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**Government
of South Australia**

Carclew
2022-23 Annual Report

CARCLEW Inc

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2022-23 ANNUAL REPORT for the Department for Education

To:

Minister Blair Boyer MP

Minister for Education, Training and Skills

Member for Wright

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Incorporated Associations Act* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the Carclew Inc by:

Mimi Crowe

Chief Executive

Date 27 September 2023

Signature Mimi Crowe

From the Chief Executive

In October 2022, Carclew celebrated its 50th birthday, marking half a century as one of Australia's largest and most-loved cultural institutions for children and young people. This milestone kicked off a year of celebrations and activities at Carclew and across the state. The 2022-23 year also marked the end of an era with Carclew's CEO of 15 years, Tricia Walton, finishing her tenure. A well-loved arts leader in South Australia, Tricia shaped the last decade and a half at Carclew, and I want to recognise and thank her for her care and commitment.

Over 500,000 children and young people have contributed to Carclew's story over the past 50 years, not to mention the parents, teachers, families and communities who also have played a vital part in the institution's history. In the last 12 months, our programs and funded companies have delivered almost 5300 workshops to audiences of all ages. Overall, nearly 80,000 people have engaged with Carclew and its funded company events, workshops and performances.

Carclew is both the literal and metaphoric home for creativity for young people in South Australia. From its headquarters in a beautiful heritage house in North Adelaide, Carclew delivers programs across the state: in schools through our valued partnership with the Department for Education; through circus workshops at the incredible Cirkidz hub in Bowden; in community programs such as Pom Pom in Davoren Park or ExpressWay and Stage Sparks in Onkaparinga; regionally through our funded companies Riverland Youth Theatre in Renmark and D'faces in Whyalla; and remotely through our touring work via Carclew initiatives such as the Gig Rig and Culture Beats. Our programs reach from metropolitan Adelaide to the APY Lands and everywhere in between. Regional and remote activities represent 35% of our programming, with 25% of participants identifying as Aboriginal and Torres Strait Islander. We have partnered with 2,800 schools and over 1,000 communities, giving opportunities to nearly 600 early-career artists through direct engagement, funding and development opportunities.

As a chapter of Carclew's story finishes and another one begins, there is excitement and optimism in the house as we look to the past to plan our future. This is a time of both reflection and regeneration. Carclew is the beating heart of creativity for children and young people in this state, and this coming year will see the release of our new strategic vision filled with bold ideas for South Australia.

We are a vital part of delivering on the state's economic mission to build South Australia's talent and elevate the voices of tomorrow's decision-makers. We are a critical conduit for the innovation and creativity of children across the state, our programs and funding delivering opportunities to discover joy, wellbeing, career pathways, personal development and new ideas.

As Carclew looks forward to the next 50 years, I'm honoured to take the reigns as CEO. In celebrating our half-century of successes, I find myself reflecting on the energy, excitement and renewal brought by the past year. There is nowhere more invigorating and innovative than a youth arts organisation. Anything is possible and we have five decades of experience to help build a vibrant and creative future for children and young people.

Someone recently said to me, "When I was a kid, I always knew that Carclew meant fun."

I couldn't agree more.

Mimi Crowe

Mimi Crowe

Chief Executive

Carclew

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Overview: about the agency

Our strategic focus

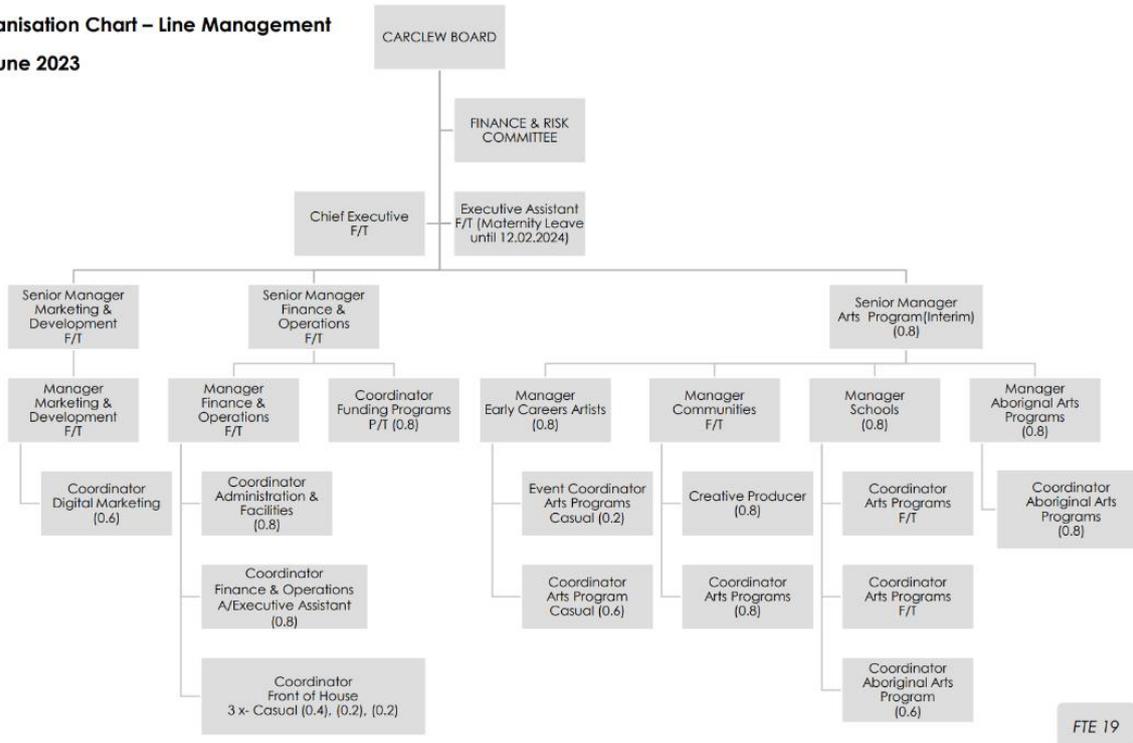
Our Purpose	Transform young lives through creativity.
Our Vision	A curious, connected, creative world.
Our Values	Respectful, Collaborative, Flexible, Nurturing, Equitable
Our functions, objectives and deliverables	<p>As the largest youth arts organisation in South Australia, Carclew brings the very best of multi-art programming to children, teenagers, and emerging artists across the state, especially those who experience the least access to arts and artmaking.</p> <p>We invest in building confidence and well-being, assist with learning outcomes, and identify and invest in alternative or non-traditional career paths.</p> <p>We specialise in complex collaborations with arts and non-arts partners to build the capacity and confidence of children and young people as creative thinkers, exploratory makers and eventually successful professional arts workers.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. We design and deliver arts programs that make a difference. 2. We make access, equity and inclusion central to all we do. 3. We demonstrate and champion the importance of creative participation. 4. We have strong governance, sound finances, great people. <p>Guiding Principles:</p> <ol style="list-style-type: none"> 1. Cultural expression is a human right. 2. Creative participation is essential to growth and development. 3. Creativity is vital to learning in schools and communities. 4. Investment in creativity benefits industries and careers. 5. Vibrant cultural diversity underpins a healthy inclusive society.

