



Carclew
2017-18 Annual Report

Carclew

11 Jeffcott Street, North Adelaide SA 5006

www.carclew.com.au

Contact phone number 82675111
Contact email carclew@carclew.org.au
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Date presented to Minister: 3 September 2018

To:

Hon Steven Marshall, MP
Premier

This annual report is presented to Parliament to meet the statutory reporting requirements of the *Associations Incorporations Act 1985*. Classified as a corporate agency under the *Public Sector Act 2009*, Carclew is bound by certain sections of that Act and meets the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the Carclew by:

Jane Doyle
Carclew Chair



14 September 2018

Signature

Date

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Section A: Reporting required under the *Public Sector Act 2009*, the *Public Sector Regulations 2010* and the *Public Finance and Audit Act 1987*

Agency purpose or role

As the leading youth arts organisation in South Australia Carclew brings the very best of multi-art programming to children, teenagers and emerging artists across the State. The focus of our work is to nurture the creative expertise of children and young people to build creative careers, audiences and engaged citizens.

Our vision is: All children and young people have cultural and creative confidence to positively navigate the changing world. Our Mission is: Embed creativity in communities, schools and careers.

Our diverse programs involve:

- High quality artistic experiences for children and young people in their communities, particularly if access is limited to a range of creative experiences
- Partnering with schools to deliver creative learning practises in classrooms
- Project funding and support for career pathways and employment for emerging artists to become established professionals in the creative industries

Objectives

Goals

- Goal #1 Anticipate and create the future as a leader in youth arts
- Goal #2 Create ambitious and transformative arts programs
- Goal #3 Extend access, inclusion and diverse representation in all that we do
- Goal #4 Establish creative participation as vital to wellbeing
- Goal #5 Have strong governance, sound finances and great people

Key strategies and their relationship to SA Government objectives

Key strategy	SA Government objective
Ensure diversity of income streams	Reducing dependency on public funding through growth in earned income, philanthropy and private giving
Reach all corners of the State	Statewide delivery of employment pathways in creative industries for regional young people

Key strategy	SA Government objective
Tailored programs to meet the needs of disadvantaged/marginalised young people	Support from non-arts funding sources facilitates growth in program activity and staffing

Agency programs and initiatives and their effectiveness and efficiency

Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
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<p>Embedding creativity in communities</p>	<p>Carclew’s projects in communities:</p> <p>Northern suburbs project Pom Pom visual arts studio in Davoren Park employed 70 artists to provide free open-access sessions for 490 children and their carers.</p> <p>Southern suburb projects Kids Against Humanity, Stage Sparks and Game Makers engaged 16 artists to deliver various performing arts programs for 400 children and teens. The project Kids Against Humanity was a finalist in annual Ruby Awards.</p> <p>Aboriginal and Torres Strait Island projects, in and around City of Adelaide, Kids On Country, NAIDOC in The Mall and Gathered Tides engaged 22 ATSI artists and artworkers with 3800 participants.</p> <p>Artmaking workshops were provided through Explore Arts delivered at Carclew House over school holidays and during NEO Teen Takeover at the Art Gallery of SA employing 120 artists and had a total of 1130 participants.</p> <p>Total artists/artworkers = 228</p> <p>Total participants = 5820</p> <p>Childrens’ theatre and youth arts companies funded or contracted by Carclew include:</p> <p>Patch Theatre</p> <p>Program of Activities/ Attendance Summary: 25,713</p> <p>Participation Summary: 2,839</p> <p>Restless Dance Theatre</p> <p>Program of Activities/ Attendance Summary: 20,276</p> <p>Participation Summary: 1884.09</p> <p>SA Circus Centre – Home of Cirkidz</p> <p>Program of Activities/ Attendance Summary: 203,550</p> <p>Participation Summary: 81,186.5</p> <p>D’Faces of Youth Arts in Whyalla</p> <p>Program of Activities/ Attendance Summary: 23,014</p> <p>Participation Summary: 3,277</p> <p>Riverland Youth Theatre</p> <p>Program of Activities/ Attendance Summary: 20,385</p>	<p>Operational funding provided to youth arts companies embedded in the community ensure funds are provided to children and teens in communities with few creative opportunities due to geographic isolation or other disadvantage.</p> <p>Other projects delivered by Carclew target other communities and families with limited resources thus supporting equitable access to fundamental cultural and creative rights across South Australia.</p>
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Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
	<p>Participation Summary: 13,563</p> <p>Kurruru delivered by Kura Yerlo</p> <p>Program of Activities/ Attendance Summary: 12,000</p> <p>Participation Summary: 2,302</p>	
<p>Embedding Creativity in schools</p>	<p>Carclew contracts Musica Viva in Schools to deliver a program of music education to disadvantaged schools with professional musicians engaging teachers and students.</p> <p>Artists in Schools programming delivered creative experiences with professional artists to students in: Clovelly Park Primary (writing and recording original music for 90 students), Kurna Plains Aboriginal School (songwriting, singing, spraycan art, dance and visual arts for 50 students), Alberton Primary School (mural reflecting Aboriginal identity for 390 students), Christies Beach High Independent Learning Centre (six small murals by 16 students), Port Augusta Secondary School (drama with 65 students), Mt Gambier/Yahl/Melaleuca/Suttontown/Glenburnie (performance skills development for 150 students).</p> <p>Creative Body Based Learning pilot program delivered maths curriculum through arts-based instruction in 8 primary schools for 500 students.</p> <p>Stories Without Borders was a multicultural film-making project for 12 Adelaide Secondary School of English students.</p>	<p>Partnerships with DECD and DCSI ensure students from a range of diverse backgrounds have access to creative expression through working with professional artists in their school. Educators engage in the multi- artform programs developing confidence and knowledge in the curriculum to explore individual, community and school identity.</p>

