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**Government
of South Australia**

Australian Children's Performing Arts Company

2020-21 Annual Report

Australian Children's Performing Arts Company

(Windmill Theatre Company)

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ISSN:	2207 - 0133
Date presented to Minister:	30 September 2021

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To:

The Hon John Gardner

Minister for Education

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Corporations (Australian Children's Performing Arts Company)* 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 Australian Children's Performing Arts Company by:

Kaye Weeks
Executive Director

Date: 30 September 2021

Signature



From the Executive Director

Despite the ongoing impacts of the COVID-19 pandemic on Australia's performing arts industry, Windmill delivered outcomes that exceeded several of the company's KPIs during the 2020-21 period, including the world premieres of two theatre works. Alongside these new shows, the diversity of scale within our touring repertoire, the ongoing development of digital projects, and the commissioning of our first television series under our Windmill Pictures arm, enabled consistent growth across all key areas of the company's operations.

The financial year culminated in a major milestone for the company. Having been invited to apply, and following an extensive submission and assessment process, Windmill transitioned to the National Performing Arts Partnership Framework. Our inclusion in the partnership framework recognises the company's significant achievements over a sustained period and elevates Windmill to the group of major performing arts organisations on longer-term, tripartite funding agreements between state and federal governments.

With international touring not possible, we re-focussed our touring program to national and regional activity for the 20-21 period. Although we were able to deliver on some of these plans, COVID continued to present significant challenges resulting in further cancellations and rescheduling. However, we were uniquely positioned to quickly pivot to screen projects and digital initiatives where live performances were no longer possible. We maintained high levels of productivity and honoured all artists' contracts for cancelled work, re-purposing them to creative developments and screen projects wherever possible.

Our return to live performance occurred in late 2020 with a season of *Grug* at the Dunstan Playhouse, the first milestone in our re-opening plans. We were thrilled that so many families and school children rushed back to the theatre making this season an outstanding success.

Across 2020-21 we partnered with Andrew Kay Productions and the BBC to realise the stage production of the much-loved children's animation, *Bluey*, created by Joe Brumm and LUDO Studios. *Bluey's Big Play*, directed by Windmill Artistic Director Rosemary Myers and designed by Windmill Resident Designer Jonathon Oxlade, premiered at QPAC in Brisbane in December 2020 before embarking on a major Australian tour.

In March 2021 we launched *Sun Runners*, a major digital collaboration between Windmill and WA based digital creative company, Audioplay. *Sun Runners* is a screen-free, immersive audio adventure where children become part of the action in their own home. We delivered *Sun Runners* free of charge to every school in South Australia and made the play-at-home adventure available to families in lockdown in New South Wales and Victoria.

In April 2021 we premiered *Hiccup*, a hilarious rocking musical extravaganza about working together and finding friendship for children aged four to eight. Alongside established collaborators, this project brought new and exciting ideas to Windmill

that highlight the company's commitment to championing new voices in Australian theatre and expanding the artistic scope of the company's productions.

In May 2021 we premiered a second new work, *Creation Creation*. Using documentary theatre techniques, our creative team developed the script from more than 50 interviews with the general public, having them ask (and then attempt to answer) life's most burning questions. Developed over an extended period utilising some of Australia's best known theatre artists, this major new work premiered as a part of the DreamBIG Children's Festival, which was also an Australian Performing Arts Market (APAM) Gathering event. As a result, this significant new work performed to both general audiences and national arts industry delegates.

In June 2021 we set out on major tours of *Amphibian* and *Beep* across Australia. Unfortunately, after delivering only a handful of performances these tours were significantly impacted by the Delta wave, meaning that large parts of both tours were rescheduled into 2022.

Across the year a significant focus of the organisation was the continued creative work on our Windmill Pictures' project *Beep and Mort*, children's television series. In 2021 this project was commissioned by ABC Kids and secured funding from Screen Australia and the South Australian Film Corporation. This major success will attract significant new screen funding into South Australia, creating employment for artists, creatives and technical crew in our state.

Our Education Program for the 20-21 year included the development of comprehensive study guides for *Sun Runners*, *Hiccup* and *Creation Creation*. In addition to the study guide for *Creation Creation*, we developed a digital platform that helped students explore the questions in the show by creating their own video responses.