Our organisational structure



Organisation Chart – Line Management

30 June 2023



Carclew Board Members

Rachel Healy (Chair. Term 1 appointed 11/09/21 to expire 10/09/24)

Rosina Di Maria (Deputy Chair. Term 2 appointed 11/05/2020 extended to 08/09/2023)

Andrew Boeyen (Member and Chair of Finance and Risk Committee. Term 3 appointed 13/09/2021 to expire 13/09/2024)

Rosalie Rotolo-Hassan (Member. Term 1 appointed 07/12/2020 to expire 06/12/2023)

Craig Yeung (Member. Term 2 appointed 26/10/2019 extended to 08/09/2023)

Angela Flynn (Member. Term 2 appointed 14/02/2021 to expire 13/02/2024)

Ella MacIntyre (Member. Term 1 appointed 20/02/2022 to expire 19/12/2025)

Johnny Von Einem (Member. Term 1 appointed 20/02/2022 to expire 19/12/2025)

Alysha Herrmann (Member. Term 1 appointed 20/02/2022 to expire 19/12/2025)

Bronwyn Sugars (Member. Term 3 appointed 21/04/2019. Resigned 09 September 2022)

Braidee Otto (Staff Nominee Term 1 appointed 26/10/2019. Resigned 25/10/2022)

Changes to the agency

During 2022-23 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister

The Hon Blair Boyer MP is the Minister for Education, Training & Skills. The Minister oversees the delivery and coordinates children's services and schooling in South Australia.

Our Executive team

Mimi Crowe, Chief Executive (from 1 June 2023), responsible for leading all internal and external relationships, funding, staffing and programming. Reports to the Board.

Amanda Macri, Acting Chief Executive (from 6 March 2023 – 31 May 2023), responsible for leading all internal and external relationships, funding, staffing and programming. Reports to the Board.

Patricia Walton, Former Chief Executive (1 July 2022 – 5 March 2023), responsible for leading all internal and external relationships, funding, staffing and programming. Reports to the Board.

Legislation administered by the agency

N/A

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

SA Circus School: Home of Cirkidz

Riverland Youth Theatre

D'Faces of Youth Arts

The agency's performance

Performance at a glance

Six Carclew Board Meetings were held during the 2022-2023 period. An additional Board Strategic Planning session and one extraordinary Board meeting was also held during the reporting period. Board member attendance per meeting was:

Board Members	Board Meetings	Extraordinary Board Meeting	Board Strategic Planning Session
Rachel Healy, Chair	6/6	1/1	1/1
Rosina Di Maria, Deputy Chair	5/6	1/1	1/1
Andrew Boeyen, Member	4/6	1/1	1/1
Rosalie Rotolo-Hassan, Member	6/6	1/1	1/1
Craig Yeung, Member	4/6	1/1	1/1
Angela Flynn, Member	4/6	1/1	1/1
Ella McIntyre, Member	3/3	1/1	New Member
Johnny Von Einam, Member	3/3	1/1	New Member
Alysha Herrmann, Member	1/1	New Member	
Bronwyn Sugars, Member	1/1	Membership expired 09/09/2022	
Braidee Otto, Member	Membership expired 09/09/2022		

2022-23 Activity Summary

For 50 years, Carclew has provided artistic and creative opportunities to children and young people. Our 2022-23 year saw 4500 young people participate in Carclew's core programs through schools, communities and in early-career development opportunities. Including our funded companies and service providers, that participation number jumps to over 40,000 children, families and audiences across South Australia.

Carclew's dedicated programs generated nearly \$640,000, paid to early-career artists through contract, casual and full-time employment. An additional \$1.1m was paid to artists working through Carclew's workshops, companies and events.

Diversity is at the core of Carclew's programming. Out of our 2022-2023 participants, 25% identified as Aboriginal and Torres Strait Islander, 35% were regional and remote, and 4% identified as having a disability.

Program – Early Careers:

Sharehouse

17 participant artists | 5 exhibitions including SALA Festival | 391 audience

Sharehouse is a vital part of our emerging-careers program. Every calendar year, early-career artists are invited in as Sharehouse residents. With representation across all artforms, the Residents utilise Carclew House studio spaces to develop their creative practice, with support and assistance from experienced Carclew staff and sector leaders. The Curator in Residence coordinates visual art exhibitions in the building's public spaces, showcasing works by young and emerging South Australian artists.

Emerging Creative Producers

7 participant artists | 731 audience

Throughout the year, experienced mentors support emerging creative producers in program activations at the Carclew House and grounds. Outcomes include youth-led events providing employment, professional development and connection for young creatives.

Included among the 2022-2023 event highlights is DevFest, a week-long program which provided emerging artists with the opportunity to develop new and experimental artistic works. Running from August 15-20, DevFest's final day highlighted works in progress from 16 artists.

Embrace was a weekend-long arts festival (September 23-25) that focused on work made by disabled artists. Saturday night's Embrace Gala, held at Nexus Arts, engaged 10 disabled early-career artists to perform.

Carclew's annual Backyard Picnic, presented in partnership with Adelaide Fringe through Arts Industry Collaboration funding, has continued to build on its success each year. With 300 attendees, 2023 was another sell-out event and saw 30 emerging artists entertaining audiences with music performances, poetry readings, an interactive theatre work, and short film screenings.

Funding Programs – Grants, Fellowships and Funded Companies

32 independent artists received \$300,701 | 9 organisations received \$631,888

Carclew's funding programs support emerging artists to become established professionals. Programs include project and development grants, as well as Fellowships that support self-designed programs of professional development activity.