Program name	Indicators of performance/effectiveness/efficiency	Outcome for South Australia
<p>Embedding creativity in early careers</p>	<p>National Youth Arts Summit and Masterclass. Two days of facilitated forum discussions and professional development for youth arts facilitators, artists and artswomen for 100 delegates and 25 masterclass participants from around Australia attended the events.</p> <p>Regional SA project Hothouse in Whyalla provided professional development in creative industries for 13 emerging artists and artswomen.</p> <p>Carclew Residents and Exhibitions provide free studio space to 2 artists for 12 months in the Stable building in the grounds of Carclew House. Carclew appoints 1 curator for the year who curated 8 exhibitions for a total of 260 days over the 12 months.</p> <p>Emerging Curator program provided the City of Adelaide provided 4 exhibitions engaging 2 emerging curators and exhibiting 11 emerging artists.</p> <p>Fifth Quarter is an arts business incubator delivering coaching to early career artists and artists who work with children and young people. A total of 21 consults were provided for 7 artists.</p>	<p>South Australia is recognised as a leader in youth arts nationally and the forum brings expertise from around the country for networking and professional development sessions. Arts workers in the SA youth arts sector are informed, connected and benchmarked against a national field of professionals.</p> <p>Professional development support for early career artists and artists working with children and young people ensure high quality service provision and creative practice.</p>
<p>Reconciliation Action Plan</p>	<p>Carclew developed and launched its (stretch) Reconciliation Action Plan through community consultation and close communication with Reconciliation Australia.</p>	<p>One of the few stretch RAPs in the arts industry ensuring consistent recognition for Aboriginal input and development through the youth arts sector of the arts industry.</p>
<p>Respectful Behaviours Policy and Procedures</p>	<p>Respectful Behaviours Policy and Procedures were developed in response to Arts South Australia's national leadership on this issue. Staff were inducted in the detail and all funding contract for small to medium arts organisations and individual artists were adjusted to include compliance.</p>	<p>National benchmarking. Carclew's policy and procedures made available to the industry nationally through Theatre Network Australia.</p>

Legislation administered by the agency

N/A

Organisation of the agency

Directorate

Arts Programs

Marketing and Development

Finance and Operations

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

Arts South Australia

Patch Theatre Company

South Australian Circus Centre, Home of Cirkidz

Restless Dance Theatre

D'Faces of Youth Arts

Riverland Youth Theatre

Employment opportunity programs

Program name	Result of the program
Explore Arts, Pom Pom, ATSI cultural workshops and Stage Sparks	All Carclew workshop programs for children and young people employ lead artists supported by early career artists acting as assistants. This provides pathways for over 30 early career artists 26 years or under.
Fellowships, grants and interest-free microloans	Seven Fellowships of up to \$12,000 and 18 grants of up to \$10,000 awarded to early career artists all 26 years or under for national and international development opportunities and project development. 3 artists received microloans.
Fifth Quarter and residencies for early career artists	Arts business coaching, studio residencies, curated exhibition opportunities and subsidised band rehearsal room assisted 30 early career artists in multi art forms.
Artists in Schools	In-school programs engage assistant artists who work with, and be mentored by, lead artists on these projects. 8 early career artists were supported in this program.
Arts Administration Traineeship	One Aboriginal Trainee commenced a Certificate 1V Business (Arts). Annual program commitment delivered through Reconciliation Action Plan (RAP).