Across 20-21 we continued to see considerable strength in our company's strategic move to a convergence model of live theatre and screen work. This diversification of our work has supported our objectives through this challenging pandemic period. Additionally, the varying scales of our shows, together with the many different touring pathways we have established, have provided us with valuable options for our return to live performances. This diversity in scale and presenting opportunities positioned our company well for COVID recovery in 2019-20 and remains a strength in 20-21 as we look towards the future.

I am pleased to provide this report that provides further detail of our company's activities and achievements over the 20-21 financial year.

Kaye Weeks
Executive Director
Windmill Theatre Company

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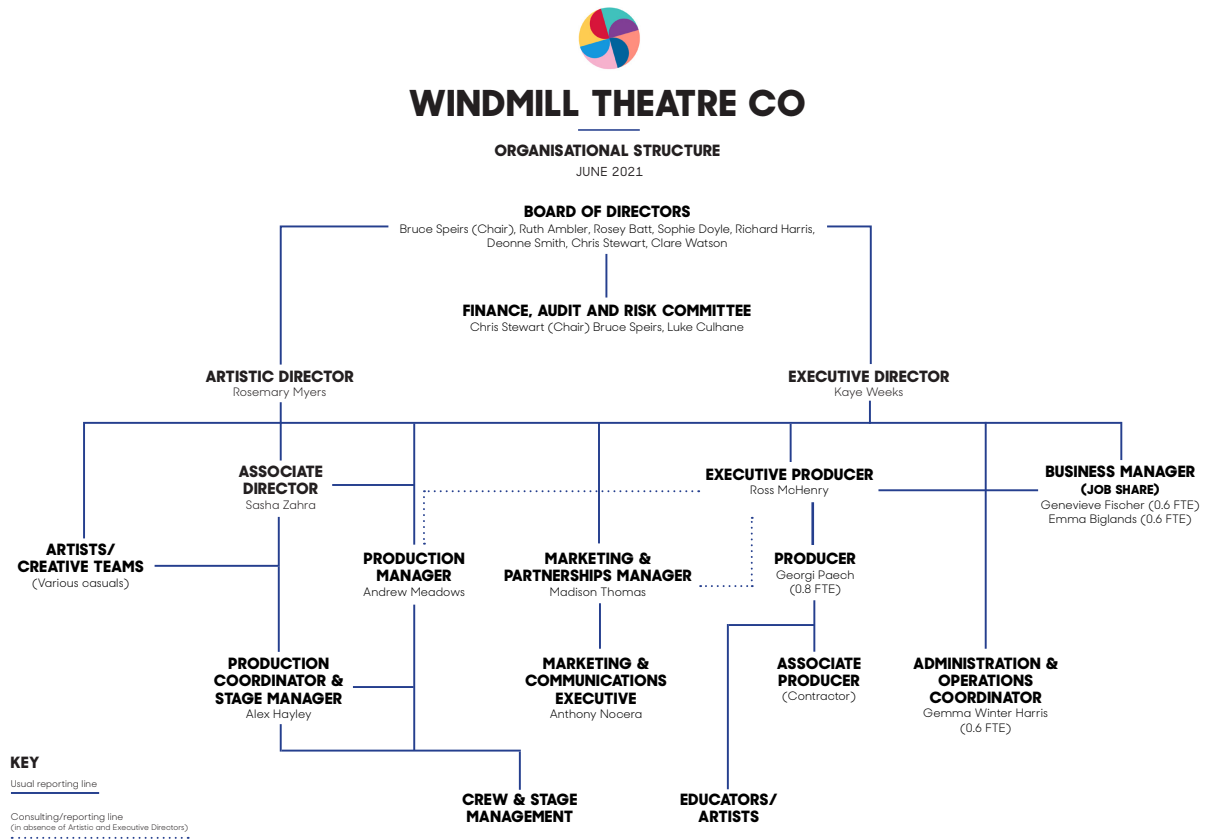
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Overview: about the agency