A total of 85 applications were received from young artists across the state in both Project and Development rounds throughout the 2022-23 period, with strong representation across all artforms, including film, creative writing, music, dance, live performances, and visual and digital arts. The grants contribute significantly to the growth and development of the state's arts and cultural sector by showcasing South Australia's finest emerging artists. Of note from this period is the high volume of applicants from the music sector, demonstrating the power of Adelaide's designation as a UNESCO Creative City of Music and the importance of investment in the music industry's future leaders. Some examples of the talented artists being acknowledged in these rounds were: regionally based **country musician Ellen Tefanis**, who received a grant to attend the 2023 Americana Fest in Nashville, Tennessee, to grow and create new connections within the global music community; **filmmaker Dante Niedzwiedz**, who received support to create a 10-minute sci-fi coming-of-age film *M-8*; and **visual artist Kristal Matthews (Ngunawal)**, who was supported to create a mural with Goolwa Children's Centre.

In addition to funding individual projects within the Project and Development rounds, Carclew offers opportunities for organisations working with young creatives to apply for funding to facilitate projects focused on career development. A total of \$60,000 in funding was granted to three organisations – Girls Rock!, Adelaide Contemporary Experimental (ACE), and City of Onkaparinga – to facilitate various youth-orientated engagement activity. **Girls Rock! Adelaide** used this funding to run Rock Camp in 2023, a week-long music mentoring program for South Australian girls, gender-diverse and transmasculine youth aged 10-17 years.

One organisation received valuable capacity building funding which provided much-needed sustainability to continue their youth-focused activity. Two applications were received with **Jazz SA** to develop their 3-5 Year Strategic Plan.

Carclew's Fellowships program supports practitioners to establish their careers through roles in the arts industry, including technical, administration and production, as well as artists practicing in all creative mediums. Artists are invited to pitch a professional development proposal to take part in the program. In 2022-2023, 23 applications were received, resulting in the talents of 9 individual artists being acknowledged in this year's Fellowship funding round. As was the case with other funding rounds, the funding committee received applications from a wide range of artforms, with theatre being represented the most in this round. Some of the high calibre of talented artists and activity being rewarded included: **musician and ATSI applicant Kyron Weetra**, who received support to fund a trip back to Country in order

to learn the Narrungga language; **theatre artist Zola Allen**, to travel to Paris to attend an 8-week course at École Philippe Gaulier for training in Shakespeare, Chekov, Character and Clowning; and **filmmaker Scarlett Scherer**, to undertake five short courses run by the Australian Film Television and Radio School (AFTRS) and National Institute of Dramatic Art (NIDA).

Through the Funded Companies program, Carclew invests in small youth arts companies in South Australia to support access to fundamental cultural rights for children and teens who have few creative opportunities (including those affected by geographic isolation). In 2022-23, Carclew provided funding to: Restless Dance Theatre; SA Circus School: Home of Cirkidz; D'faces of Youth Arts (Whyalla); Riverland Youth Theatre (Renmark); the Kurruru program, delivered by Kura Yerlo Inc in western metropolitan Adelaide; and Musica Viva Australia in Schools, funded for programs in Category 1-4 schools.

Some of the highlights that have eventuated from Carclew's partnerships with these companies include:

Cirkidz – award-winning Fringe show *METTLE* by the Troupe; partnering with ORSR and the OCA communities of Oodnadatta, Andamooka, Marree, Copley and Leigh Creek to deliver a year-round circus program;

Riverland Youth Theatre - receiving the *For The Locals* award at the Renmark Paringa Network business awards;

D'faces - increased participation numbers and enhancement from families and young children engaging with the Kanga Gym program; increased skills development opportunities for young mentors; successful theatre season of *The Totally Unofficial and Classified Guide to Surviving the Impossible*, the first long-form traditional theatre piece collaboratively created by D'faces participants.

Program – Communities

Theatre in the South - ExpressWay Arts and Stage Sparks

84 workshops | 212 students attending | 550 audience members

Carclew delivered Stage Sparks and ExpressWay Arts, two community arts programs aimed at nurturing creativity in the Southern suburbs.

Stage Sparks is a free performing arts program supported by Anglicare's Communities for Children, targeted at children aged 5-12 years. Professional artists – highly trained and experienced in working with children – lead after-school workshops in theatre, circus, singing and dance. Involvement is offered on a range of levels, from the curious beginner to the aspirational artist, supporting children to express themselves creatively while developing their confidence in a safe and fun environment. Delivered weekly, the sessions are held at the Port Noarlunga Arts Centre and the Aldinga Institute.

The ExpressWay Arts Program is an initiative of Carclew and the City of Onkaparinga, delivered at the Port Noarlunga Arts Centre. Young people aged 13-24 meet every Friday of the school term and have the opportunity to be mentored by professional practicing arts practitioners who facilitate and lead the sessions.

Utilising their own personal life experiences, group members explore complex social issues with the aim to develop and deliver performance theatre. In 2023, the ExpressWay Arts ensemble participated in the DreamBIG Children's Festival, presenting an entire theatre performance. This provided participating young people with the opportunity to see a production developed from its initial stages through to audience delivery – a valuable undertaking for the group, especially for the many members with creative career ambitions.

Pom Pom & Pom Pom Y.A.

380 registrations | 1115 total attendance | 31 artists engaged

A contemporary visual art space in the outer northern suburbs of Adelaide, Pom Pom offers free workshops for children aged 0-12, delivered in partnership with Anglicare SA. Pom Pom provides hands-on creative studio sessions with leading arts practitioners on Saturdays and in school holidays. These sessions support creative engagement to build confidence and strengthen connections and community cohesion.

The Pom Y.A. teen program launched in 2023 in partnership with the City of Playford, offering an additional session on Tuesdays for those aged 10-17.

Tjitjiku Tjukurpa

300 participants

The Tjitjiku Tjukurpa online learning resource was launched at the opening of Carclew's *Tutu Karralikanungku* exhibition on Friday 23 September, featuring multi-disciplinary works from Carclew's recent and historical arts programs collaborating with First Nations Elders, artists, communities, schools and young people across South Australia over the past 29 years.