Agency performance management and development systems

Performance management and development system	Assessment of effectiveness and efficiency
N/A	Not assessed in this reporting period

Work health, safety and return to work programs of the agency and their effectiveness

Program name and brief description	Effectiveness
Work Health and Safety Committee	Assesses accidents, incidents and risks, and provides quarterly reports to Carclew Board.

Work health and safety and return to work performance

N/A

Fraud detected in the agency

Category/nature of fraud	Number of instances
No fraud detected	Zero

Strategies implemented to control and prevent fraud

The Finance and Register of Cultural Organisations Committee consisting of two Board Members, Carclew Chief Executive, and Senior Manager, Finance & Operations review all accounts. Systems and procedures are in place to minimise the risk of fraud.

Data for the past five years is available at: <http://bit.ly/2016-17RegulatoryData>

Whistle-blowers' disclosure

Nil

Zero

Data for the past five years is available at: insert hyperlink to specific data.sa page and ensure data sources are referenced.

Executive employment in the agency

Executive classification	Number of executives
Chief Executive	1

Data for the past five years is available at: <http://bit.ly/2016-17RegulatoryData>

For further information, the [Office for the Public Sector](#) has a [data dashboard](#) for further information on the breakdown of executive gender, salary and tenure by agency.

Consultants

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken and the total cost of the work undertaken.

Consultancies below \$10,000 each		
Standing Start Pty Ltd	To scope and plan Carclew Capacity-Building Program (working title)	\$15 000
Jones MacQueen	Strategic planning	\$7 500
	Subtotal	\$22 500
Consultancies above \$10,000 each		
I-Nex Corporation Pty Ltd Business name	Music Match website part development	\$10 000
	Subtotal	\$10 000
Total all consultancies		\$32 500

Data for the past five years is available at: <http://bit.ly/2016-17RegulatoryData>

See also <https://www.tenders.sa.gov.au/tenders/index.do> for a list of all external consultancies, including nature of work and value.

See also the Consolidated Financial Report of the Department of Treasury and Finance <http://treasury.sa.gov.au/> for total value of consultancy contracts across the SA Public Sector.

Contractors

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken and the total cost of the work undertaken.

Contractor	Purpose	Value
Community Business Bureau	Payroll and related	14 890

Momo IT	IT support and maintenancePurpose	10 500
VIP Garden and Lawn Maintenance	Gardening	7 920
Maskeen G Enterprises	Cleaning	19 658
Cleanaway	Waste removal	5 656
AJ Blunt Painting Contractors	Painting the Odeon Theatre	20 500
Creative personnel x 342	Artists and arts workers engaged in Carclew's workshops and projects	203 424
Technical & Production staff x 9	Carclew Dusk Arts Market and Garden Party	13 048

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

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

Financial performance of the agency

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2016-17 are attached to this report.

Comparison of actual results for 2017-18 with 2017-18 original budget and actual results for 2016-17

	Actual 2017-18	Budget 2017-18	Variance	Actual 2017-18	Actual 2016-17	Variance
Income	\$3,433,417	\$3,416,166	\$17,251	\$3,433,417	\$3,322,045	\$111,372
Expenses	\$3,385,637	\$3,407,181	-\$21,544	\$3,385,637	\$3,294,424	\$91,213
Total	\$47,780	\$8,985	\$38,795	\$47,780	\$27,621	\$20,159

Carclew Inc.

Summary Balance Sheet

As of June 30, 2018

ASSETS

Current Assets

Cash and cash equivalents \$1,561,323

Receivable \$36,113

Total Current Assets \$1,597,436

Fixed Assets \$80,050

TOTAL ASSETS	\$1,677,487
LIABILITIES	
Current Liabilities	
Payable	\$46,525
Other Current Liabilities	\$1,043,898
Total Current Liabilities	\$1,090,423
TOTAL LIABILITIES	\$1,090,423
NET ASSETS	\$587,063
TOTAL EQUITY	\$587,063

Other financial information

Nil to Report

Other information requested by the Minister(s) or other significant issues affecting the agency or reporting pertaining to independent functions

N/A

Section B: Reporting required under any other act or regulation

<p>Name and date of act or regulation</p> <p>Associations Incorporations Act 1985</p>
<p>Section 36(1) Lodgement of periodic returns (1) A prescribed association must lodge with the Commission such periodic returns, containing accounts and other information relevant to the affairs of the association, as the regulations may require.</p>
<p>Periodic Return</p>
<p>Australian Charities and Not-for profits Commission Act 2012</p>
<p>Subdivision 60-C Annual financial reports 60-10 Medium and large registered entities must give annual financial reports (1) A medium registered entity or a large registered entity must give the Commissioner a financial report of a financial year, together with any auditor’s report or reviewer’s report that the entity is required to obtain under section 60-20 or 60-25.</p>

(2) The registered entity must give the reports to the Commissioner no later than 31 December in the following financial year or such later time as the Commissioner allows.
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Annual Information Statement

Reporting required under the *Carers' Recognition Act 2005*

The *Carers' Recognition Act* is deemed applicable for the following: Department of Human Services, Department for Education, Department for Health and Wellbeing, Department of State Development, Department of Planning, Transport and Infrastructure, South Australia Police and TAFE SA.

