



# Carclew

## 2016-17 Annual Report

Carclew

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To:  
Hon Jay Weatherill, MP  
Minister for the Arts

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 Carclew by:

Jane Doyle  
Carclew Chair



29 September 2017

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Signature

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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**

Carclew is South Australia's only multi-art form and cultural organisation dedicated to artistic outcomes by and for people aged 26 and under. It provides young people with opportunities to try different art forms, supports emerging artists to develop their craft and advocates for youth arts practice.

#### **Vision**

A creative state.

#### **Mission**

Ignite the arts and kick start careers for young South Australians.

### **Objectives**

- **Goal #1 Leadership**  
Anticipate and create the future as a benchmark organisation.
- **Goal #2 Artistic Vibrancy**  
Be ambitious, relevant and responsive.
- **Goal #3 Presence**  
Be recognised as an important and integral part of SA cultural life.
- **Goal #4 Accountability**  
Ensure strong governance, sound finances and great people.

### **Key strategies and their relationship to SA Government objectives**

<b>Key strategy</b>	<b>SA Government objective</b>
Drive evidence-based arts policy and advocate to influence government, industry and the national landscape	Every chance for every child

Key strategy	SA Government objective
Invest in development of artists and arts educators	Every chance for every child
Reach all corners of the state	Every chance for every child Social participation Cultural vibrancy – arts activities Aboriginal wellbeing
Involve children and young people in programming	Safe communities, healthy neighbourhoods Every chance for every child Creating a vibrant city Social participation
Attract and sustain the people needed to realise Carclew's goals	Creating a vibrant city
Invest in and enable artistic experimentation and risk taking	Creating a vibrant city Growth through innovation

**Agency programs and initiatives and their effectiveness and efficiency**

Program name	Indicators of performance/effectiveness/efficiency	Comments
Pom Pom	<p>An average daily attendance of 20 participants.</p> <p>Over 220 people attended during this reporting period.</p> <p>Over 1,249 attendances.</p> <p>Engaged 50 artists throughout the year.</p> <p>95% of artists employed were South Australian.</p> <p>70% of artists employed identified as emerging or early career artists.</p>	<p>Pom Pom continues to stand as a flagship program for Carclew, maintaining consistently high attendance within a community of attendees facing significant economic and social disadvantage. This success is testament to continued focus on vibrant programming across art forms, and implementation of child-led strategies in delivery.</p>
Fifth Quarter	<p>Four consultations or training provided for each participating early-career artist.</p>	<p>Throughout the year Fifth Quarter was a hub for the development of sustainable business practice by and for artists under 26 with a focus on coaching and arts business planning. Nine individuals or organisations have held membership of Fifth Quarter during this reporting period. Two days of public information sessions were facilitated in June, the success of which has framed changes to the program allowing increased flexibility of engagement into the future.</p>

Program name	Indicators of performance/effectiveness/efficiency	Comments
Explore Arts	<p>668 participants attended workshops throughout the year.</p> <p>Nine new artists employed across the workshop program.</p> <p>Every workshop paired emerging artists with an established artist.</p> <p>During this reporting period over 30 emerging artists were employed as assistants.</p> <p>The Explore Arts program delivered 61 workshops.</p>	<p>Explore Arts has continued to be a successful forum through which children and young people are gaining their first experiences with a wide variety of art forms in hands-on workshops focusing on skill-development. New structures have allowed growth in teenage engagement via intensive, focused workshops. Explore Arts also provides a key stepping-stone for practical skill development for early-career artists to develop experience and knowledge in the planning and delivery of workshop activities for children. The mentorship structure pairs each lead artist with an artist assistant who were supported to progress to leading their own workshops within Explore Arts and throughout other Carclew programming.</p>