The launch coincided with WIPCE (World Indigenous Peoples' Conference on Education) and the Australia Council First Nations Summit – Celebrating 50 Years. Iwiri Aboriginal Corporation supported the launch with a performance of *Inma*, along with a speech by Lee-Ann Buckskin and a screening of the promotional video. The project was then presented at WIPCE by Carclew staff and artists.

50th Birthday Celebrations

557 participants | \$30,000 raised | 100 donors

In celebration of 50 years, Carclew delivered a calendar of events and activities centred around the 50th Birthday Party on 26 November 2022 which welcomed over 200 attendees to Carclew House. Other highlights include Carclew's History Project, the *Tutu Karralikanungku* exhibition (September-October 2022), and the Embrace Festival, which celebrated the work of disabled artists (September 2022). The 50th celebrations were supported through grants and a '\$50 for 50' philanthropic initiative from Creative Partnerships Australia's Plus1 program, which raised nearly \$30,000 from over 100 donors.

Program – Schools:

Aboriginal Artists in Schools – Teaching Through Creation Stories

1,145 students and teachers | 11 artists | 6 Schools

A cultural development program establishing long-term connections between a primary school community and local Aboriginal artists and cultural practitioners, the program provides professional learning for Aboriginal artists and teachers as well as Australian Curriculum outcomes for students through an Artist in Residence model. Artists and cultural leaders were engaged from Kurna, Ngarrindjeri, Narungga and Nukunu Nations.

Nunga Days

1300 students and teachers | 23 artists

Nunga Days engages the expertise of Aboriginal Elders, artists and cultural practitioners to teach and share cultural knowledge and experiences through creative workshops delivered to schools, communities and Aboriginal young people. The program initiates meaningful local connections, facilitates learning and celebrates South Australian Aboriginal arts and culture for communities wanting to actively and authentically work towards key pillars of reconciliation – respect, relationships and opportunities. Workshops are delivered over one or multiple days and can provide a ‘taster’ prior to commencing a longer engagement through the Aboriginal Artists in Schools program.

Gig Rig

Over 100 participants | 10 artists

Carclew’s Gig Rig is an all-terrain Mercedes-Benz Sprinter van donated by the CMV Foundation. It is a mobile sound and media studio, and is equipped to host sound recording, song writing, and screen and podcasting activity, as well as providing technical support for live music and dance performances. The Gig Rig was used for training early-career artists, and delivered one event and one school residency.

Culture Beats

8 workshops | 84 participants | 9 artists

Culture Beats is a workshop program for Aboriginal and Torres Strait Islander students aged 9-12, where they engage in music and dance workshops facilitated by First Nations artists. These artists share their own journeys and support students to explore contemporary Aboriginal and Torres Strait Islander culture, expressed through artistic practice. Dance workshops have featured traditional and contemporary movement, with music workshops supporting students to write lyrics and compose music with the support of the artistic team. Culture Beats utilises the Gig Rig, Carclew’s mobile recording studio, allowing students to record their music workshop outcomes.

Developing Effective Arts Learning (DEAL)

10 teachers | 7 schools | 196 students | 5 artists

Designed for primary teachers in category 1–4 government schools offering professional learning in dance, drama, visual or media arts through collaboration with

a teaching artist, DEAL deepens teacher knowledge and confidence in delivering the Australian Arts Curriculum, and builds capacity to provide engaging and challenging arts programs to improve student learning outcomes. 2022-2023 saw the final delivery of the DEAL program, with the new Carclew in Schools program to launch in August 2023.

SmArts

20 participants | 1 School | 2 artists

SmArts is designed to provide student artists in Years 8 to 12 from disadvantaged schools who are interested in creative arts with links to art organisations and relevant career information. It aims to raise student artists’ educational aspirations and career knowledge of the creative arts through an interconnected creative program. This is a deep-dive program focussed on spending in-depth time with a single class. The program includes in-school weekly workshops on an art form as well as one excursion to an organisation/institution or a guest speaker experience.

Agency specific objectives and performance

Agency objectives	Indicators	Performance
<p>We design and deliver arts programs that make a difference.</p>	<p>1.1 Identify need through consultation and/or evidence to inform program design.</p> <p>1.2 Build recognition and reputation</p> <p>1.3 Engage new technologies and emerging practice</p>	<p>Creative Consultants and Emerging Creative Producers inform early career programming</p> <p>50 year campaign delivered</p> <p>Brand Style Guideline reviewed</p> <p>Digital space reviewed improving brand recognition and consistency</p> <p>Established digital space: Carclew Digital Suite offering hot desks and digital equipment for film, sound, photography, and other forms of digital art.</p>

	<p>1.4 Identify and attract aligned partners and resources</p> <p>1.5 Engage outstanding project teams</p> <p>1.6 Measure and report on impact</p> <p>1.7 Early career artists are employed and supported</p>	<p>23 Funding partners across all programs</p> <p>192 artists engaged</p> <p>RAP reporting completed.</p> <p>All projects have Results Based Accountability Plan</p> <p>127 emerging artists employed</p> <p>19 Emerging Creative Producers</p>
<p>We make access, equity and inclusion central to all we do.</p>	<p>2.1 Deliver programs with social impact inclusive of people and groups often outside the dominant culture (including but not limited to those with a disability, ATSI, CALD, regional/remote, LGBTQI+, low socio-economic)</p>	<p>11 schools were category 1 to 4 (disadvantaged)</p> <p>Participants: 134 with disability 614 ATSI 96 CALD 923 regional/remote through Carclew core programs, 7,088 including our funded companies 43 LGBTQI+</p> <p>Partnerships for delivery in City of Playford and City of Onkaparinga.</p> <p>Engaged Kura Yerlo to deliver Aboriginal Youth Arts program Kurruru.</p> <p>Funded: Cirkidz, Riverland Youth Theatre and D'Faces of Youth Arts in Whyalla.</p> <p>Disability Action &</p>

	<p>4.2 Diversify income streams for operations</p>	<p>was initiated to be completed in 2023-24 to ensure regular updates and best practice.</p> <p>Qualified Finance and Risk Committee Chair.</p> <p>Minimum reserves of 15% or higher.</p> <p>6 Board meetings, 1 Board Strategic Planning Session, plus 1 extraordinary Board Meeting.</p> <p>100% government reporting requirements met.</p> <p>Audit completed.</p> <p>Policy and procedures reviewed: Credit Card; Artists Fee Guidelines, Working with Children Clearance Procedures</p> <p>Peer assessment panels for all grant programs.</p> <p>IT facilities and resources maintained and updated.</p> <p>6 Work Health and Safety committee meetings</p> <p>5 arts funding sources</p> <p>7 non-arts funding sources</p> <p>3 philanthropy sources</p>
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	<p>4.3 Decrease reliance on operational grant</p> <p>4.4 Board members are skilled and committed</p> <p>4.5 Staff are skilled and experienced</p>	<p>Continued Long-term investment fund.</p> <p>Skills audit reviewed 85% average attendance at Board meetings</p> <p>100% staff undertook a performance review 100% staff undertook professional development 100% staff employed under industrial award</p>
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Corporate performance summary

See Objective 4 (previous page): We have strong governance, sound finances, great people.