Section 7: Compliance or non-compliance with section 6 of the Carers Recognition Act 2005 and (b) if a person or body provides relevant services under a contract with the organisation (other than a contract of employment), that person's or body's compliance or non-compliance with section 6.

Carclew progressed development of a Disability Access and Inclusion Plan to replace its former Disability Action Plan. Following internal and external consultation, the plan will be endorsed in 2017.

Carclew's commitment to access and inclusion is reflected in the following budget and program elements:

A budget is available for additional staff to assist with client special needs when required.

Carclew is an affiliate of the South Australian Companion Card Program and recipients of Carclew grants are required to commit to the program through their funding agreements.

To enable greater access in Carclew funding programs, individual applicants can submit their proposal as a video package.

Carclew's arts programs are designed for accessibility for all children and young people. Specific projects incorporate mechanisms to ensure that individual needs are supported. The contribution and needs of individual carers are also recognised within program design and delivery.

Community based programs delivered by Carclew such as Pom Pom and ExpressWay Arts include the attendance of carers who support the participation of those in their care or, at times, participate in their own right in projects tailored to them.

Section C: Reporting of public complaints as requested by the Ombudsman

Summary of complaints by subject

Public complaints received by Carclew	
Category of complaints by subject	Number of instances
Nil	Zero

Data for the past five years is available at: <http://bit.ly/2016-17RegulatoryData>

Complaint outcomes

Nature of complaint or suggestion	Services improved or changes as a result of complaints or consumer suggestions
N/A	Response

Appendix: Audited financial statements 2017-18

Bentleys SA Audit Partnership

Level 2
139 Frome Street
Adelaide SA 5000

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

T +61 8 8372 7900

F +61 8 8372 7999

admin@adel.bentleys.com.au

bentleys.com.au

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARCLEW INCORPORATED

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Carclew Incorporated, which comprises the statement of financial position as at 30 June 2018, and the statement of comprehensive income, statement of changes in members' funds and statement of cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies and the statement by the board of directors.

In our opinion, the financial report presents fairly, in all material respects, the financial position of Carclew Incorporated as of 30 June 2018, and of its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the Associations Incorporations Act 1985 (SA).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for distribution to members for the purpose of fulfilling the board's financial reporting obligations under the Associations Incorporations Act 1985 (SA). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Report

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

Paragraph 41(c) of ASA 700 explains that when law, regulation or national auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below. When the auditor refers to a description of the auditor's responsibilities on a website, the appropriate authority is the Auditing and Assurance Standards Board and the website address is <http://www.auasb.gov.au/Home.aspx>.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Bentleys SA Audit Partnership



DAVID PAPA
Partner

Dated at Adelaide this 18 September 2018

Carclaw Incorporated
30th June 2018
Report by the Board of Directors

During the financial year, no officer of the Association, or any firm of which an officer is a member, or any corporate in which an officer has a substantial interest, has received or become entitled to receive a benefit as a result of a contract between an officer, firm or corporate and the Association.

During the financial year, no officer of the Association has received directly or indirectly from the Association any payment or other benefit of a pecuniary value, other than in the case of officers employed by the Association, approved salaries which have been determined in accordance with general market conditions.

Dated at Adelaide this 12th day of September 2018 *AM*

Signed in accordance with a resolution of the Board


.....
Jane Doyle - Chairperson


.....
Patricia Walton - Chief Executive

Carclew Incorporated
30th June 2018
Statement by the Board of Directors

The Board has determined that the Association is not a reporting entity and that the special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the Financial Statements.



In the opinion of the Board of Carclew Incorporated (the "Association") the financial statements as set out on pages 3 to 14:

- 1 Presents a true and fair view of the financial position of Carclew Incorporated as at 30 June 2018 and its performance for the year ended on that date in accordance with the Associations Incorporation Act SA 1985, and Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board to the extent described in Note 1 to the Financial Statements.
- 2 At the date of this statement, there are reasonable ground to believe that Carclew Incorporated will be able to pay its debts as and when they fall due.

Signed in accordance with a resolution of the Board.