Our strategic focus

Our Purpose	<p>Windmill Theatre Company's purpose is to be a leading centre for the creation of incredible theatre works for children, teenagers and families.</p> <p>We engage excellent artists to create unique and contemporary theatre shows inspired by the vibrancy, modern sophistication and inventiveness of young people, and showcase these works to local, national and international audiences.</p> <p>An innovative convergence of live theatre and film, our screen arm Windmill Pictures is dedicated to producing inventive and richly imagined film and television works from our live theatre repertoire.</p>
Our Vision	To take our audiences on adventures to unexpected places.
Our Mission	We make original theatre for young audiences and take it to the world.
Our Values	<p>Originality</p> <p>Boldness</p> <p>Substance</p> <p>Art</p> <p>Collaboration</p> <p>Accessibility</p>
Our functions, objectives and deliverables	<p>To create incredible theatre</p> <p>To take our work to a large and diverse audience</p> <p>To foster deeper engagement and creative literacy</p> <p>To drive a strong governance framework and healthy work culture to ensure the company's success and longevity</p>

Our organisational structure



Changes to the agency

During 2020-2021 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 John Gardner MP is the Minister for Education.

Our Executive team



(L-R, Rosemary Myers, Kaye Weeks)

Kaye Weeks

Executive Director

Kaye Weeks is an experienced senior arts industry executive with a strong track record in delivering high profile national and international arts projects.

Role and responsibilities

- Governance
- Management of operations and staff
- Producing and delivery of home seasons and touring program
- Works closely with the Artistic Director and Board

Rosemary Myers

Artistic Director

Rosemary Myers is an award-winning director and arts industry executive with more than 25 years' experience in the delivery of high-profile productions.

Role and responsibilities

- Artistic vision and programming
- Directing the majority of Windmill productions
- Works closely with the Executive Director and reports to the Board

Legislation administered by the agency

Public Corporations (Australian Children's Performing Arts Company)

13—Functions of subsidiary

(1) The subsidiary is established as a children's performing arts company to produce, present, facilitate, manage and promote high quality performing arts productions and other arts activities for children, young people, families, schools and other groups or bodies, both within the State and nationally and internationally and, in so doing, the subsidiary may—

- (a) produce, present, manage, promote or conduct performances and entertainment of any kind as may in its opinion tend to promote artistic performance for children and young people, and their families; and*
- (b) promote or commission the writing of plays, screenplays or other dramas, the scoring and writing of operas and other musical performances, the scoring, writing and choreography of dance, and other works for performance; and*
- (c) promote the training of all persons concerned in the production, presentation or performance of artistic performances or presentations; and*
- (d) assist financially or otherwise in the production, presentation, management, promotion or conduct of performances for children and young people, and their families; and*
- (e) promote public interest and participation in performance for children and young people, and their families; and*
- (f) establish and maintain a collection of objects of public interest relating to the past and present practice of the performing arts for children and young people and, for that purpose, purchase, hire, accept by way of gift or loan, or otherwise acquire, any such objects; and*
- (g) establish and conduct schools, courses, lectures, seminars and discussions on the art of performance; and*
- (h) undertake or promote research into the art of performance both generally and in the area of performance and theatre practice for children and young people; and*
- (i) enter into contracts (including contracts of employment), or other forms of agreement, connected with the production, management, presentation or promotion of performances, and enter into other forms of contract or agreement; and*
- (j) make charges for admission to any performance, production or presentation; and*
- (k) grant or dispose of rights or arrangements to televise, broadcast or record any performances undertaken under its auspices; and*
- (l) acquire, develop, hold, enhance or dispose of intellectual property; and*
- (m) perform or exercise incidental functions or powers; and*
- (n) undertake other functions or activities approved by the Minister.*

(2) The subsidiary must obtain the approval of the Minister before it makes a material change to a policy direction or budget.

(3) The subsidiary should only undertake activities outside the State to the extent approved by the Minister or provided for by its charter.

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

In 2017, the Australian Children's Performing Arts Company established a wholly owned subsidiary, Windmill Pictures Pty Ltd, incorporated under the Corporations Act 2001. An innovative convergence model of live theatre and film, this screen arm of the company is dedicated to producing film and television works from Windmill's live theatre repertoire.

In 2021, Windmill Pictures Pty Ltd established two subsidiaries, also incorporated under the Corporations Act 2001, to facilitate a screen project.