Program name	Indicators of performance/effectiveness/efficiency	Comments
Artists in Schools	<p>Three schools were engaged through this program.</p> <p>Each school had emerging artists paired with established artists.</p> <p>Schools selected to participate were from low category schools (Categories 1-4).</p>	<p>Three schools engaged in this reporting period: Karuna Plains School (Cat. 1); Elizabeth Grove Primary (Cat. 1) and Clovelly Park (Cat. 3). Three established artists, one leading engagement at each school, worked with two emerging artists to deliver the programs, involving song writing, aerosol painting, installation works and traditional photography for outcomes in connection with curriculum and the community-building priorities of each school.</p>
Dusk Arts Markets	<p>Over 1800 patrons attended during the four-hour event.</p> <p>The market included stalls by 26 emerging artists.</p> <p>There were 10 early-career artists presented in the on-stage line-up or facilitating arts workshops during event.</p>	<p>A highly successful event that cements Carclew's position as an important supporter of early career artists and as a leader in advocating for the position of the arts in South Australian life. After only three years this event has become a popular community celebration in the end of year calendar.</p>



Program name	Indicators of performance/effectiveness/efficiency	Comments
Outreach Community Workshops	<p>Twelve free workshops were offered throughout the year.</p> <p>Over 1,800 participants attended.</p>	<p>These workshops helped Carclew maintain a visible presence at a variety of community events across many locations in the wider Metropolitan region of Adelaide and beyond. They served to cultivate awareness of Carclew as a thriving youth arts organisation. Established and emerging artists were connected with networks amongst local government, school and community organisations to pursue additional employment opportunities and scope community need.</p>
Game Makers	<p>Twenty-four days of activity, in three venues.</p> <p>Sixty-three children and adults engaged.</p>	<p>Specifically targeting fathers or male caregivers to explore and connect creatively with young people in their care, Game Makers attracted a strong attendance in a variety of outer-suburban locations.</p>

Program name	Indicators of performance/effectiveness/efficiency	Comments
Stage Sparks	<p>This program delivered 48 activity session.</p> <p>Nine lead artists employed and 17 early-career or emerging artists engaged as artist assistants.</p> <p>The program engaged over 340 participants.</p>	<p>Providing introductory experiences in performance-based art activity (dance, theatre, circus and singing), Stage Sparks built a strong community of participants across art forms and locations, filling a significant need for arts-based activity for families in the low socio-economic areas in the southern suburbs of Adelaide.</p>
Carclew House Artists in Residence	<p>Four early career artists were provided with studio accommodation and professional support through this program.</p> <p>Two joint exhibitions of the residents' work were held in the Carclew Ballroom and Foyer galleries, curated by Carclew's emerging curator.</p>	<p>This residency program supports and celebrates the work of early-career artists. Four residents capitalised on their access to Carclew as a venue for art making and presentation through these 12-month visual art studio residencies.</p>
Foyer Gallery Exhibition program and Resident Curator	<p>This reporting period saw six exhibitions, featuring 24 emerging artists and 2 curators in residence.</p>	<p>The 12-month curatorial residency is an exciting program which diversifies the opportunities for early-career artists to exhibit their work, while building the professional skills and networks of the resident curator.</p>

Program name	Indicators of performance/effectiveness/efficiency	Comments
Ngarrindjeri Yanun	<p>Education in Aboriginal art forms was provided for 696 regional students.</p> <p>Five Aboriginal artists developed their skills as lead artists, mentors, and artist assistants during this artist-in-school program.</p>	<p>The establishment of Ngarrindjeri Yanun in partnership with Catholic Education SA engaged the entire student body at a school in Murray Bridge. The cultural literacy and engagement of the school increased, from the school leadership to students and the parish community. The artists who were engaged in the project developed the skills, confidence and capacity to undertake arts-based activity within an educational context.</p>
Kid Central	<p>Throughout four days of activity during Adelaide Fringe, Kid Central attracted 5,200 attendees.</p> <p>Over 15 artists were employed in various roles to facilitate activity and performances for participants.</p>	<p>This celebration of artistic experiences for children under 12 and their families in Victoria Square/ Tarntanyangga was part of the 2017 Adelaide Fringe.</p>

