow under the leadership of Rod Jones, Chair attracting major donations, especially from Dr Sing Ping Ting and Diané Ranck.

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

Artists, audiences and regional communities are at the centre of our work. I know that everyone who works at Country Arts SA is passionate about the people and places that make up our distinctive state. Thank you to everyone who shares that passion by engaging with us and supporting our work.

I am continuously inspired by the staff who ensure we deliver on our promises and strive daily to enrich lives, strengthen cultural identities and live by our values. Thank you.

(Signature)

Anthony Peluso

Chief Executive/Executive Director and RAP Champion

Country Arts SA

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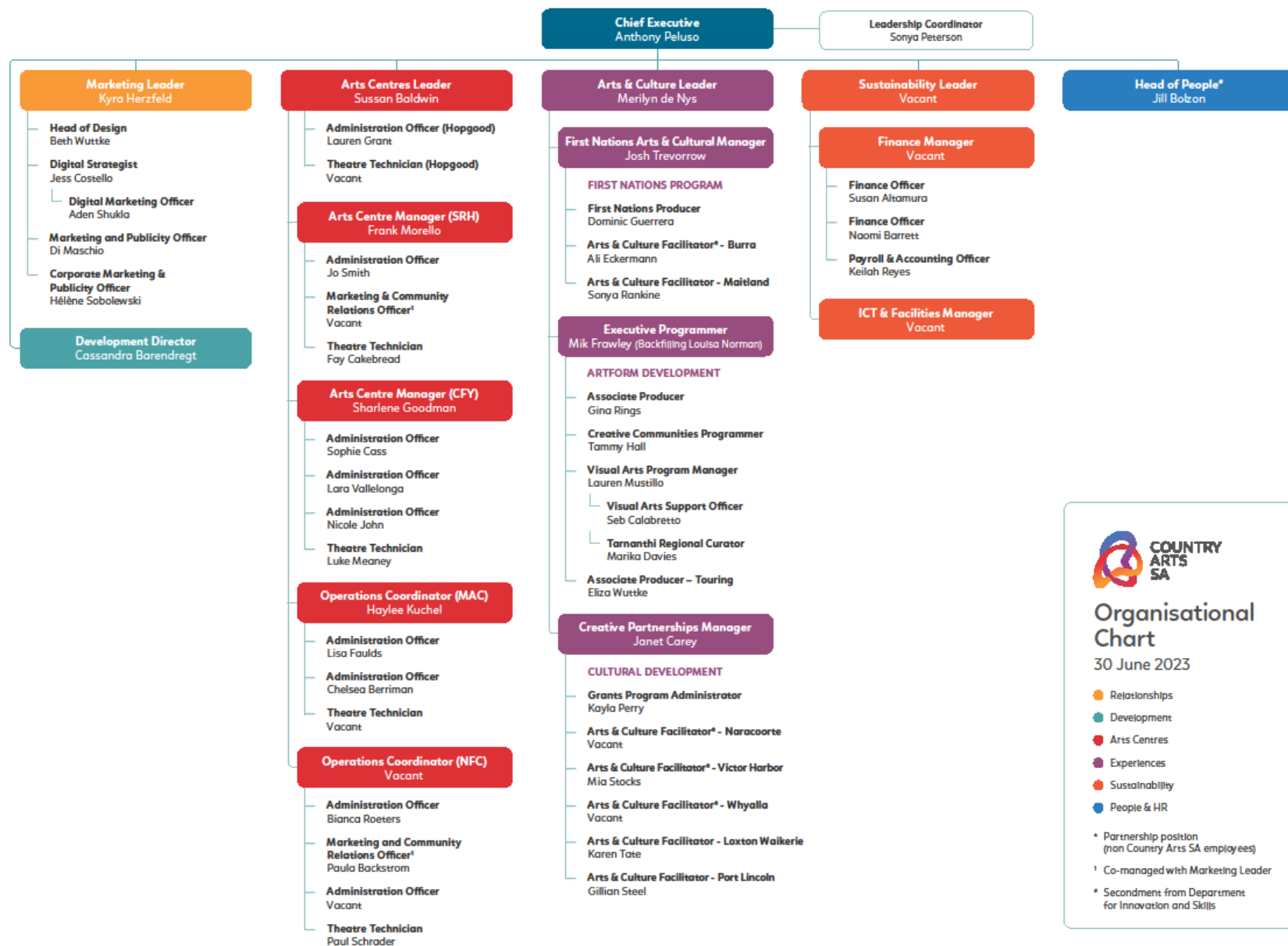
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Overview: about the agency