The agency's performance

Performance at a glance

In 2020-21 Windmill delivered outcomes that exceeded the company's KPIs in several areas, despite the impact of COVID. These include the following financial performance targets:

- i. Generation of over \$500,000 in non-State Government sourced revenues
- ii. Expenditure maintained within approved budget parameters
- iii. Financial performance targets were all met, with the exception of presenting partnership income, which were lower than historical years due to the cancelling of all international touring

And the following non-financial performance targets:

South Australia

- i. Presentation of the ten-year anniversary season of *Grug* (for pre-schoolers) at the Space Theatre, Adelaide Festival Centre
- ii. Presentation of the world premiere season of *Hiccup* (for children aged four to eight) in Adelaide
- iii. Presentation of the world premiere season of *Creation Creation* (for children aged eight plus) in Adelaide at the DreamBIG Children's Festival

National

- iv. Continued to pay artists for cancelled/postponed tours due to COVID-19 from re-purposed touring funding and operational funding including:
 1. *Grug* La Boite (Brisbane) and Home of the Arts (Gold Coast)
 2. *Grug and the Rainbow* Monash
 3. *Beep* Australian regional including SA regional
 4. *Baba Yaga* China
 5. *Grug* WA
 6. *Grug and the Rainbow* China
- v. Engaged in a creative partnership with Andrew Kay and Associates to deliver the premiere season of *Bluey's Big Play*

Digital

- vi. Delivered *Honey, I'm Home*, an eight-episode online series funded by a COVID-19 DPC Arts grant
- vii. Launch of *Sun Runners*, a play at home screen free audio adventure (for children aged eight to twelve)

In Development

- viii. Creative development of new show for teenagers, *Hans and Gret*
- ix. Creative development of new family musical
- x. Creative development of *Rella* (working title), a new work for teenagers, co-created by Sasha Zahra and Fez Fanaana

Education

- i. Delivery of an online platform as a companion piece to *Creation Creation*, including content created during six-week artist-in-residence program at Clovelly Park Primary School in 2020
- ii. Creation of comprehensive study guides for *Grug*, *Creation Creation* and *Hiccup* in collaboration with trained educators
- iii. Developed an animated documentary theatre video resource as a companion to the *Creation Creation* study guide
- iv. Delivered three professional development workshops for primary school teachers in collaboration with Drama South Australia

Agency response to COVID-19

In response to COVID-19 Windmill developed a comprehensive Covid Safe Workplace Plan (CSWP) as a component of its existing Work Health and Safety Manual. The CSWP was developed using Live Performance Australia best practice principles and covers all aspects of the company's operations including office, rehearsal room, touring and performance protocols to ensure that Windmill provides a safe workplace for all employees.

Windmill has pro-actively managed the impact of COVID working alongside presenters and tour stakeholders to implement the relevant health advice from state and federal government and health agencies across all of its operations.

Agency contribution to whole of Government objectives	
Key objective	Agency's contribution
More jobs	<p>Windmill Theatre Company and Windmill Pictures employed over 84 artists and arts workers (including core staff) across 2020-21. Many of these individuals have been engaged over multiple seasons or tours.</p> <p>Although many of our seasons and tours were cancelled due to restrictions imposed by COVID, Windmill honoured the engagements of all artists and arts workers who were scheduled to work for us during the COVID shutdown of theatres and touring, providing financial stability for many of these individuals during this challenging period.</p> <p>Every year Windmill prioritises new artistic engagements and collaborations ensuring that the company's remains diverse and representative of modern Australia.</p>
Lower costs	<p>Windmill's small, hard-working core staff produces an extensive program through efficient internal processes, which we continually review and streamline, minimising costs wherever possible.</p>
Better Services	<p>Windmill strives to deliver exceptional services to its patrons, including family audiences and the South Australian education sector. The organisation is committed to creating exceptional new theatre works and experiences.</p> <p>The company develops quality educational resources that are available free of charge to educators and students for every show. Windmill also has a policy of giving away 15% of tickets to South Australian performances free of charge to children from schools categorised as disadvantaged, ensuring access for all.</p>