Program name	Indicators of performance/effectiveness/efficiency	Comments
Creative Body-based Learning	<p>The Creative Body-based Learning (CBL) Project employed 14 artists.</p> <p>Eleven schools (Category 1-4) from across the Adelaide metropolitan region participated.</p>	<p>The Creative Body-based Learning (CBL) Project employed artists to work with primary school teachers in the classroom to deliver the maths curriculum in exciting, creative and inventive ways. Artists developed confidence in education settings and improved curriculum knowledge, and hundreds of children experienced learning in an engaging, arts rich classroom. This complex partnership involved UniSA to research the impact of the innovative pedagogical model, and the University of Texas, Austin, in the training and mentoring of artists and teachers.</p>

Program name	Indicators of performance/effectiveness/efficiency	Comments
ExpressWay Arts	<p>A performance collective of 12 young people were supported to design, develop and deliver a contemporary, interactive performance installation in the dreamBIG Children's Festival.</p> <p>An audience of 294 attended 16 performances.</p>	<p>ExpressWay Arts is an initiative of Carclew in partnership with the City of Onkaparinga and is a series of philosophically and conceptually linked arts activities, projects and events for young people (aged 12 to 20 years). ExpressWay Arts supports their desire and skill to initiate, drive and create high quality contemporary performance based projects and other artistic outcomes as active cultural leaders interrogating personal and civic questions of significance to this age group. ExpressWay Arts is driven by an ethos of social justice and belief that every young person has the right to participate fully in cultural and artistic life as an equal citizen in society.</p>

Program name	Indicators of performance/effectiveness/efficiency	Comments
Fellowships	Fellowships were provided for five early career artists to the total of \$58,000.	Carclew Fellowships were offered once in the reporting period for young artists and arts workers to undertake a significant and self-designed program of professional development. The Annual Fellowships program is open to applicants practicing in all creative mediums, as well as technical, administration and production areas of the arts. Proposals can range from \$3,000 to \$12,000.
Project and Development Grants	20 grants were provided to a total of \$163,500.	Carclew also offers grants to early career artists for arts projects with a tangible outcome (up to \$10,000) and for skills and career development (up to \$3,000). Project and Development Grants for Individuals were offered twice.
Development Initiatives	<p>In 2016-17 Carclew received a total of \$118 537 in private giving from individual donations, and Trusts and Foundations including \$8 200 in kind.</p> <p>This is an increase of 1142% on 2015-16.</p>	In 2015/16 Carclew completed a review and restructure to strengthen the organisation's succession planning and to enable an increase in earned income and private giving. 2016-17 demonstrates evidence of positive outcomes from this commitment.

Program name	Indicators of performance/effectiveness/efficiency	Comments
Funding for arts organisations working with children and young people	<p>Two arts organisations are in regional South Australia.</p> <p>One organisation supports disability and inclusion goals.</p> <p>One organisation supports access for Aboriginal and Torres Strait Island children and young people.</p>	<p>Carclew invested \$792 000 in six organisations working with children and young people in dance, theatre, circus, music and visual arts across regional and metropolitan communities.</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 Children's Theatre  
 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 and Stage Sparks	Carclew arts workshops offer children the chance to explore a creative experience with a lead professional artist. Each workshop employs an artist's assistant, which provided a pathway for over 30 early career artists.
Fellowships, grants and microloans	Fellowships of up to \$12,000 were provided to five early career artists under 26 years of age for national and international professional development. A further 18 artists received project grants and three artists received interest-free micro-loans.
Early career artist residencies and Fifth Quarter arts business coaching	Artists 26 years and under are provided with access to studio space, a band rehearsal room, supported exhibition space and arts business coaching. These residencies assisted 55 early career artists during the reporting period.
Aboriginal and Torres Strait Island Artists in-school project, Murray Bridge	In partnership with Catholic Education SA, five Ngarrindjeri artists undertook a year-long residency in a primary school to better deliver the Aboriginal arts curriculum. One artist was offered ongoing employment at the school.
Artist in schools programs	All in school programs engage assistant artists to work with, and be mentored by, lead artists. 6 early career artists were supported in this program.