Jane Doyle - Chairperson


Patricia Walton - Chief Executive

Dated at Adelaide this  day of  2018

Carclew Incorporated
Statement of Comprehensive Income
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
South Australian Government grants	2(a) & 8(c)	2,770,307	2,673,861
Other grants		234,291	348,410
Trusts and Foundations		55,868	2,424
Fundraising		66,651	7,977
Earned income	2(a)	286,791	258,872
Total income		<u>3,413,906</u>	<u>3,291,544</u>
Expenses			
<i>Administration & Directorate</i>			
Administration		475,815	397,939
Directorate		242,323	327,214
Facilities		11,591	4,772
Odeon Theatre		62,824	138,871
<i>Arts Programs</i>			
Arts Programs		486,203	387,159
Artists in Schools		30,889	6,318
Children's Voices		8,869	18,360
Creative Bodybased Learning		27,330	49,452
DEAL - Developing Effective Arts Learning		8,437	-
Dusk Arts Market		26,634	17,205
Emerging Curators Program		11,602	-
Explore Arts		47,043	47,576
ExpressWay Arts		37,094	127,337
Fifth Quarter		19,432	38,967
Game Makers		1,721	52,771
Grounded		18,832	-
History Festival Open Day		155	3,491
Kid Central		-	82,990
Music Match / Arts Match		48,292	-
National Sector Summit		45,825	-
Ngarindjeri Yanun - ATS! Artists in Residence		80,612	96,173
Pom Pom		125,357	127,204
Regional Youth Arts Creative Producer		86,199	-
Residents & Exhibitions		8,469	3,250
Stage Sparks		30,898	79,922
Strategic Initiatives		20,100	9,289
Stories without Borders - Media & Multiculturalism		2,151	-
Womadelaide		-	10,845
<i>Marketing & Development</i>			
Marketing & Development		209,742	227,173
Development		18,266	14,933
Arts, Education & Philanthropy Resource		4,478	2,424
<i>Carclew Funding Program</i>			
Carclew Board & Committees		32,624	19,011
Carclew Funding Program		1,155,832	1003977
Total expenses		<u>3,385,637</u>	<u>3,294,423</u>
Surplus before interest income		<u>28,269</u>	<u>(2,878)</u>
Interest income		19,510	30,500
Surplus for the period		<u>47,779</u>	<u>27,621</u>

The above statement of comprehensive income should be read in conjunction with the accompanying notes set out on pages 7 to 14

Carclaw Incorporated
Statement of Financial Position
As at 30 June 2018

	Note	2018 \$	2017 \$
Current Assets			
Cash and Cash Equivalents	9(a)	1,561,324	1,199,982
Receivables	3	19,784	42,555
Other Assets	4	-	1,884
Total Current Assets		<u>1,581,108</u>	<u>1,244,421</u>
Non-Current Assets			
Plant & Equipment	5	80,050	73,814
Total Non-Current Assets		<u>80,050</u>	<u>73,814</u>
Total Assets		<u>1,661,158</u>	<u>1,318,235</u>
Current Liabilities			
Payables	6	177,685	170,096
Grants and Income in Advance	8(a)	505,547	293,237
Philanthropic Foundations	8(b)	194,609	88,200
Provisions	7	196,254	227,418
Total Current Liabilities		<u>1,074,095</u>	<u>778,951</u>
Non Current			
Provisions	7	-	-
Total Liabilities		<u>1,074,095</u>	<u>778,951</u>
Net Assets		<u>587,063</u>	<u>539,284</u>
Members' Funds			
Retained Surplus		587,063	539,284
Total Members' Funds		<u>587,063</u>	<u>539,284</u>

The above statement of financial position should be read in conjunction with the accompanying notes set out on pages 7 to 14

Carclew Incorporated
Statement of Changes In Members' Funds
For the year ended 30 June 2018

	Retained Surplus	Total
Balance at 1 July 2016	511,662	511,662
Surplus attributable to members	27,621	27,621
Balance at 30 June 2017	<u>539,283</u>	<u>539,283</u>
Surplus attributable to members	47,779	47,779
Balance at 30 June 2018	<u>587,063</u>	<u>587,063</u>

The above statement of changes in members' funds should be read in conjunction with the accompanying notes set out on pages 7 to 14