Agency Specific Objectives and Performance		
Agency objectives	Indicators	Performance
To create incredible theatre	Collaborate with established and emerging high calibre artists to evolve the Windmill house style	In 20-21 Windmill premiered two new productions, <i>Hiccup</i> and <i>Creation Creation</i> , and was a creative partner on the premiere of <i>Bluey's Big Play</i> . Across these three productions, a large number of new and existing emerging and established artistic collaborators were engaged.
	Uncover stories burning to be told, and explore dynamic ways of telling them	<p>In 20-21 Windmill premiered two new creative works and was a creative partner on <i>Bluey's Big Play</i>.</p> <p><i>Hiccup</i> is a newly commissioned production for children aged four to eight that premiered at the Adelaide Festival Centre in April 2021. The show uses innovative design, lighting and musical elements to bring a quirky new Australian story to life.</p> <p><i>Creation Creation</i> uses unique documentary theatre processes alongside dynamic design, lighting, and musical elements to answer some of life's biggest questions. The show premiered as a part of DreamBIG Children's Festival in May 2021.</p> <p><i>Bluey's Big Play</i> is a large-scale puppeted live show of the award-winning television series, <i>Bluey</i>. It premiered at the Queensland Performing Arts Centre (QPAC) in December 2020 and toured extensively across Australia during 2021.</p>

	<p>Invest time and resources in experimentation, creative development and the realisation of each work</p>	<p>Across 20-21 Windmill invested significant time and resources in the development of several major new theatrical and digital works.</p> <p>These included:</p> <p>Significant development on the Windmill Pictures TV project <i>Beep and Mort</i> including script development and storyboarding.</p> <p>The premiere of <i>Bluey's Big Play</i> based on the award-winning television show. <i>Bluey's Big Play</i> uses large scale puppets to faithfully realise and extend the aesthetic and narrative world of the original television work on stage.</p> <p>Further development and premiere of <i>Creation Creation</i>. This production used documentary theatre making techniques including wide ranging community consultation and interviews to develop an audio script that was accompanied by hybrid design elements and interpretive performances.</p> <p>Development and premiere of <i>Hiccup</i> which utilised psychedelic design and musical elements alongside high calibre puppets and lighting concepts.</p> <p>Development and premiere of <i>Sun Runners</i> which uses a custom-built app to deliver an immersive screen free play at home theatrical experiences to children.</p> <p>Development and delivery of <i>Honey, I'm Home</i> which saw actors and crew from cancelled touring contracts (as a result of COVID) develop new works in the digital space.</p> <p>In addition to these works, creative development took place on a number of upcoming productions</p>
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		including <i>Rella</i> (working title) and <i>Hans and Gret</i> .
	Undertake rigorous creative and operational processes to ensure excellence in all elements of production	<p>Across 20-21, Windmill applied rigorous standards to all aspects of the company's operations to ensure that all Windmill productions were presented to the highest level.</p> <p>The standard of this work is evidenced by favourable reviews in major publications, successful on selling of Windmill's new works to major presenters and festivals across Australia, as well as strong positive audience and industry feedback.</p>
	Reflect the diversity of contemporary Australia	Across 20-21 Windmill has striven to reflect the diversity of contemporary Australia through its casting and management processes including meeting casting targets for diversity.
	Extend our practice through cross-pollination of stage and screen	Throughout 20-21 Windmill Pictures worked consistently on the development of <i>Beep and Mort</i> . This included the writing of original scripts, development of design concepts and the creation of animatic and storyboarding elements. Following this development <i>Beep and Mort</i> has now been greenlit and has commenced production. <i>Beep and Mort</i> is a Windmill Pictures production commissioned by ABC Kids and distributed by ABC Commercial with major production investment from Screen Australia and the South Australian Film Corporation.
To take our work to a large and diverse audience	Present an annual season in Adelaide	Windmill presented three works in Adelaide across 20-21. This included the tenth anniversary presentation of <i>Grug</i> to a total audience of 4,780, the premiere of <i>Hiccup</i> to a total audience of 3,244