### Agency performance management and development systems

Performance management and development system	Assessment of effectiveness and efficiency
A '360 degree review' of the performance of all members of the Leadership Team surveyed direct reports, line managers and peers for feedback on the performance of each team member.	100% of Leadership Team were reviewed through this process



<b>Performance management and development system</b>	<b>Assessment of effectiveness and efficiency</b>
An internal Organisational Culture Survey 2017 was undertaken surveying all members of staff to produce a report on perceptions of leadership, morale, team and other critical measures of organisational wellbeing and effectiveness.	100% participation. Employee Engagement and Job Satisfaction 87% Leadership and Employee Expectation 86%

### **Occupational health, safety and rehabilitation programs of the agency and their effectiveness**

<b>Occupational health, safety and rehabilitation programs</b>	<b>Effectiveness</b>
Work Health and Safety Committee	Assesses accidents, incidents and risks, and provides quarterly reports to Carclew Board.

### **Fraud detected in the agency**

<b>Category/nature of fraud</b>	<b>Number of instances</b>
No incidents of fraud detected or suspected	0

### **Strategies implemented to control and prevent fraud**

Management prepare an annual operating budget, for consideration and approval by the Board with variances against the approved budget monitored and reported on monthly.

The Finance and Register of Cultural Organisations Committee consisting of two Board Members, Carclew Chief Executive and the Manager, Finance and Operations, meets every two months to review the financial accounts and discuss significant risk-related matters. This Committee reports to the Board on activities and findings at each Board Meeting.

A review of systems and procedures are **included in the annual financial audit**, with Management charged with implementing **corrective actions on any findings**.

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

## Whistle-blowers' disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Whistle-blowers' Protection Act 1993* N/A

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.

Consultants	Purpose	Value
All consultancies below \$10,000 each	3 consultants. To finalise Carclew Disability Action Plan, Volunteer Program and heritage consultation for signage	\$2 790
<b>Consultancies above \$10,000 each</b>		
N/A	Purpose	
Business name	Purpose	
<b>Total all consultancies</b>		<b>\$2 790</b>

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.

## 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.

The 2016-17 financial statements show a surplus of \$27 621.

Comparison of actual results for 2016-17 with 2016-17 original budget and actual results for 2015-16

	Actual 2016-17	Budget 2016-17	Variance	Actual 2016-17	Actual 2015-16	Variance
Income	3 322 045	3 389 510	-67 465	3 322 045	3 074 421	247 624
Expenses	3 294 424	3 379 710	-85 286	3 294 424	3 096 317	198 107
Total	27 621	9 800	17 821	27 621	-21 896	49 517

Carclew Inc.  
Summary Balance Sheet  
As of June 30, 2017

### ASSETS

#### Current Assets

Chequing/Savings	1,199,981.58
Accounts Receivable	25,926.60
Other Current Assets	1,884.20

Total Current Assets 1,227,792.38

Fixed Assets 73,814.45

**TOTAL ASSETS 1,301,606.83**

### LIABILITIES

#### Current Liabilities

Accounts Payable	16,731.33
Other Current Liabilities	745,591.99

Total Current Liabilities 762,323.32

**TOTAL LIABILITIES 762,323.32**

**NET ASSETS 539,283.51**

**TOTAL EQUITY 539,283.51**

## 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**

<b>Name and date of act or regulation</b>
<b>Associations Incorporations Act 1985</b>
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.
Periodic Return
<b>Name and date of act or regulation</b>
<b>Australian Charities and Not-for profits Commission Act 2012</b>
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. (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.
Annual Information Statement

**Reporting required under the *Carers' Recognition Act 2005***

The *Carers' Recognition Act* is deemed applicable for the following: Department for Communities and Social Inclusion, Department for Education and Child Development, Department for Health and Ageing, 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 Inc	
Category of complaints by subject	Number of instances
Nil	0

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 2016-17**

**Carclew Incorporated**  
**30th June 2017**  
**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 25<sup>th</sup> day of August 2017

Signed in accordance with a resolution of the Board



Andrew Boeyen - Chair, Finance and ROCO Committee



Jane Doyle - Chairperson



**Carclew Incorporated**  
**30th June 2017**  
**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 2017 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.