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 30 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	<p>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.</p>
Our Values	<p>Place, Impact, Inclusion, Creativity, Respect</p>
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



Our Board

Name	Position	First Term start date	Current Term Expires
Michael Lennon (Chair)	Chair, (from March 2023), Governance and Finance Committee Member	13 October 2022	12 October 2025
Michael Luchich	Chair, Governance and Finance Committee Member	18 February 2016	24 February 2023
Ms Christie Anthoney	Grants Assessment Panel Chair	6 November 2014	24 February 2024
Ms Ella Winnall	Riverlands Murray Lands representative	8 October 2020	7 October 2023
Ms Victoria MacKirdy	Governance and Finance Committee Chair	1 April 2016	31 March 2025
Ms Stephanie Toole	Mid North/Yorke representative	1 April 2018	31 March 2024
Ms Erika Vickery OAM	Local Government Association representative	4 October 2018	30 November 2022
Mr Ian McKay	Limestone Coast representative	25 February 2023	24 February 2026
Mr Shouwn Oosting	First Nations Advisory Committee Chair	15 June 2023	14 June 2026
Ms Susan (Susie) Betts	Eyre and West Representative (also First Nations)	15 June 2023	14 June 2026

Changes to the agency

During 2022-23 there were the following changes to the agency's structure.

- A new Director Development (1.0FTE) position commenced at the Port Adelaide office.
- The Sustainability Leader position at the Port Adelaide office became vacant.
- The Finance Manager position at the Port Adelaide office became vacant.
- The Creative Partnerships Manager (1.0FTE) position at the Port Adelaide office was filled.
- The Grants Manager (0.6FTE) became redundant vacant with functions absorbed by the Creative Partnerships Manager (1.0FTE).
- The Operations Manager (1.0FTE) position at the Middleback Arts Centre (Whyalla) was filled.
- A new Tarnanthi Regional Curator (1.0FTE) based in Port Augusta (in partnership with Art Gallery of South Australia) commenced.
- The Strategic Initiatives Producer (1.0FTE) position at the Port Adelaide office became vacant.
- The Creative Producer (1.0FTE) position at the Port Adelaide office became vacant.
- An Associate Producer, Touring (0.5FTE) position at the Port Adelaide office was filled.
- The Arts & Culture Facilitator role in partnership with Naracoorte Lucindale Council became vacant.

Our Minister (s)

Hon Andrea Michaels MP is the Minister for Arts

Our Executive team

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

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

Michael Bloyce is the Sustainability Leader, responsible for governance, finance, ICT and facilities.

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

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

Cassandra Barendregt is the Development Director, responsible for leading the development strategy and support the growth of the Country Arts Foundation.

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

Legislation administered by the agency

South Australian Country Arts Trust Act 1992

The agency's performance

Performance at a glance

In 2022-23, Country Arts SA delivered 1,977 performances, exhibitions, events, workshops and other activities in our five arts centres, online and other spaces across South Australia and nationally, attracting 659,533 people.

2022-23	Arts Centres	Performing Arts	Visual Arts	Cultural Programming	Grant funding	TOTAL
Far West and North	27,925	2,906	2,642	2,949	28,650	65,072
Yorke and Mid North	22,660	2,637	4,766	2,109	149,686	181,858
Adelaide Hills, Barossa, Fleurieu and KI	-	3,055	90	6,687	106,001	115,833
Murraylands and Riverland	24,461	1,431	5,522	2,037	122,193	155,644
Limestone Coast	21,700	4,258	16,966	18	53,771	96,713
Adelaide	37,025	2,697	-	3,825	-	43,547
National	-	866	-	-	-	866
TOTAL	133,771	17,850	29,986	17,625	460,301	659,533

2022-23	Arts Centres	Performing Arts	Visual Arts	Cultural Programming	Grant funding	TOTAL
Total events, performances, & exhibitions	1,502	234	17	114	110	1,977

Board meetings

Board member	No. of sessions	No. of session attended
Michael Luchich	3	3
Michael Lennon	5	4
Phoenix James	3	3
Christie Anthoney	6	5
Ella Winnall	6	6
Erika Vickery OAM	2	1
Stephanie Toole	6	5
Victoria MacKirdy	6	5
Ian McKay	3	3
Shouwn Oosting	1	1
Susan Betts	1	1

Agency specific objectives and performance

<ul style="list-style-type: none"> • New work 	<ul style="list-style-type: none"> • Produced 7 new works (5 First Nations) of art and presented 27 new works (12 First Nations) 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>.
<ul style="list-style-type: none"> • Employment 	<ul style="list-style-type: none"> • 2,064 artists and arts workers were employed across our activities. This equates to 40.64 FTE, with 27.47 FTE or 1,195 regional South Australians and 4.30 FTE or 307 First Nations people being employed.
<ul style="list-style-type: none"> • Access 	<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. • Tickets on us supported access to underprivileged members of the community to performances at Country Arts SA arts centres • Continued to develop <i>Venue 6</i> a new online platform to build greater access.