		and the rescheduled premiere season of <i>Creation Creation</i> , which was seen by a total audience of 1,859.
	Tour work to outer-metro Adelaide and regional South Australia	<p>A South Australian regional tour of <i>Beep</i>, which was unable to take place in October 2020 due to COVID and was rescheduled to August/September 2021. This tour was interrupted by COVID lockdowns again in 2021 but delivered all but two of its scheduled performances.</p> <p>A season of <i>Grug</i> took place at the Parks Theatre in conjunction with Port Adelaide Enfield Council.</p>
	Implement audience development strategies through integrated marketing and communications campaigns	Throughout the reporting period, a significant investment was made in the diversification of our offering to audiences. As a result the marketing strategies used to promote and share these projects were tailored to suit each work. We continued to grow our digital audience on social media and our e-communications platforms through highly engaging work and specific content targeted to audience demographics including age and location.
	Develop relationships with key presenters and producing partners in major Australian capital cities	Throughout the pandemic period Windmill has worked strategically to maintain key presenter and producer relationships through regular correspondence and online meetings with relevant stakeholders. In 20-21 the DreamBIG APAM Gathering was able to proceed in person in Adelaide which allowed key delegates from Sydney Opera House, Sydney Festival, Awesome Festival, Auckland Festival and other key Australian presenting partners to see <i>Creation Creation</i> and meet with Windmill producers.

		These meetings have resulted in confirmed seasons of Windmill work at Sydney Opera House and Awesome Festival as well as other presentation opportunities still being negotiated.
	Engage agents in key international territories and develop touring networks	Although international touring has remained on hold due to international border restrictions across 20-21, Windmill has worked strategically to maintain its connections to international presenters including Holden and Arts Associates in North America where discussions are underway to re-open international touring when safe to do so.
	Attend international marketplace events and festivals to maintain and grow relationships with key international presenters	Although it was not possible to attend in person conferences internationally in 20-21, Windmill strategically maintained key presenting relationships through its agency partners across this period. Digital international presentation outcomes included the programming of <i>Honey, I'm Home</i> at the Sasketchan Children's Festival and WeeFestival in Toronto.
	Develop relationships with broadcasters, SVODs and distribution partners for screen projects	Windmill continued to develop relationships to develop its screen projects across 20-21 including the ABC, Screen Australia and the South Australian Film Corporation.

To foster deeper engagement and creative literacy	Facilitate interaction between artists and audiences (students, educators and general public)	<p>Although in school and foyer workshops were not able to proceed due to COVID in 20-21, Windmill delivered multiple digital access points to audiences across several projects including the <i>Creation Creation</i> Digital Education Package, <i>Sun Runners</i>, and <i>Honey, I'm Home</i>.</p> <p>3343 students attended a Windmill school show in 20-21 and an audience of over 11,000 accessed Windmill's digital resources during this period.</p> <p>Windmill also delivered several online teacher PD workshops together with Drama South Australia.</p>
	Create opportunities for audiences to respond to our work through their own creative expression	Windmill developed a suite of new resources that enabled students and educators to respond and learn from Windmill productions across 20-21. Windmill also created <i>Sun Runners</i> , a standalone digital audio experience that children could play at home or at school with opportunities to creatively respond to the work built into the play experience.
	Develop education resources that further extend the experience of each work	Windmill developed high quality education resources for <i>Grug</i> , <i>Hiccup</i> , <i>Sun Runners</i> and <i>Creation Creation</i> . Windmill also delivered the <i>What is Documentary Theatre?</i> video and built a new digital platform to host the <i>Creation Creation</i> Digital Education Package.
	Prioritise social inclusion and accessibility for students from disadvantaged backgrounds	Across the reporting period Windmill continued to prioritise access for disadvantaged students to performances through our Free Seats program. A total of 601 seats or 15% of capacity were provided to students from category 1-4 schools.

		In addition to the above Windmill made <i>Sun Runners</i> and its accompanying teaching resources available for free to every school in South Australia.
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To drive a strong governance framework and healthy work culture to ensure the company's success and longevity	Maintain a respectful, collaborative and empowering work culture where individuals are safe, engaged and motivated	Windmill's Code of Conduct outlines expected standards of behaviour by all workers at Windmill to ensure a positive and empowering work environment where people feel respected and valued. To regularly reinforce the key elements of the Code of Conduct, Windmill has a 'Respectful Behaviour Statement' that is shared with the entire company on the first day of rehearsal of each show season.
	Ensure appropriate financial and human resources are allocated to all aspects of the company's operations	The budget and reforecast process ensures adequate financial resources are provided for general operations and projects. Windmill's organisational structure is regularly reviewed and refined to ensure it aligns with the company's current and future plans.
	Keep sufficient reserves to meet future financial commitments and enable strategic investments in major projects when required	At 30 June 2021 Windmill held the below reserves balances: \$350k of General Reserves for short and long-term financial commitments. \$258k Special Projects and International Touring Reserves.
	Maintain robust systems for budgeting, forecasting and financial reporting	Up to date actual and forecast financial reports are regularly delivered to management, and provided at Board and Finance, Audit and Risk Committee meetings.
	Continually review internal and external risks and develop appropriate	Windmill identifies and evaluates its exposure to risk annually, and strives to eliminate, or reduce, as far as practical, the conditions and