Carclew Incorporated
Statement of Cashflows
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Cash flows from operating activities			
Receipts from State Government Grants		1,539,035	1,488,035
Receipts from Grants, Sponsorship, Activities & Other Income		1,215,327	861,838
Interest Received		19,510	30,500
Payments for Administration		(475,815)	(397,939)
Payments for Projects & Activities		<u>(1,834,524)</u>	<u>(1,784,633)</u>
Net cash provided by operating activities	9(b)	<u>463,533</u>	<u>197,801</u>
Cash flows from investing activities			
Payment for fixed assets		(35,303)	(34,726)
Proceeds on disposal of fixed assets		-	9,500
Net cash (used in) investing activities		<u>(35,303)</u>	<u>(25,226)</u>
Cash flows from Carclew Administered Grants			
Funds Received from State Government	8	1,054,965	1,039,734
Disbursements of Administered Grants	8	<u>(1,121,853)</u>	<u>(1,008,394)</u>
Net cash provided by/(used in) Carclew Administered Grants		<u>(66,888)</u>	<u>31,340</u>
Increase/(Decrease) in cash held		361,342	203,916
Cash at beginning of the financial year		1,199,982	996,065
Cash at end of the financial year	9(a)	<u>1,561,324</u>	<u>1,199,982</u>

The above statement of cash flows should be read in conjunction with the accompanying notes set out on pages 7 to 14

Carcliew Incorporated
Notes to the financial statements for the year ended 30 June 2018

1. Statement of Significant Accounting Policies

The Association is domiciled in Australia

This financial report was authorised for issue by the directors on 14 September 2018

The financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act SA 1985. The Board has determined that the association is not a reporting entity.

The financial report has been prepared on an accrual basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income Tax

The Association is exempt from Income Tax, pursuant to the Income Tax Assessment Act.

(b) Plant and Equipment

Basis of measurement of carrying amount

Each class of property, plant and equipment is carried at cost less accumulated depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets are depreciated on a diminishing value basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation rate
Office Equipment	25% - 33%
Theatre Equipment	25% - 40%
Motor Vehicles	20%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

(c) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

1. Statement of Significant Accounting Policies (continued)

(d) Impairment of Assets

At each reporting date, the association reviews the carrying amounts of all assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(e) Employee Benefits

Employee benefits comprise wages and salaries, annual, long-service and non-accumulating sick leave, and contribution to superannuation plans.

Liabilities for wages and salaries expected to be settled within 12 months of balance date are recognised in other payables in respect of employees' services up to reporting date. Liabilities for annual leave in respect of employees' services up to reporting date which are expected to be settled within 12 months of balance date are recognised in the provision for annual leave. Both liabilities are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when leave is taken and are measured at the rates paid or payable.

The provision for employee entitlements to long service leave represents the amount which the Association has a present obligation to pay resulting from employees with more than six years of service provided up to the balance date. The provision for Long Service Leave has been calculated at nominal amounts based on current wage and salary rates and includes related on-costs.

(f) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable

that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(g) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks and other short-term highly liquid investments with original maturities of three months or less.

(h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

(i) Revenue Recognition

Grant Income

Grant revenue is recognised in the income statement when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the balance sheet as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Carclew Incorporated
Notes to the financial statements for the year ended 30 June 2018

1. Statement of Significant Accounting Policies (continued)

Donations and bequests

General donations and bequests are recognised as revenue when received. Donations to specific projects are treated as grants in advance and recognised as revenue when the projects are delivered and project expenses incurred.

Interest Revenue

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from sale of goods and rendering of services

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Revenue from the rendering of a service is recognised upon the delivery of the service to customers.

Treatment of Goods and Services Tax (GST)

All revenue is stated net of the amount of goods and services tax (GST)

(i) Trade creditors and other payables

Trade payables and other payables represent liabilities for goods and services provided to the association prior to the end of the financial year that are unpaid. These amounts are usually settled in 30 days. The notional amount of the creditors and other payables is deemed to reflect fair value.

(k) Trade and other receivables

Trade receivables are recognised and carried at original invoice amount less an allowance for uncollectable amounts. Normal terms of settlement are 30 days. The notional amount of the receivable is deemed to reflect fair value.

An allowance for doubtful debts is made when there is objective evidence that the company will not be able to collect the debts. Bad debts are written off when identified.

Carclaw Incorporated
Notes to the financial statements for the year ended 30 June 2018

2. Income from Operating Activities	2018	2017
	\$	\$
(a) SA Government Grants:		
SA Government Annual Grant	2,594,000	2,492,012
SA Government Grants - other	176,307	181,849
Total SA Grant Income	<u>2,770,307</u>	<u>2,673,861</u>
<i>Other Grants</i>		
Other grants	234,291	348,410
Total Grant Income	<u>234,291</u>	<u>348,410</u>
<i>Trusts and Foundations</i>		
Trusts and Foundations	55,868	2,424
Total Trusts and Foundations	<u>55,868</u>	<u>2,424</u>
<i>Fund raising:</i>		
Giving Circle	22,850	-
Donations	43,801	7,977
	<u>66,651</u>	<u>7,977</u>
<i>Earned income</i>		
Income from operating activities	247,128	207,836
Other income	39,662	51,036
Total earned income	<u>286,791</u>	<u>258,872</u>