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: target >25 FTE New work produced: target 8 New work presented: target 15	40.64 FTE 7 new works produced: 5 First Nations 27 new works presented: 12 First Nations
Listen and respond to the diverse communities of regional South Australia and create opportunities for engagement in the arts at every level	Total audiences at Country Arts SA arts centres: target increase 5% Total other audiences: target increase 5%	Increased 18% Increased 102%
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: target 5% increase	Decreased 1%

Corporate performance summary

2022-23 showed signs of improvement, with increasing attendances at events, supported by additional Federal funding for artist and community led projects focussed on attracting tourists to the regions. COVID-19 continued to plague staff and public alike and continued to compromise results, albeit to a lesser extent than 2021-22.

Diversifying income sources, such as through the new Country Arts Foundation provided a moderate increased level of investment. More efficient systems and internal processes were also adopted, through the continued development of the new accounting and finance system and a project management system to align the work across teams.

The corporate workforce benefited through the adoption of new Flexible Work Guidelines that supports a more flexible workforce, and new Overtime, Time Off in Lieu and Allowances guidelines, which have been positively received.

Finalisation of the organisation's first ever Internal Procurement Framework and Business Continuity Plan were completed, and continuous review of existing policies and procedures continued throughout the year.

A major focus of the past year has been the commencement of the installation of a passenger lift at the Northern Festival Centre, Port Pirie which replaces the 35-year-old stair lift. This new lift will allow mobility impaired patrons, especially those in wheelchairs to access the theatre, which has not been possible since July 2022. Some live presentations were streamed to the Barbara Welch Room in the ballroom for these patrons so that they had the opportunity to enjoy a small number of shows. Completion is expected by December 2023.

Worked continued to prepare for the upgrade of the Varcoe Foundry, Mount Gambier. Whilst the original plan cannot be fulfilled due to less funding being available, the result will still enable performing artists to create and develop new work and for audiences to enjoy intimate performances.

The organisation has been working closely with Department of Premier and Cabinet (DPC) to source new offices to replace the existing Port Adelaide site, which is no longer fit for purpose. Renewal SA has continued to support the process of sale of the existing building.

DPC provided much needed funds for remedial works at the Port Adelaide office and small projects at the regional arts centres including automation of the entry doors, replacement of the foyer track lights and repairs to the orchestra lift at Chaffey Theatre, Renmark and replacement of the 35-year-old dimmers at the Northern Festival Centre, Port Pirie.

Work did not stop on the Master Plans for the regional Arts Centres, with a review of the large existing projects to prioritise urgent works. 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 their age and condition.

With the retirement of the IT Manager after 15 years, the organisation appointed Comunet to review the IT environment, with a focus on updating and strengthening cyber security. Small projects were undertaken together with some remedial work and a mapping of the organisation's environment. A comprehensive IT Systems Review was commissioned to ascertain the work ahead to become a more contemporary and secure organisation. This resulted in an IT roadmap for the next three years encompassing technology, systems and people and provides a high-level plan to achieve these objectives.

Employment opportunity programs

Program name	Performance
First Nations Employment Strategy	<p>As of 30 June 2023, it was 11.1%.</p> <p>A further 1.0 FTE were achieved through partnerships with regional local governments.</p> <p>A further 3.23 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	30% of Country Arts SA's 60.6 FTE employees with ongoing or term contracts completed Staff Development Reviews with their line managers to 30 June 2023.

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 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.
WHS Committee	Country Arts SA's WHS Committee meets quarterly. 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 has implemented a Wellbeing Program. 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 2022-23	Previous 2021-22	% Change (+ / -)
Total new workplace injury claims	-	1	(100)%
Fatalities	-	-	0%
Seriously injured workers*	-	-	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1,000 FTE)	-	1	(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 2022-23	Previous 2021-22	% 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%

Return to work costs**	Current 2022-23	Past year 2021-22	% Change (+ / -)
Total gross workers compensation expenditure	-	22,600	(100)%
Income support payments – gross	-	31,773	(100)%

** \$ before third party recovery

Data for previous years is available at: [Country Arts SA Annual Report Regulatory Data - Dataset - data.sa.gov.au](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 2022-2023 are attached to this report.