	mitigation strategies	practices which provide risk exposure. This annual risk analysis is reviewed and endorsed by the Finance, Audit and Risk Committee and Board.
	Pursue opportunities for the diversification of income streams	Windmill is continually investigating diverse income streams, particularly philanthropic and screen project income.

Corporate performance summary

Windmill achieved the below financial performance targets outlined in the 2020-21 performance statement:

- i. Windmill exceeded its \$500,000 non-State Government sourced revenues target generating \$1,025,00 in non-State Government revenue.
- ii. Expenditure maintained within approved budget parameters.

Windmill partially met the following financial performance targets:

- iii. Improve its non-government funding by way of box office income, touring and presenting partnerships and philanthropic support.

Windmill improved its philanthropic income from 2019-20 to 2020-21, however due to box office income and presenter fees lost from COVID related performance cancellations, program revenue did not improve from 2019-20 to 2020-21.

Windmill also achieved its non-financial corporate performance targets for 2020-21 including the following:

- i. Present a season of *Grug* (for children two to six) at the Space Theatre, Adelaide Festival Centre
- ii. Present an Australian premiere season of *Hiccup* (for children aged four to eight) in Adelaide
- iii. Present an Australian premiere season of *Creation Creation* (for children aged eight plus) in Adelaide
- iv. Continue to pay artists for cancelled/postponed tours due to COVID-19 from re-purposed touring funding and operational funding including:
 - 1. *Grug* La Boite (Brisbane) and Home of the Arts (Gold Coast)
 - 2. *Grug and the Rainbow* Monash
 - 3. *Beep* Australian regional tour including SA regions
 - 4. *Baba Yaga* China
 - 5. *Grug* WA
 - 6. *Grug and the Rainbow* China
- v. Deliver *Honey, I'm Home* online series funded by COVID-19 DPC Arts grant

- vi. Undertake further creative development of new family musical in collaboration with State Theatre Company of South Australia, created by Ursula Yovich

Additional non-financial corporate performance activities undertaken in 2020-21 include:

- xi. Engage in a Creative Partnership with Andrew Kay and Associates to deliver the premiere season of *Bluey's Big Play* at the Queensland Performing Arts Centre
- xii. Delivered *Sun Runners*, an interactive audio experience co-produced with Audioplay
- xiii. Creative development of *Rella* (working title), a new work for teenagers, co-created by Sasha Zahra and Fez Fanaana
- xiv. Delivery of an online platform as a companion piece to *Creation Creation*, including content created during six-week Artist-in-Residence program at Clovelly Park Primary School in 2020
- xv. Creation of comprehensive study guides for *Grug*, *Creation Creation* and *Hiccup* in collaboration with trained educators
- xvi. Launched the *What is documentary theatre?* animated video resource as a companion to the *Creation Creation* study guide
- xvii. Delivered three professional development workshops for primary school teachers in collaboration with Drama South Australia

Employment opportunity programs

Program name	Performance
2020-21 Season Activities	In addition to the team of core staff, the 2020-21 financial year also saw Windmill Theatre Company and Windmill Pictures Pty Ltd engage 71 artists and arts workers in the creation and presentation of the company's work. Many of these individuals were involved in several productions over that period.
Work Experience Program	Secondary school students from Adelaide High School, Brighton High School and Pulteney Grammar, as well as tertiary students from Adelaide College of the Arts participated in the rehearsals of <i>Grug</i> , <i>Hiccup</i> , <i>Amphibian</i> and <i>Creation Creation</i> . They observed and interviewed key creatives, assisted with production coordination and experienced the creation of new work in action.
Secondments	Not applicable

Agency performance management and development systems

Performance management and development system	Performance
Staff Performance and Development Reviews	Due to the increased activity in Windmill Pictures projects in 20-21, reconfigurations of job descriptions were necessary to enable a new company structure, geared delivering the first major television project while also maintaining a high level of activity in the theatre company. Through this process, staff were provided feedback on performance and given the opportunity to work with board and executive to create new position descriptions and personal development plans. Performance reviews for individual roles in the new company structure will be conducted following the delivery of the television project.
Training and development spend	\$4,344 was spent on training and development in 2020-21, which equates to \$410 per FTE.