Employment opportunity programs

Program name	Performance
Aboriginal Artists in Schools	28 ATSI artists supported through professional development to work in Aboriginal Artists in Schools programs
Sharehouse	17 early career arts workers received mentoring, employment, performance and exhibition support
Emerging Creative Producers	Attracted funding to engage 7 Early career producers engaged and mentored for 12 month program delivery

Agency performance management and development systems

Performance management and development system	Performance
Twice yearly staff Performance Reviews	100% undertook one annual performance reviews due to key staff changes.
Professional development planning and budget	100% of staff undertook training and/or professional development during the period

Work health, safety and return to work programs

Program name	Performance
Employee Assistance Program	Lifeworks – 21 appointments / 21 hours
Work Health & Safety Committee	WHS Committee meeting 6 times per year and reports to the Carclew Board
Staff Training	First Aid, Fire Safety and Child Safety training is provided for all staff in line with organisational policies and procedures

Workplace injury claims	Current year 2022-2023	Past year 2021-2022	% Change (+ / -)
Total new workplace injury claims	Nil	0	0%
Fatalities	Nil	0	0%
Seriously injured workers*	Nil	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	Nil	0	0%

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

Work health and safety regulations	Current year 2022- 2023	Past year 2021- 2022	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	Nil	4	-100%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	Nil	0	0%

Return to work costs**	Current year 2022- 2023	Past year 2021- 2022	% Change (+ / -)
Total gross workers compensation expenditure (\$)	Nil	0	0%
Income support payments – gross (\$)	Nil	0	0%

**before third party recovery

Data for previous years is available at: <https://carclew.com.au/annual-reports/>

Executive employment in the agency

Executive classification	Number of executives
Chief Executive	1

Data for previous years is available at: <https://carclew.com.au/annual-reports/>

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-2023 are attached to this report.

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	3,652	3,943	291	4,140
Total Expenses	3,614	3,890	276	4,077
Net Result	38	57	19	63
Total Comprehensive Result	38	57	19	63

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current assets	1,600	1,570	30	2,022
Non-current assets	84	103	19	152
Total assets	1,684	1,672	12	2,174
Current liabilities	840	843	3	1,409
Non-current liabilities	0	0	0	0
Total liabilities	840	843	3	1,409
Net assets	844	829	15	765
Equity	844	829	15	765

Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each – combined (11 in total)	Various services across programs, HR and facilities	\$53,823 (inc. GST)

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

Consultancies	Purpose	\$ Actual payment
ATG Publicity	Publicity Services	\$11,000
Bentleys (SA)	Audit Services	\$17,937
Bespoke HR	HR Support Services	\$27,940
CBB	Payroll Services	\$15,257
Computers Now	ICT Service	\$11,000
REA	Recruitment Services	\$28,395
Wonky Lines	Cultural Advisory	\$13,265
Bound Consulting Group	Professional Training	\$11,440
Henderson Horrocks Risk Services	Legal advisory	\$10,263
	Total	\$146,497

Data for previous years is available at: <https://carclew.com.au/annual-reports/>

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each – combined (210 in total)	Various contractors across arts program, administration and facilities.	\$381,916

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

Contractors	Purpose	\$ Actual payment
Loren Orsillo	Arts Program Delivery	\$16,906
James Alberts	Arts Program Delivery	\$10,000
Danijela Kilibarda - Cleantastic	Cleaning Services	\$34,683
Sarah Cain	Graphic Design Services	\$15,200
Eliza Lovell	Arts Program Delivery	\$22,610
Cedric Varcoe	Arts Program Delivery	\$14,417
Ruby Chew	Arts Program Delivery	\$10,243
Think Films	Film & Website Production	\$17,090
Chloe Noble	Arts Program Delivery	\$12,618
Sarah Smith	Arts Program Delivery	\$12,750
Sonya Smith	Arts Program delivery	\$19,625
Suzanne Smith	Arts Program Delivery	\$12,340
	Total	\$198,482

Data for previous years is available at: <https://carclew.com.au/annual-reports/>

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

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

Other financial information

Nil

Other information

Nil

Risk management

Risk and audit at a glance

Organisational risk is mitigated through:

- A Finance & Risk Sub-committee of the Board are appointed to regularly review planning and reporting
- Policy & Procedure framework is in place, including key risk areas (WHS, Child Safety and Delegation of Authority) with policy reviews undertaken regularly
- Risk Assessments completed for the organisation as well as project-specific assessments
- Mandatory staff training and refreshers in areas such as First Aid, Child Safety and Fire Safety.

Fraud detected in the agency

Category/nature of fraud	Number of instances
No instances of fraud were suspected or detected during the reporting period	Nil

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

Strategies implemented to control and prevent fraud

Carclew maintains and regularly reviews financial systems and procedures to control and prevent fraud, including delegation of authority and approval.

The Finance and Risk Committee, consisting of three Board Members, Carclew Chief Executive, Senior Manager, Finance and Operations and the Manager, Finance and Operations, review all accounts prior to each Board meeting.

Whilst fraud is not the primary consideration of the annual external audit, the auditors will report any instances of fraud or increased risk of fraud as part of their audit findings.

Data for previous years is available at: <https://carclew.com.au/annual-reports/>

Public interest disclosure

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

Nil

Data for previous years is available at: <https://carclew.com.au/annual-reports/>

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

Reporting required under any other act or regulation

Act or Regulation	Requirement
Australian Charities and Not-for profits Commission Act 2012	Subdivision 60-C Annual financial reports 60-10 Medium and large registered entities must give annual financial reports (1) 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.