Statement of Comprehensive Income \$'000	2022-23		Variation	2021-22
	Budget	Actual		Actual
Total Income	9,939	9,565	(374)	8,220
Total Expenses	12,628	11,549	(1,079)	11,054
Net Result	(2,689)	(1,984)	705	(2,834)
Total Comprehensive Result	(2,689)	(1,984)	705	(2,834)

Statement of Financial Position \$'000	2022-23		Variation	2021-22
	Budget	Actual		Actual
Current assets	4,082	6,210	2,128	7,474
Non-current assets	36,483	32,696	(3,787)	34,437
Total assets	40,565	38,906	(1,659)	41,911
Current liabilities	3,938	3,011	(927)	4,020
Non-current liabilities	614	562	(52)	574
Total liabilities	4,552	3,573	(979)	4,594
Net assets	36,013	35,333	(680)	37,317
Equity	36,013	35,333	(680)	37,317

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	7,205

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

Consultancies	Purpose	\$ Actual payment
Comunet Pty Ltd	Report to review current IT environment with roadmap for the next 3 years	17,591
	Total	17,591

Data for previous years is available at: [Country Arts SA Annual Report Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/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 costs are captured within Note 5 of the Annual Financial Statements and incorporates, but is not limited to, contractors used for programming or administration services.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	474,629

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

Contractors	Purpose	\$ Actual payment
Access Software Australia	Maintenance	12,310
Air Con Serve Pty Ltd	Maintenance	59,872
Anglicare SA	Artists / Arts Workers	10,000
Beyond... (Kathleen Stacey & Associates) P/L	Artists / Arts Workers	17,500
Brink Productions	Artists / Arts Workers	10,000
City of Mount Gambier	Maintenance	19,582
CleanScope Group Pty Ltd	Maintenance	11,188

Contractors	Purpose	\$ Actual payment
Comunet Pty Ltd	Maintenance	211,825
Event Technologies	Artists / Arts Workers	13,518
Gravity and Other Myths Pty Ltd	Artists / Arts Workers	58,599
Hays Specialist Recruitment Australia Pty Ltd	Labour Hire	32,794
Hoyts Corporation Pty Limited	Artists / Arts Workers	30,560
Insite Arts International Pty Ltd	Artists / Arts Workers	34,730
INTLX Productions	Artists / Arts Workers	31,487
iSentia Pty Ltd	Media Monitoring	10,464
Master Class Cleaning Group P/L	Maintenance	23,205
Maxima Training Group	Labour Hire	24,178
Milich Contracting Pty Ltd	Maintenance	47,012
Performing Lines Limited	Artists / Arts Workers	28,000
PiQUE Creative	Artists / Arts Workers	14,360
Play Your Part - Maz McGann	Artists / Arts Workers	28,632
Red Sixty One Australia Pty Ltd	Maintenance	92,855
Restless Dance Theatre	Artists / Arts Workers	25,000
RNW Fire Services Pty Ltd	Maintenance	73,329
Robert K Champion	Artists / Arts Workers	25,000
Sandpit Media Pty Ltd	Artists / Arts Workers	59,746
Slingsby Theatre Company Ltd	Artists / Arts Workers	10,000

Contractors	Purpose	\$ Actual payment
Solutions Plus Partnership Pty Ltd	Maintenance	28,290
South Australian Playwrights Theatre Inc	Artists / Arts Workers	18,000
State Theatre Company of SA	Artists / Arts Workers	54,398
System Solutions Engineering Pty Ltd	Maintenance	11,047
Veolia Environmental Services (Australia) Pty Ltd	Maintenance	11,175
Westside Services (SA) P/L	Maintenance	19,140
	Total	1,157,796

Data for previous years is available at: [Country Arts SA Annual Report Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/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 information

Risk management

Fraud detected in the agency

Category/nature of fraud	Number of instances
During the 2022-23 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: [Country Arts SA Annual Report Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/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: [Country Arts SA Annual Report Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/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

Not applicable

Reporting required under the *Carers' Recognition Act 2005*

Not applicable

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	No. of Complaints
			2022-23
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	3
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	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	2
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	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	4
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	0
Policy	Policy content	Policy content difficult to understand; policy	1

Complaint categories	Sub-categories	Example	No. of Complaints
			2022-23
		unreasonable or disadvantages customer	
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	2
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	4
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	1
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/premises; poor cleanliness	1
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	2
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	4
		Total	26

Additional Metrics	Total
Number of positive feedback comments	8
Number of negative feedback comments	26
Total number of feedback comments	34
Complaints resolved within policy timeframes (%)	100

Data for previous years is available at: [Country Arts SA Annual Report Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/data-sets/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 2022-23

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
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 Australian Country Arts Trust and its controlled entity for the financial year ended 30 June 2023.