(b) Significant expenses

The following significant expense items are relevant in explaining the financial performance:

Employee expenses	1,415,783	1,251,721
Operating lease rental expense	27,741	107,369
Net (gain) / loss on disposal of non current assets	10,085	1,749

3. Receivables	2018	2017
	\$	\$
<i>Current</i>		
Trade receivables	14,113	25,927
GST Receivable	5,671	16,629
Total receivables	<u>19,784</u>	<u>42,555</u>

Receivables are assessed for recoverability and a provision for impairment is recognised when there is objective evidence that an individual trade receivable is impaired. No impairment was required at 30 June 2018 (2017: Nil)

4. Other Assets	2018	2017
	\$	\$
Prepayments & Deposits	-	1,884
	<u>-</u>	<u>1,884</u>

Carclew Incorporated
Notes to the financial statements for the year ended 30 June 2018

5. Plant and Equipment

Reconciliations

Movements in the carrying amounts for each class of planet and equipment between the beginning and end of the current and prior financial year.

	Office Equipment	Motor Vehicles	Theatre Equipment	Building Improvement	Fixtures & Fittings	Total
<i>Plant and equipment - at cost</i>						
Balance at 1 July 2016	168,223	82,692	127,482	38,541	27,142	444,080
Additions	-	31,030	-	-	5,445	36,475
Disposals		(37,131)				(37,131)
Balance at 30 June 2017	168,223	76,591	127,482	38,541	32,587	443,424
Balance at 1 July 2017	168,223	76,591	127,482	38,541	32,587	443,424
Additions	7,000	28,302	-	-	-	35,302
Disposals	(23,745)	-	(127,482)	(38,541)	-	(189,768)
Balance at 30 June 2018	151,479	104,893	-	-	32,587	288,959

Plant and equipment - accumulated depreciation

Balance at 1 July 2016	152,502	52,188	113,697	38,541	17,098	374,025
Depreciation charge for the year	5,804	8,337	4,182	-	3,144	21,467
Disposals		(25,882)				(25,882)
Balance at 30 June 2017	158,306	34,643	117,879	38,541	20,242	369,610
Balance at 1 July 2017	158,306	34,643	117,879	38,541	20,242	369,610
Depreciation charge for the year	4,698	11,197	-	-	3,086	18,981
Disposals	(23,262)	-	(117,879)	(38,541)	-	(179,682)
Balance at 30 June 2018	139,742	45,840	-	-	23,328	208,908

Plant and equipment - carrying amounts

At 30 June 2017	9,917	41,948	9,603	-	12,345	73,814
At 30 June 2018	11,737	59,054	-	-	9,260	80,050

6. Payables

	2018	2017
	\$	\$
Trade payables	46,526	16,731
Accrued expenses	89,755	65,840
Payroll accruals	32,136	73,010
Deposits on hire	9,268	14,515
	<u>177,685</u>	<u>170,096</u>

Carclew Incorporated
Notes to the financial statements for the year ended 30 June 2018

7. Provisions	2018	2017
	\$	\$
<i>Current</i>		
Annual leave	94,307	82,666
Long Service Leave	101,947	144,752
	<u>196,254</u>	<u>227,418</u>
<i>Non Current</i>		
Long Service Leave	<u>-</u>	<u>-</u>
Number of employees at year end	22	20
8. Grants and Income in Advance	2018	2017
	\$	\$
<i>(a) Project Grant and Income in Advance</i>		
Artists in Schools	40,792	45,682
Arts Programs	-	1,367
Arts, Education & Philanthropy	-	7,576
Child decided funding project	10,000	-
Children's Voices	-	20,870
Creative Bodybased Learning	-	31,474
DEAL - Developing Effective Arts Learning	238,563	-
Emerging Curators Program	3,398	-
Explore Arts	-	6,013
ExpressWay Arts	2,000	-
Facilities	1,572	-
Game Makers	-	7,229
Gig Rig - Music Mobile	80,000	-
Ngarrindjeri Yanun - ATSI Artists in Residence	-	28,869
Odeon Theatre	-	20,000
Stage Sparks	24,102	-
Stories without Borders - Media & Multiculturalism	47,849	-
Carclew Board Grants & Disbursements	8(c) 57,271	124,159
	<u>505,547</u>	<u>293,237</u>
<i>(b) Philanthropic Foundations</i>		
Music Match / Arts Match	194,609	88,200
	<u>194,609</u>	<u>88,200</u>
<i>(c) Carclew Grants & Disbursements</i>		

During the year, Carclew Inc. administered the disbursement of grants and Fellowships from the SA Government (Arts South Australia), to various Youth Arts Organisations and individual emerging artists.