Reporting required under the *Carers’ Recognition Act 2005*

Carclew development of the Disability Access & Inclusion Plan 2022- 2025. Carclew’s commitment to access and inclusion includes:

- Annual budget for additional access requirements each year
- Maintain affiliation with the SA Companion Card program and require all funding recipients to participate in the program.
- Accessible application process for individuals to submit their proposal as a video package.
- Arts programs designed for accessibility for all children and young people, including project-specific mechanisms to ensure individual needs are supported.
- The contribution and needs of individual carers are recognised within program design and delivery.
- Community-based programs such as Pom Pom and Expressway Arts include the attendance of carers who support the participation of those in their care.
- A new project was initiated with Tutti Pom Pom to be delivered in 2023-24.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2022-2023
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	Nil
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	Nil
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	Nil
Communication	Communication quality	Inadequate, delayed or absent communication with customer	Nil
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	Nil
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	Nil
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	Nil
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	Nil
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	Nil
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	Nil

Complaint categories	Sub-categories	Example	Number of Complaints 2022-2023
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	Nil
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	Nil
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	Nil
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	Nil
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	Nil
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	Nil
		Total	Nil

Additional Metrics	Total
Number of positive feedback comments	35
Number of negative feedback comments	5
Total number of feedback comments	40
% complaints resolved within policy timeframes	NA

Data for previous years is available at: <https://carclew.com.au/annual-reports/>

Service Improvements

New CEO appointed in June 2023, complaint management procedures to be reviewed.

Compliance Statement

Carclew Inc is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
Carclew Inc has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	N

Appendix: Audited financial statements 2022-23

Carclew Incorporated
30 June 2023
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 the South Australian Modern Public Sector Enterprise Agreement: Salaried 2021

Dated at Adelaide this 8 day of September 2023

Signed in accordance with a resolution of the Board



.....
Rachel Healy - Chairperson



.....
Andrew Boeyen - Director

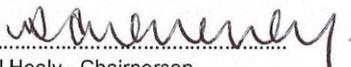
Carclew Incorporated
30 June 2023
Statement by the Board of Directors

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 2023 and its performance for the year ended on that date 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 This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not for profits Commission Regulation 2013.
- 3 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.


.....
Rachel Healy - Chairperson


.....
Andrew Boeyen - Director

Dated at Adelaide this 8 day of September 2023

Carclew Incorporated
Statement of Comprehensive Income
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
South Australian Government grants	2(a) & 8(c)	2,809,331	3,004,721
Other grants	2(a)	798,986	398,626
Trusts and Foundations	2(a)	57,445	114,625
Fundraising	2(a)	24,427	19,043
Earned income	2(a)	191,056	594,419
Total income		3,881,245	4,131,434
Expenses			
<i>Administration & Directorate</i>			
Administration		589,204	630,119
Directorate		339,306	332,901
Facilities		114,830	7,416
<i>Arts Programs</i>			
Arts Programs		515,415	542,351
Aboriginal Artists in Schools CESA		117,600	103,558
AiS ATSI Professional Development		0	38,763
AMATA		80,000	24,213
Blkmpire		-	205,147
Creative Bodybased Learning		7,900	12,566
Creative Consultants		3,810	123,487
Culture Beats		25,000	24,938
DEAL - Developing Effective Arts Learning		135,170	87,446
ExpressWay Arts		86,181	71,392
First Nations Initiatives		40,000	-
Flashy Mob		-	(53)
Gig Rig		58,333	37,403
Music at Work		-	168,668
Music Match / Arts Match		-	1,931
Nunga Days		81,700	10,412
Pass the Mic		284,702	167,285
Pom Pom		152,337	156,274
Pom Pom YA		14,579	-
Regional Youth Arts Creative Producer		-	158
Residents & Exhibitions		16,515	10,175
Stage Sparks		82,469	71,734
Strategic Initiatives		512	38
Tjijijiku Tjukurpa		-	40,687
This Was Urgent Yesterday		-	3,981
SmArts		11,389	-
<i>Marketing & Development</i>			
Marketing & Development		250,978	166,394
Development		17,990	17,987
Marjorie Film Project		0	12,375
50 Years		61,912	-
<i>Carclew Funding Program</i>			
Carclew Board & Committees		-	-
Carclew Funding Program		802,480	1,007,603
Total expenses		3,890,310	4,077,350
Operating Surplus/ (Deficit)		(9,066)	54,084
Interest income		47,059	3,611
Dividend income		19,609	5,774
Surplus/ (Deficit) for the period		57,603	63,469

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 2023

	Note	2023 \$	2022 \$
Current Assets			
Cash and Cash Equivalents	10(a)	996,866	1,522,493
Financial Assets	5	508,406	485,085
Receivables	3	16,228	13,685
Other Assets	4	62,930	8,182
Total Current Assets		1,584,431	2,029,445
Non-Current Assets			
Property, Plant & Equipment	6	103,011	152,853
Total Non-Current Assets		103,011	152,853
Total Assets		1,687,442	2,182,298
Current Liabilities			
Payables	7	262,106	300,920
Grants and Income in Advance	9(a)	398,096	845,395
Philanthropic Foundations Funding in Advance	9(b)	-	57,445
Provisions	8	186,486	204,153
Total Current Liabilities		846,688	1,407,913
Non Current			
Provisions	8	11,307	9,004
Total Liabilities		857,995	1,416,917
Net Assets		829,446	765,381
Members' Funds			
Retained Surplus		816,186	724,283
Capital Assets Reserve		24,362	58,662
Financial Assets Reserve		(11,103)	(17,565)
Total Members' Funds		829,446	765,381