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 2023, 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 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chairperson, Board of Trustees, the Chief Executive and the Chief Financial Officer.

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 the 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 is 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 and its controlled entity for the financial year ended 30 June 2023.

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 2023

South Australian Country Arts Trust

Annual Financial Statements

For The Year Ended 30 June 2023

COUNTRY ARTS SA

ABN: 63 908 129 329

2 McLaren Parade, Port Adelaide, SA 5015

www.countryarts.org.au

Contact phone number: (08) 8444 0400

South Australian Country Arts Trust

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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 2023 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.



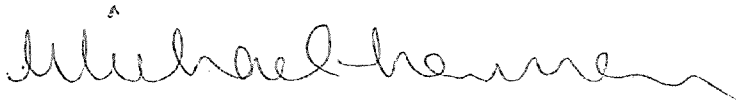
Anthony Peluso
Chief Executive

Date: 27 September 2023



Anthony Jones
Chief Financial Officer

Date: 27 September 2023



Michael Lennon
Chairperson, Board of Trustees

Date: 27 September 2023

South Australian Country Arts Trust

**Statement of Comprehensive Income
For The Year Ended 30 June 2023**

	Note	2023 \$'000	2022 \$'000
Income			
SA Government grants, subsidies and transfers	12	4 871	4 641
Revenues from fees and charges	8	2 489	2 069
Commonwealth-sourced grants and funding	9	451	200
Grants and subsidies revenue	10	889	568
Interest revenues		211	-
Net gain (loss) from disposal of non-current assets		7	7
Other income	11	647	735
Total income		9 565	8 220
Expenses			
Employee benefits expenses	3	5 136	5 088
Program expenses	5	1 620	1 340
Infrastructure expenses	5	1 311	1 391
Administration expenses	5	1 227	946
Grants and subsidies expense	6	130	128
Depreciation expense	7	2 125	2 149
Other expenses		-	12
Total Expenses		11 549	11 054
Net result		(1 984)	(2 834)
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Changes in property, plant and equipment asset revaluation surplus		-	-
Total other comprehensive income		-	-
Total comprehensive result		(1 984)	(2 834)

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 2023**

	Note	2023 \$'000	2022 \$'000
Current assets			
Cash and cash equivalents	13	5 909	7 083
Receivables	14	258	355
Inventories		43	36
Total current assets		6 210	7 474
Non-current assets			
Property, plant and equipment	15	32 353	34 095
Works of art	15	343	342
Total non-current assets		32 696	34 437
Total assets		38 906	41 911
Current liabilities			
Payables	16	1 054	1 358
Employee benefits	17	735	1 018
Provisions	18	27	27
Other liabilities	19	1 195	1 617
Total current liabilities		3 011	4 020
Non-current liabilities			
Payables	16	42	41
Employee benefits	17	423	448
Provisions	18	97	85
Total non-current liabilities		562	574
Total liabilities		3 573	4 594
Net assets		35 333	37 317
Equity			
Asset revaluation surplus	20	44 426	44 426
Retained earnings	20	(9 093)	(7 109)
Total equity		35 333	37 317

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 2023

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
Cash inflows			
SA Government grants, subsidies and transfers		4 871	4 655
Fees and charges		2 522	2 497
Receipts from Commonwealth-sourced funds		451	117
Receipts from grants and subsidies		889	1 150
Interest received		190	-
GST recovered from the Australian Taxation Office		-	1
Other receipts		711	772
Cash generated from operations		9 633	9 192
Cash outflows			
Employee benefit payments		(5 425)	(5 006)
Payments for supplies and services		(4 880)	(3 605)
Payments for grants and subsidies		(130)	(473)
Cash used in operations		(10 435)	(9 084)
Net cash provided by operating activities		(801)	108
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		20	30
Cash generated from investing activities		20	30
Cash outflows			
Purchase of property, plant and equipment		(392)	(511)
Cash used in investing activities		(392)	(511)
Net cash used in investing activities		(372)	(481)
Net (decrease)/ increase in cash and cash equivalents		(1 174)	(373)
Cash and cash equivalents at the beginning of the financial year		7 083	7 456
Cash and cash equivalents at the end of the financial year	13	5 909	7 083

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 2023**

	Asset revaluation surplus \$'000	Retained earnings \$'000	Total \$'000
Note			
Balance as at 30 June 2022	44 426	(7 109)	37 317
Net result for 2022-23	-	(1 984)	(1 984)
Total comprehensive result for 2022-23 20	44 426	(9 093)	35 333

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

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;
- developing and delivering artist professional development programs;
- managing a number of arts development and community artist funding programs;
- the provision of policy advice to the Minister for Arts;
- 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.