The amounts disbursed are included in the operating accounts of the Association. The balance of funds remaining undistributed is included in the Statement of Financial Position

The total amounts received and distributed in respect of the funding year ended 30 June 2018 and 2017, are as follows:

	2018	2017
	\$	\$
Carclew Administered Grants Brought Forward	124,159	92,818
Carclew Administered Grants Received	1,054,965	1,039,734
Carclew Administered Grants Disbursements	(1,121,853)	(1,008,394)
Carclew Administered Grants Carried Forward	57,271	124,159
	<u>57,271</u>	<u>124,159</u>
Represented by:		
Cash (included in Cash at Bank)	57,271	124,159
	<u>57,271</u>	<u>124,159</u>

Carclew Incorporated
Notes to the financial statements for the year ended 30 June 2018

9. Notes to the Statement of Cashflows

2018 **2017**
\$ **\$**

(a) Reconciliation of cash

For the purposes of the statement of cashflows, cash includes cash on hand and at bank. Cash as at the end of the financial year is shown in the statement of cashflows and reconciled to the related items in the statements of financial position as follows:

Cash on hand	850	600
Cash at Bank	1,560,474	1,199,382
	1,561,324	1,199,982

(b) Reconciliation of surplus from ordinary activities to net cash provided by:

Surplus/(Loss) for the period	47,779	27,621
Cash flows excluded from profit attributable to operating activities		
Depreciation expense	18,981	21,467
Non-cash disposal of property, plant and equipment	10,085	
Changes in assets and liabilities during the financial year:		
(Increase)/decrease in receivables	22,772	(29,026)
(Increase)/decrease in other assets	1,884	12,317
(Decrease)/increase in creditors & accruals	7,590	41,305
(Decrease)/increase in grants in advance	318,718	110,895
(Decrease)/increase in employee provisions	(31,164)	44,563
Carclew Board grants received	(1,054,965)	(1,039,734)
Carclew Board grants disbursed	1,121,853	1,008,394
Net cash (used in)/provided by operating activities	463,533	197,802

Carclew Incorporated
Notes to the financial statements for the year ended 30 June 2018

10. Related party disclosures

The names of each person holding the position of Board member during the financial year are:

Ms Jane Doyle	Chair
Mr Andrew Boeyen	Member and Chair Finance and ROCO Committee
Ms Victoria Purman	Member Resigned January 2018
Mr Anthony Peluso	Member and Member Finance and ROCO Committee
Ms Bronwyn Sugars	Member
Dr Paula Furby	Member
Ms Dana Shen	Member Resigned January 2018
Mr Craig Yeung	Member
Mrs Rosina Di Maria	Member
Ms Lee Ping Angela Flynn	Member Appointed February 2018
Ms Sidsel Fawkes	Staff Nominee

The persons listed above held the position of Board member for the whole of the financial year unless otherwise stated.

Remuneration

Amounts totaling \$3,893 (2017: \$4,689) of which \$2,998 (2017: \$3,669) was donated back to the Carclew Fellowship Program, were paid to Board members during the year being for honorariums and meeting attendance fees as determined by the Department of the Premier and Cabinet through the Minister for the Arts.

During the financial year, no officer of the Association has received directly or indirectly from the Association any payment or other benefit of pecuniary value, other than approved salaries which have been determined in accordance with the South Australian Government Wages Parity (Salaried) Enterprise Agreement 2014.

Other related parties

Other related parties transactions to value of \$2,465 (2017: \$2,765) were paid during the year. These were priced at an arms-length basis and were no more favourable than those that would have been paid if dealing with unrelated parties.

11. Commitments

Operating lease expense commitment

Future operating lease commitments not provided for in the financial statements and payable :

	2018	2017
	\$	\$
Within one year	-	31,477
Later than one year and no later than 5	-	-
Later than 5 years	-	-
	-	31,477

The property lease commitments represented non-cancellable operating leases that ended on 30 September 2017.

12. Events after Balance Date

On 30 August 2018 it was proclaimed in the South Australian Government Gazette that the ministerial functions and powers of Carclew Incorporated are conferred on the Minister for Education, as part of continuing reform in public sector structure. As at reporting date, it is not clear whether this will impact on receipts of grants from the State Government.

13. Economic Dependency

The Association is dependent upon the ongoing receipts of grants from the State Governments for its ongoing activities.

14. The registered office and principal place of business:

Carclew Incorporated
 11 Jeffcott Street
 North Adelaide SA 5006