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 2023

	Capital Assets Reserve	Financial Assets Reserve	Retained Surplus	Total
Balance at 1 July 2021	-	-	719,477	719,477
Surplus attributable to members	-	-	63,469	63,469
Transfer to/(from) retained earnings	58,662	-	(58,662)	-
Other comprehensive income	-	17,565.00	-	(17,565)
Surplus attributable to members	-	-	-	-
Balance at 30 June 2022	<u>58,662.00</u>	<u>(17,565)</u>	<u>724,284</u>	<u>765,381</u>
Balance at 30 June 2022	58,662	(17,565)	724,284	765,381
Surplus attributable to members	-	-	57,603	57,603
Transfer to/(from) retained earnings	(34,300)	-	34,300	-
Other comprehensive income	-	6,462	-	6,462
Balance at 30 June 2023	<u>24,362</u>	<u>(11,103)</u>	<u>816,188</u>	<u>829,446</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 Cash Flows
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from State Government Grants		2,411,200	2,463,000
Receipts from Grants, Sponsorship, Activities & Other Income		969,981	1,084,854
Interest Received		47,059	3,611
Dividend Received		19,609	5,774
Payments for Administration		(589,204)	(630,119)
Payments for Projects & Activities		(2,842,141)	(2,414,999)
Payments for Projects & Activities from Income Received in Advance		<u>(506,027)</u>	<u>(978,624)</u>
Net cash provided by operating activities	10(b)	<u>(489,522)</u>	<u>(466,503)</u>
Cash flows from investing activities			
Payment for fixed assets		(19,244)	(120,367)
Payment for financial investment		<u>(16,859)</u>	<u>(502,650)</u>
Net cash (used in) investing activities		<u>(36,103)</u>	<u>(623,017)</u>
Increase/(Decrease) in cash held		(525,625)	(1,089,520)
Cash at beginning of the financial year		1,522,493	2,612,012
Cash at end of the financial year	10(a)	<u>996,866</u>	<u>1,522,493</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 2023

1. Statement of Significant Accounting Policies

The Association is domiciled in Australia

This financial report was authorised for issue by the directors on08.....September 2023

The financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission. 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) Property, 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 property, 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 diminishing value basis in previous years. Fixed assets are depreciated on a prime cost basis over the asset's useful life commencing from the time the asset is held ready for use in current financial year.

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Class of Fixed Asset	Depreciation rate
Property, Plant and Equipment	10% - 33%
Theatre Equipment	25%
Motor Vehicles	13%

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 statement of comprehensive income.

The Organisation adopted the Prime Cost Method on fixed assets for the first time in 2021. The adoption of this method has not materially impacted the financial statements and accordingly, the retained surplus at 1 July 2020 has not been adjusted for the first time adoption of this method.

(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.

With the exception of peppercorn leases, the Association was not party to any other lease agreements at the transition date. The Organisation has applied the optional exemption from the requirement to fair value the right-of-use asset arising from their peppercorn leases for which they incur no or nominal consideration.

Carclaw Incorporated
Notes to the financial statements for the year ended 30 June 2023

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 Statement of Comprehensive Income.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(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 employees' entitlement to long service leave represents the amount that 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 Statement of Financial Position 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 organisation obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the organisation and the amount of the grant can be measured reliably.

If conditions are attached to the grant that 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 organisation 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 2023

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.

Dividend Income

Dividend Income is recognised on a cash basis as dividends are received by the organisation.

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 within 30 days or less. 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 the original invoice amount less any 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 Association will not be able to collect the debts. Bad debts are written off when identified.

(l) Reserves

Capital Assets Reserve

The capital asset reserve records funds set aside for future capital assets purchase or maintenance.

Wall Restoration

The capital grant of \$125,000 was received from the Department for Education for the wall restoration and balcony repair was recognised as income as performance obligations were satisfied upon completion of the project in June 2022 as required by AASB 15. The portion of the expense for the wall restoration (\$103K) was considered to be a leasehold improvement that exceeded the corporate capitalisation limit and was amortised over the remaining term of the operational funding agreement, up to 30 June 2024.

Financial Assets Reserve

The financial assets reserve records revaluation increments and decrements (that do not represent impairment write-downs) that relate to financial assets at fair value through other comprehensive income.

Carclew Incorporated
Notes to the financial statements for the year ended 30 June 2023

2. Income from Operating Activities	2023	2022
	\$	\$
(a) SA Government Grants:		
SA Government Operations Grant	2,411,200	2,463,000
SA Government Grants - other	398,131	541,721
Total SA Grant Income	<u>2,809,331</u>	<u>3,004,721</u>
 <i>Other Grants</i>		
Other grants	798,986	398,626
Total Grant Income	<u>798,986</u>	<u>398,626</u>
 <i>Trusts and Foundations</i>		
Trusts and Foundations	57,445	114,625
Total Trusts and Foundations	<u>57,445</u>	<u>114,625</u>
 <i>Fund raising:</i>		
Giving Circle	10,486	9,035
Donations	13,941	10,009
Total Fund raising	<u>24,427</u>	<u>19,043</u>
 <i>Earned income</i>		
Income from operating activities	184,230	590,294
Other income	6,826	4,125
Total Earned Income	<u>191,056</u>	<u>594,419</u>

(b) Significant expenses

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

Employee expenses	1,832,069	1,749,411
Operating lease rental expense	16,053	15,288

3. Receivables	2023	2022
	\$	\$
<i>Current</i>		
Trade receivables	1,677	6,358
GST Receivable	14,551	7,327
Total receivables	<u>16,228</u>	<u>13,685</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 2023 (2022: Nil)

4. Other Assets	2023	2022
	\$	\$
Prepayments	62,930	8,182
	<u>62,930</u>	<u>8,182</u>
 5. Financial Assets	2023	2022
	\$	\$
Financial Assets	508,406	485,085
	<u>508,406</u>	<u>485,085</u>

Carclew Incorporated
Notes to the financial statements for the year ended 30 June 2023

6. 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	Leashold Improvement	Fixtures & Fittings	Total
<i>Plant and equipment - at cost</i>					
Balance at 1 July 2021	165,274	187,321	-	37,367	389,962
Additions	14,806	-	103,941	1,620	120,367
Disposals	(12,624)	-	-	-	(12,624)
Balance at 30 June 2022	<u>167,456</u>	<u>187,321</u>	<u>103,941</u>	<u>38,987</u>	<u>497,704</u>
Balance at 1 July 2022	167,456	187,321	103,941	38,987	497,705
Additions	19,244	-	-	-	19,244
Disposals	(10,534)	-	-	-	(10,534)
Balance at 30 June 2023	<u>176,167</u>	<u>187,321</u>	<u>103,941</u>	<u>38,987</u>	<u>506,415</u>