Andrew Boeyen - Chair, Finance and ROCO Committee



Jane Doyle - Chairperson

Dated at Adelaide this 25<sup>th</sup> day of August 2017

**Carclew Incorporated**  
**Statement of Comprehensive Income**  
**For the year ended 30 June 2017**

		2017	2016
	Note	\$	\$
Grant revenue	2(a)	1,508,032	1,343,802
Grant Funding Program revenue	8(a)	1,003,977	970,484
Community Arts Development Fund		0	40,000
Other revenues	2(a)	779,535	690,180
<b>Total revenue</b>		<b>3,291,544</b>	<b>3,044,466</b>
<b>Administration &amp; Directorate</b>			
Administration		397,939	445,200
Directorate		327,214	366,108
Facilities		4,772	3,473
Odeon Theatre		138,871	131,799
<b>Arts Programs</b>			
Arts Programs		387,159	325,039
A>R>T Creative Bodybased Learning		49,452	68,249
A>R>T Mindpop		-	1,478
A>R>T Spotlight		-	6,778
Artists in Schools		6,318	-
ATSI Artists in Residence		96,173	16,315
C4C Game Makers		52,771	30,187
C4C Pom Pom		127,204	111,048
C4C Stage Sparks		79,922	19,788
Children's Voices (Kids Ideas Aloud)		18,360	26,669
Creative Education Partnership CEP AiR		-	74,822
Digital Storytelling Project - P/INCH		-	11,808
Dusk Arts Market		17,205	-
Explore Arts		47,576	32,080
ExpressWay Arts		127,337	96,185
Fifth Quarter		38,967	64,939
History Festival Open Day		3,491	-
Kid Central		82,990	-
Northway Project		0	9,977
Residents & Exhibitions		3,250	-
Strategic Initiatives		9,289	-
Womadelaide		10,645	13,758
<b>Marketing &amp; Development</b>			
Marketing & Development		227,173	240,646
Development		14,933	-
Arts, Education & Philanthropy Resource		2,424	-
<b>Carclew Funding Program</b>			
Carclew Board & Committees		19,011	29,487
Carclew Funding Program	8(a)	1,003,977	970,484
<b>Total expenditure</b>		<b>3,294,423</b>	<b>3,096,318</b>
<b>Surplus before interest income</b>		<b>(2,879)</b>	<b>(51,851)</b>
Interest income		30,500	29,956
<b>Surplus for the period</b>		<b>27,621</b>	<b>(21,896)</b>

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

**Carclew Incorporated**  
**Statement of Financial Position**  
**As at 30 June 2017**

	Note	2017 \$	2016 \$
<b>Current Assets</b>			
Cash and Cash Equivalents	9(a)	1,199,982	996,065
Receivables	3	42,555	13,530
Other Assets	4	1,884	14,201
<b>Total Current Assets</b>		<u>1,244,421</u>	<u>1,023,796</u>
<b>Non-Current Assets</b>			
Plant & Equipment	5	<u>73,814</u>	<u>70,055</u>
<b>Total Non-Current Assets</b>		<u>73,814</u>	<u>70,055</u>
<b>Total Assets</b>		<u>1,318,235</u>	<u>1,093,851</u>
<b>Current Liabilities</b>			
Payables	6	170,096	128,791
Grants in Advance	8	381,437	270,543
Provisions	7	227,418	182,855
<b>Total Current Liabilities</b>		<u>778,951</u>	<u>582,189</u>
<i>Non Current</i> Provisions	1	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>		<u>778,951</u>	<u>582,189</u>
<b>Net Assets</b>		<u>539,284</u>	<u>511,662</u>
<b>Members' Funds</b>			
Retained Surplus		539,284	511,662
<b>Total Members' Funds</b>		<u>539,284</u>	<u>511,662</u>

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

**Carelew Incorporated**  
**Statement of Changes in Members' Funds**  
**For the year ended 30 June 2017**

	Retained Surplus	Total
Balance at 1 July 2015	533,558	533,558
Deficit attributable to members	(21,896)	(21,896)
Balance at 30 June 2016	<u>511,662</u>	<u>511,662</u>
Surplus attributable to members	27,621	27,621
Balance at 30 June 2017	<u><u>539,284</u></u>	<u><u>539,284</u></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 2017**