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.

South Australian Country Arts Trust

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	2023	2022
	\$'000	\$'000
Salaries and wages	3 952	3 892
Long service leave	58	(51)
Annual leave	274	358
Skills and experience retention leave	13	10
Employment on-costs - superannuation*	560	505
Employment on-costs - other	218	212
Board and committees fees	16	23
Workers Compensation	12	87
Other employment related expenses	33	52
Total employee benefits expenses	5 136	5 088

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 who are responsible for the strategic direction and management of the Trust.

Total compensation for the Trust's key management personnel in 2022-23 was \$256,000 (2021-22 \$253,000). 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.

Executive remuneration

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

	2023	2022
	No	No
\$234,001 to \$254,000	1	1
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 \$249,000 (2021-22 \$238,000).

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 2022-23 were:

Board of Trustees

Christabel (Christie) Anthony ⁽¹⁾	Ian McKay (appointed February 2023)
Susan (Suzie) Betts (appointed June 2023)	Shouwn Oosting (appointed June 2023)
Andrew Birtwistle-Smith (resigned December 2022)	Stephanie Toole
Michael Luchich, Chair (until February 2023)	Erika Vickery, OAM (until November 2022)
Victoria MacKirdy	Ella Winnall
Michael Lennon, Chair (appointed October 2022, Chair from March 2023)	

South Australian Country Arts Trust

4 Remuneration of board and committee members (cont.)

Committee Members

Grants Assessment Panel

Andrew Birtwistle-Smith (until December 2022)	Jasmine Swales-Smith (appointed December 2022)
Antonina Vorenas (until August 2022)	Jennifer Silver (until September 2022)
Christabel (Christie) Anthony ⁽¹⁾ , Chair	Lewis Major
Danielle Deshong (nee Edwards)	Lucia Pichler
Debra Tregilas (until August 2022)	Maz McGann (until August 2022)
Eliza Wuttke (until May 2023)	Michael Colburg (appointed December 2022)
Ella Winnall	Nic Tubb
Fulvia Mantelli	Sonya Altschwager (until December 2022)

Governance and Finance Committee

Michael Lennon	Stephanie Toole
Michael Luchich (until December 2022)	Erika Vickery, OAM (until November 2022)
Victoria MacKirdy, Chair	

First Nations Advisory Committee

Andrew Birtwistle-Smith, Chair (until December 2022)	Isaac Lindsay
Lee-Ann Buckskin, Chair (until May 2023)	Shouwn Oosting, Chair (appointed June 2023)
Danielle Deshong (nee Edwards)	Susan (Suzie) Betts (appointed June 2023)
Michael Harris	Heather Shearer
Michael Lennon	

Board of Trustees

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

	2023	2022
	No	No
\$0 - \$19 999	11	9
Total numbers of members	11	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 \$6,900 (2021-22 \$10,000).

Committee Members

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

	2023	2022
	No	No
\$0 - \$19 999	27	24
Total numbers of members	27	24

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 \$11,400 (2021-22 \$15,000).

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.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

⁽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

	2023	2022
	\$'000	\$'000
Program expenses		
Live touring expenses	728	713
Marketing	192	159
Cost of goods sold	195	144
Film distributor payments	233	215
Production show expenses	126	46
Other	146	64
Total program expenses	1 620	1 340

South Australian Country Arts Trust

5 Supplies and services (cont.)

Infrastructure expenses		
Repairs and maintenance	496	384
Information technology and communication	388	455
Utilities	269	249
Consultants	25	105
Insurance	113	177
Other	19	21
Total infrastructure expenses	1 311	1 391

Administration expenses		
Travel	179	108
Printing and stationery	49	34
Motor vehicle expenses	26	30
Freight	139	28
Board meeting travel and expenses	-	1
Staff development	56	34
Contractors and temporary staff	673	593
Audit fees	45	53
Other	61	65
Total administration expenses	1 227	946

Note 6. Grants and subsidies expense

	2023	2022
	\$'000	\$'000
*Grants	130	128
Total grants and subsidies expense	130	128

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 and amortisation expense

	2023	2022
	\$'000	\$'000
Depreciation		
Buildings and improvements	1 901	1 905
Plant and equipment	224	244
Total depreciation expense	2 125	2 149

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.