Plant and equipment - accumulated depreciation

Balance at 1 July 2021	146,506	100,132	-	29,231	275,869
Depreciation charge for the year	5,307	19,349	45,278	2,015	71,949
Disposals	(2,968)	-	-	-	(2,968)
Balance at 30 June 2022	<u>148,845</u>	<u>119,481</u>	<u>45,278</u>	<u>31,246</u>	<u>344,850</u>
Balance at 1 July 2022	148,845	119,481	45,278	31,246	344,850
Depreciation charge for the year	5,838	17,721	34,300	2,168	60,027
Disposals	(1,473)	-	-	-	(1,473)
Balance at 30 June 2023	<u>153,209</u>	<u>137,202</u>	<u>79,578</u>	<u>33,414</u>	<u>403,404</u>

Plant and equipment - carrying amounts

At 30 June 2022	18,611	67,840	58,663	7,741	152,853
At 30 June 2023	22,958	50,118	24,363	5,572	103,011

7. Payables

	2023	2022
	\$	\$
Trade creditors	36,972	60,865
Accrued expenses	156,712	176,474
Payroll accruals	54,973	52,529
Deposits on hire	13,449	11,051
GST Payable	-	-
	<u>262,106</u>	<u>300,920</u>

Carclew Incorporated
Notes to the financial statements for the year ended 30 June 2023

8. Provisions	2023	2022
	\$	\$
<i>Current</i>		
Annual leave	114,619	104,710
Long Service Leave	71,867	99,443
	<u>186,486</u>	<u>204,153</u>
<i>Non Current</i>		
Long Service Leave	11,307	9,004
	<u>11,307</u>	<u>9,004</u>
Number of employees at year end	27	24
9. Grants and Income in Advance	2023	2022
	\$	\$
<i>(a) Project Grant and Income in Advance</i>		
50 Year Project	-	55,000
Aboriginal Artists in Schools	73,325	100,925
AMATA		80,000
Culture Beats	1,312	50,714
DEAL - Developing Effective Arts Learning	190,000	141,531
ExpressWay Arts	-	44,183
Grants Program	-	25,000
Gig Rig	-	10,000
Pass the Mic	-	289,281
Pom Pom	62,100	-
Pom Pom YA	25,000	-
SmArts	10,000	-
Stage Sparks	4,730	18,415
Strategic Initiatives	2,000	2,000
Activity Income in Advance	1,283	-
Carclew Grants & Disbursements	28,346	28,346
	9(c)	
	<u>398,096</u>	<u>845,395</u>
<i>(b) Foundations</i>		
Creative Bodybased Learning	-	7,900
Gig Rig	-	49,545
	<u>-</u>	<u>57,445</u>
<i>(c) Carclew Grants & Disbursements</i>		

During the year, the Association administered the disbursement of Grants and Fellowships from the SA Government (Department for Education), 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

Under the current government funding arrangement, the annual grant no longer identifies an allocated amount for the funding program as an Administrated Grant.

The total amounts received and distributed in respect of the funding year ended 30 June 2023 and 2022, are as follows:

	2023	2022
	\$	\$
Carclew Administered Grants Brought Forward	28,346	28,346
Carclew Administered Grants Received	-	-
Carclew Administered Grants Disbursements	-	-
Carclew Administered Grants Carried Forward	28,346	28,346
	<u>28,346</u>	<u>28,346</u>
Represented by:		
Cash (included in Cash at Bank)	28,346	28,346
	<u>28,346</u>	<u>28,346</u>

Carclew Incorporated
Notes to the financial statements for the year ended 30 June 2023

10. Notes to the Statement of Cashflows	2023	2022
	\$	\$
<i>(a) Reconciliation of cash and cash equivalents</i>		
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	1,111	880
Cash at Bank	995,755	1,521,613
	<u>996,866</u>	<u>1,522,493</u>
<i>(b) Reconciliation of surplus from ordinary activities to net cash provided by:</i>		
Surplus/(Loss) for the period	57,603	63,469
Cash flows excluded from profit attributable to operating activities		
Depreciation expense	60,027	71,949
Loss on disposal of assets	9,061	9,656
Changes in assets and liabilities during the financial year:		
(Increase)/decrease in receivables	(2,543)	309,004
(Increase)/decrease in other assets	(54,749)	(1,458)
(Decrease)/increase in payables	(38,814)	(19,920)
(Decrease)/increase in grants and income in advance	(504,744)	(899,912)
(Decrease)/increase in employee provisions	(15,363)	707
Net cash (used in)/provided by operating activities	<u>(489,522)</u>	<u>(466,503)</u>

11. Related party disclosures

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

Ms Rachel Healy	Chair
Mrs Rosina Di Maria	Deputy Chair
Mr Andrew Boeyen	Member and Chair Finance and Risk Committee
Ms Rosalie Rotolo-Hassan	Member
Mr Craig Yeung	Member
Ms Lee Ping Angela Flynn	Member
Ms Ella McIntyre	Member
Mr Johnny Von Einam	Member
Ms Bronwyn Sugars	Term Expired
Ms Braidee Otto	Resigned

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

Remuneration

Amounts totalling \$9,423 (2022: \$3,761) 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.

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 Modern Public Sector Enterprise Agreement: Salaried 2021

Key Management Personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the organisation, directly or indirectly, including any director (whether executive or otherwise) of that organisation, is considered key management personnel (KMP).

	2023	2022
	\$	\$
KMP compensation	514,778	549,893
	<u>514,778</u>	<u>549,893</u>

Other related parties

Other related parties transactions to value of \$12,627 (2022: \$8,474) 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.

Carclew Incorporated
Notes to the financial statements for the year ended 30 June 2023

12. Events after Balance Date

At the date of signing, there were no events subsequent to the balance date that would have a material effect on the financial statements.

13. Economic Dependency

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

14. The registered office and principal place of business:

Carclew Incorporated
11 Jeffcott Street
Kaurua Country
North Adelaide SA 5006

Bentleys SA Audit Partnership

Level 5
63 Pirie Street
Adelaide SA 5000

GPO Box 939
Adelaide SA 5001

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T +61 8 8372 7900

F +61 8 8372 7999

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**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 2023, 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 accompanying financial report of Carclew Incorporated has been prepared in accordance with Div 60 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), including:

- i. Giving a true and fair view of the registered entities financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- ii. Complying with Australian Accounting Standards to the extent described in Note 1, and Div 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

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 ACNC Act, 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 the purpose of fulfilling the registered entity's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012. 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

The board of directors is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Australian Charities and Note for Profits Commission Act 2012 and is appropriate to meet the needs of the members. The board's responsibility also includes

internal control as board 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.

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 8th day of September 2023