	Note	2017 \$	2016 \$
<b>Cash flows from operating activities</b>			
Receipts from State Government Grants		1,488,035	1,486,592
Receipts from Grants, Sponsorship, Activities & Other Income		861,838	615,958
Interest Received		30,500	29,956
Payments for Administration		(397,939)	(445,200)
Payments for Projects & Activities		<u>(1,784,633)</u>	<u>(1,688,044)</u>
<b>Net cash provided by operating activities</b>	9(b)	<u>197,802</u>	<u>(738)</u>
<b>Cash flows from investing activities</b>			
Payment for fixed assets		(34,726)	(9,670)
Proceeds on disposal of fixed assets		<u>9,500</u>	<u>-</u>
<b>Net cash (used in) investing activities</b>		<u>(25,226)</u>	<u>(9,670)</u>
<b>Cash flows from Carclew Board Administered Grants</b>			
Funds Received from State Government	8	1,039,734	1,012,084
Disbursements of Administered Grants	8	<u>(1,008,394)</u>	<u>(1,000,039)</u>
<b>Net cash provided by/(used in) Carclew Board Administered Grants</b>		<u>31,341</u>	<u>12,045</u>
<b>Increase/(Decrease) in cash held</b>		<b>203,916</b>	<b>1,638</b>
<b>Cash at beginning of the financial year</b>		<b>996,065</b>	<b>994,427</b>
<b>Cash at end of the financial year</b>	9(a)	<u><u>1,199,982</u></u>	<u><u>996,065</u></u>

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

**Carclew Incorporated**  
**Notes to the financial statements for the year ended 30 June 2017**

**1. Statement of Significant Accounting Policies**

The Association is domiciled in Australia

This financial report was authorised for issue by the directors on .....<sup>25th</sup>.....August 2017

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. Leaschold 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.

**I. 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 2017**

**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)

**(j) 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.



**Carclew Incorporated**  
**Notes to the financial statements for the year ended 30 June 2017**

<b>2. Revenues from Operating Activities</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
(a) Grant Revenues:		
SA Government Operations Grant	759,535	809,092
Other Activity Income & Grants	748,497	534,710
Total grant revenue	<u>1,508,032</u>	<u>1,343,802</u>
Other Revenues:		
From operating activities		
SA Government - wages parity	728,500	677,500
Other income	51,035	12,680
Total other income	<u>779,535</u>	<u>690,180</u>

**(b) Significant expenses**

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

Employee expenses	1,251,721	1,043,786
Operating lease rental expense	107,369	93,736
Net (gain) / loss on disposal of non current assets	1,749	2,018

<b>3. Receivables</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Current		
Trade receivables	25,927	8,678
GST Receivable	16,629	4,852
Total receivables	<u>42,555</u>	<u>13,530</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 2017 (2016: Nil)

<b>4. Other Assets</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Prepayments & Deposits	1,884	14,201
	<u>1,884</u>	<u>14,201</u>

**Carclew Incorporated**  
**Notes to the financial statements for the year ended 30 June 2017**

**5. Plant and Equipment**

**Reconciliations**

Movements in the carrying amounts for each class of plant 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 2015	207,777	82,692	139,532	38,541	17,472	486,014
Additions	-	-	-	-	9,670	9,670
Disposals	(39,554)	-	(12,050)	-	-	(51,604)
Balance at 30 June 2016	168,223	82,692	127,482	38,541	27,142	444,080
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
<i>Plant and equipment - accumulated depreciation</i>						
Balance at 1 July 2015	180,620	44,563	119,279	37,807	16,157	398,425
Depreciation charge for the year	9,459	7,625	6,427	734	941	25,186
Disposals	(37,577)	-	(12,009)	-	-	(49,586)
Balance at 30 June 2016	152,502	52,188	113,697	38,541	17,098	374,025
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	132,424	60,525	117,879	38,541	20,242	369,610
<i>Plant and equipment - carrying amounts</i>						
At 30 June 2016	15,721	30,504	13,785	-	10,044	70,055
At 30 June 2017	35,799	16,066	9,603	-	12,345	73,814

**6. Payables**

	2017	2016
	\$	\$
Trade payables	16,731	35,518
Accrued expenses	65,840	60,772
Payroll accruals	73,010	27,208
Deposits on hire	14,515	5,295
	<u>170,096</u>	<u>128,791</u>