South Australian Country Arts Trust

Note 8. Revenues from fees and charges

	2023	2022
	\$'000	\$'000
Box office - programmed performances	96	72
Box office - films	479	450
Ticket booking fees	352	245
Venue hire	551	417
Candy bar sales	424	353
Recovery of theatre costs	269	181
Sponsorship	19	170
National touring	131	137
Artwork sales	-	1
Other	169	43
Total fees and charges	2 489	2 069

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 Contracts with Customers* the revenue is recognised upon delivery of the service to the clients or by reference to the stage of completion.

Note 9. Commonwealth-sourced grants and funding

	2023	2022
	\$'000	\$'000
Specific purpose grant	451	200
Total Commonwealth-sourced grants and funding	451	200

Commonwealth grants consist of the following:

	2023	2022
	\$'000	\$'000
Department of Infrastructure, Transport, Regional Development, Communications and the Arts	185	164
Australia Council for the Arts - Euphoria National Tour	199	2
Australia Council for the Arts - Nancy Bates	4	-
Department of Infrastructure, Transport, Regional Development, Communications and the Arts - Wild Dog	62	-
Department of Infrastructure, Transport, Regional Development, Communications and the Arts - Catapult	1	-
RAA SP funding	-	15
Australia Council for the Arts - Regional Theatre Strategy	-	19
Total Commonwealth-sourced grants and funding	451	200

Commonwealth-sourced grants and funding are recognised under a combination of AASB 15 *Revenue from Contracts 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

	2023	2022
	\$'000	\$'000
Grants and subsidies received/receivable from entities within SA Government		
Specific purpose grant	315	119
Total grants and subsidies revenue - SA Government entities	315	119
Grants and subsidies received/receivable from entities external to the SA Government		
Specific purpose grant	574	449
Total grants and subsidies revenue - Non SA Government entities	574	449
Total grants and subsidies revenue	889	568

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

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

South Australian Country Arts Trust

Note 11. Other income

	2023	2022
	\$'000	\$'000
Salary recoveries	620	439
Foundation Income	19	101
Insurance claim recovery	1	61
Other	7	134
Total other income	647	735

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

Note 12. SA Government grants, subsidies and transfers

	2023	2022
	\$'000	\$'000
SA Government grants, subsidies and transfers		
Arts South Australia grants	4 871	4 641
Total SA Government grants, subsidies and transfers	4 871	4 641

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 are recognised as income on receipt, as there are no specific performance obligations attached.

Note 13. Cash and cash equivalents

	2023	2022
	\$'000	\$'000
Deposits with the Treasurer	5 777	6 893
Imprest account/cash on hand	14	15
Foundation cash at bank – refer note 27	118	175
Total cash and cash equivalents	5 909	7 083

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

Note 14. Receivables

	2023	2022
	\$'000	\$'000
Current		
Trade receivables	176	290
Prepayments	61	65
Accrued income	21	-
Total receivables	258	355

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 2023 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 2023.

	2023 \$'000	2022 \$'000
Land, buildings and improvements		
Land at fair value	3 690	3 690
Buildings & improvements at fair value	34 502	34 016
Accumulated depreciation	(7 551)	(5 650)
Total land, buildings and improvements	30 641	32 056
Plant and equipment		
Plant and equipment at cost (deemed fair value)	3 260	3 034
Accumulated depreciation and impairment losses	(1 641)	(1 429)
Total plant and equipment	1 619	1 605
Work in progress		
Capital work in progress at cost	93	434
Total Work in progress	93	434
Total property, plant and equipment	32 353	34 095
Works of art		
Works of art at fair value	343	342
Total works of art	343	342

RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT

The following table shows the movement of property, plant and equipment during 2022-23

	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 2022	32 056	434	1 605	342	34 437
Acquisitions	52	93	251	1	397
Transfers to (from) WIP	434	(434)			-
Disposals			(13)		(13)
Depreciation/ amortisation expense	(1 901)		(224)		(2 125)
Carrying amount as at 30 June 2023	30 641	93	1 619	343	32 696

15 Property, plant and equipment (cont.)

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.

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 asset's 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 2023.