**Carclew Incorporated**  
**Notes to the financial statements for the year ended 30 June 2017**

<b>7. Provisions</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<i>Current</i>		
Annual leave	82,666	55,451
Long Service Leave	144,752	127,404
	<u>227,418</u>	<u>182,855</u>
<i>Non Current</i>		
Long Service Leave	-	-
	<u>-</u>	<u>-</u>
Number of employees at year end	20	20
<b>8. Grants/Income in Advance</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Project Description		
A>R>T Creative Bodybased Learning	31,474	15,000
Arts, Education & Philanthropy	7,576	-
Artists in Schools	45,682	26,000
ATSI Artists in Residence	28,869	26,912
C4C Pom Pom	-	40,000
Children's Voices	20,870	-
Collaborative Education Music Program	88,200	-
Explore Arts	6,013	5,288
Game Makers	7,229	-
Facilities	-	-
Odeon Theatre	20,000	-
Stage Sparks	-	64,469
Arts Programs	1,367	-
Carclew Board Grants & Disbursements	8(a) <u>124,159</u>	<u>92,818</u>
	<u>381,437</u>	<u>270,542</u>

**(a) Carclew Board Grants & Disbursements**

During the year, Carclew Inc. administered on behalf of Carclew Board, 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 2017 and 2016, are as follows:

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Carclew Board Administered Grants Brought Forward	92,818	80,774
Carclew Board Administered Grants Received	1,039,734	1,012,083
Carclew Board Administered Grants Disbursements	(1,008,394)	(970,482)
ExpressWay Arts	-	(29,557)
Carclew Board Administered Grants Carried Forward	<u>124,159</u>	<u>92,818</u>
	<u>124,159</u>	<u>92,818</u>
Represented by:		
Cash (included in Cash at Bank)	124,159	92,818
	<u>124,159</u>	<u>92,818</u>

**Carclew Incorporated**  
**Notes to the financial statements for the year ended 30 June 2017**

**9. Notes to the Statement of Cashflows**

	2017	2016
	\$	\$

*(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	600	600
Cash at Bank	1,190,382	995,465
	1,199,982	996,065

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

Surplus/(Loss) for the period	27,621	(21,896)
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Cash flows excluded from profit attributable to operating activities

Depreciation expense	21,467	25,186
Write off of fixed assets	-	2,018

Changes in assets and liabilities during the financial year:

(Increase)/decrease in receivables	(29,026)	14,532
(Increase)/decrease in other assets	12,317	(14,201)
(Decrease)/increase in creditors & accruals	41,305	(58,752)
(Decrease)/increase in grants in advance	110,895	22,155
(Decrease)/increase in employee provisions	44,563	42,266
Carclew Board grants received	(1,039,734)	(1,012,084)
Carclew Board grants disbursed	1,008,394	1,000,039

Net cash (used in)/provided by operating activities	197,802	(737)
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**Carclew Incorporated**  
**Notes to the financial statements for the year ended 30 June 2017**

**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	
Mr Jeff Meiners	Member	Term expired April 2017
Mr Anthony Peluso	Member and Member Finance and ROCO Committee	
Ms Bronwyn Sugars	Member	
Dr Paula Furby	Member	
Ms Dana Shen	Member	
Mr Craig Yeung	Member	Appointed October 2016
Mrs Rosina Di Maria	Member	Appointed May 2017
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 \$4,689 (2016: \$6,149) of which \$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 \$2,765 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 :

	2017	2016
	\$	\$
Within one year	31,477	76,867
Later than one year and no later than 5	-	-
Later than 5 years	-	-
	<u>31,477</u>	<u>76,867</u>

The property lease commitments are non-cancellable operating leases contracted to 30 June 2017.

**12. Events after Balance Date**

No events have occurred subsequent to balance sheet date which would have a material effect on the financial statements.

**13. Economic Dependency**

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

**14. The registered office and principal place of business:**

Carclew Incorporated  
11 Jeffcott Street  
North Adelaide SA 5006

**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 2017, 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 2017, 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 26<sup>th</sup> August 2017