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Note 16. Payables

	2023 \$'000	2022 \$'000
Current		
Creditors and accruals	954	1 198
Employment on-costs	100	160
Total current payables	1 054	1 358
Non-current		
Employment on-costs	42	41
Total non-current payables	42	41
Total payables	1 096	1 399

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 the 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 Infrastructure, Transport, Regional Development, 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 increased to 43% (2022: 42%) and the average factor for the calculation of employer superannuation on-cost has changed from 10.6% in 2022 to 11.1% in 2023. 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

	2023 \$'000	2022 \$'000
Current		
Accrued salaries and wages	76	263
Annual leave	304	392
Skills and experience retention leave	36	32
Long service leave	319	331
Total current employee benefits	735	1 018
Non-current		
Long service leave	423	448
Total non-current employee benefits	423	448
Total employee benefits	1 158	1 466

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.

South Australian Country Arts Trust

17 Employee benefits (cont.)

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 4.0% from 3.5% in 2022.

The actuarial assessment performed by the Department of Treasury and Finance has changed to 3.5% (2022: 2.5%) for long service leave liability and 2.0% (2022: 1.5%) for annual leave, and SERL 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 \$24,377 (not including oncosts). 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 2023-24.

Note 18. Provisions		
	2023	2022
	\$'000	\$'000
Current		
Provision for workers compensation	27	27
Total current provisions	27	27
Non-current		
Provision for workers compensation	97	85
Total non-current provisions	97	85
Total provisions	124	112
Provision movement:		
Carrying amount at the beginning of the period	112	25
Additional provisions	12	87
Carrying amount at the end of the period	124	112

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 provision 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 2023 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

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 19. Other liabilities		
	2023	2022
	\$'000	\$'000
Current		
Unearned revenue	789	973
Contract liabilities	406	644
Total other liabilities	1 195	1 617

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.

South Australian Country Arts Trust

Note 20. Equity

	2023	2022
	\$'000	\$'000
Current		
Retained earnings	(9 093)	(7 109)
Asset revaluation surplus	44 426	44 426
Total equity	35 333	37 317

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:

	2023	2022
	\$'000	\$'000
Within one year	790	1 239
Total capital commitments	790	1 239
Other commitments		
Within one year	721	1 043
Later than one year but not longer than five years	118	228
Total other commitments	839	1 271

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 2023 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

Contingent assets

The Trust is not aware of any contingent assets or liabilities as at 30 June 2023.

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.

South Australian Country Arts Trust

23 Financial Instruments (cont.)

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

			Carrying Amount / Fair Value	
			2023	2022
	Statement of Financial Position line item	Note	\$'000	\$'000
Financial assets				
Cash and cash equivalents	Cash and cash equivalents	13	5 909	7 083
Receivables	Receivables ⁽²⁾⁽³⁾	14	176	290
Financial liabilities				
Financial liabilities - at cost	Payables ⁽²⁾	16	838	1 097

⁽²⁾ 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).

⁽³⁾ 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 impact for the Trust

The Trust continues to experience impacts to its financial position in recent years as a result of the COVID-19 pandemic. This has affected the comparative amounts reported in the Financial Statements of the Trust.

The COVID-19 pandemic continued to have a range of negative impacts on the organisation throughout 2022-2023; including but not limited to the following:

- Gradual easing of restrictions on audience capacities;
- Audience still experiencing low confidence in attending indoor events;
- 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.

Note 25. Events after balance date

There are no events after 30 June 2023 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 Infrastructure, Transport, Regional Development, 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

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, bushfires and drought.

The Trust received and manages a one off payment to be disbursed over 1 year of the South Australian component of a Cultural Tourism Accelerator Program. This fund will enable arts organisations to promote and develop cultural events for tourists across regional Australia to increase tourism visitation in regional, rural and remote communities.

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

	2023 \$'000	2022 \$'000
Funds from prior year recommitted	155	155
Annual regional arts fund allocation	914	1 678
Administration costs incurred by the Trust	185	91
Interest earned	4	-
Total funds available	1 258	1 924
Expenditure and grant commitments approved during the year	1 210	1 769
Funds carried forward	48	155

South Australian Country Arts Trust

Note 27. Country Arts Foundation

The consolidated financial statements at 30 June 2023 include the Foundation:

Country Arts Foundation Ltd

Significant items in the financial report of the Foundation are:

	2023	2022
	\$'000	\$'000
Revenue	19	171
Expenses	76	7
Surplus	(57)	164
Cash at Bank	118	175

All gifts and money received by the Trust from the Foundation are used to undertake special projects on behalf of the Trust. \$75,000 was paid across to the Trust for the Euphoria Film project in July 2022.

Please refer to Note 2.2 and Note 2.3.