Work health, safety and return to work programs

Program name	Performance
WHS Policy and Procedure Maintenance	Business SA is engaged to regularly review Windmill's WHS Management System and update documentation for any changes in legislation. Business SA most recently reviewed and updated Windmill's WHS Management System in May 2021.
COVID Safe Plan	Windmill has a COVID Safe Workplace Plan for all areas where work is undertaken including the Windmill office, rehearsal spaces, in the theatre, and on tour. This is regularly updated as regulations and guidelines regarding COVID change.

Workplace injury claims	2020-21	2019-2020	% Change (+ / -)
Total new workplace injury claims	0	0	0%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	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 2019-20	Past year 2018 -19	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	Current Year 2019-20	Past year 2018 -19	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	0%
Income support payments – gross (\$)	0	0	0%

**before third party recovery

Data for previous years is available at: [Windmill Theatre Co WHS and return to work performance - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/windmill-theatre-co-whs-and-return-to-work-performance)

Executive employment in the agency

Executive classification	Number of executives
Executive Director	1
Artistic Director	1

Data for previous years is available at: [Windmill Theatre Co Executive Employment - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/windmill-theatre-co-executive-employment)

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 2020-2021 are attached to this report.

Statement of Comprehensive Income	2020-21 Budget \$000s	2020-21 Actual \$000s	Variation \$000s	Past year 2019-20 Actual \$000s
Total Income	2,346	2,534	188	2,438
Total Expenses	2,334	2,404	70	2,449
Net Result	12	130	118	(11)
Total Comprehensive Result	12	130	118	(11)

Statement of Financial Position	2020-21 Budget \$000s	2020-21 Actual \$000s	Variation \$000s	Past Year 2019-20 Actual \$000s
Current assets	N/A	1,381	N/A	970
Non-current assets	N/A	592	N/A	40
Total assets	N/A	1,973	N/A	1,010
Current liabilities	N/A	965	N/A	461
Non-current liabilities	N/A	400	N/A	71
Total liabilities	N/A	1,365	N/A	532
Net assets	N/A	608	N/A	478
Equity	N/A	608	N/A	478

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
No consultancies below \$10,000 each - combined		\$0

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

Consultancies	Purpose	\$ Actual payment
No consultancies with a contract value above \$10,000 each		\$0
	Total	\$0

Data for previous years is available at: [Windmill Theatre Co Consultants - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/windmill-theatre-co-consultants)

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various – mainly creative contracts	\$126,924

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

Contractors	Purpose	\$ Actual payment
Creative contracts x 10	Windmill productions	\$156,127
Comunet	IT Support	\$13,905
	Total	\$170,032

Data for previous years is available at: [Windmill Theatre Co External Contractors - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/windmill-theatre-co-external-contractors)

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

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

Risk management

Fraud detected in the agency

Category/nature of fraud	Number of instances
No instances of fraud detected in the period	N/A

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

Strategies implemented to control and prevent fraud

The annual Financial Compliance Program assessment provides a thorough review of policies and procedures to ensure that effective controls are in place to mitigate the risk of fraud.

Every month the Executive Producer reviews the finance reports – including analysis of major variances to forecast and budget figures, and balance sheet reconciliations. The Finance, Audit and Risk Committee and Board are also provided with finance reports and variance analysis at each of their meetings.

Data for previous years is available at: [Windmill Theatre Co Fraud detected in the agency - Dataset - data.sa.gov.au](#)

Public interest disclosure

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

0

Data for previous years is available at: [Windmill Theatre Co Whistleblowers disclosure - Dataset - data.sa.gov.au](#)

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

N/A

Reporting required under the *Carers' Recognition Act 2005*

N/A

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
Service quality	Information	Incorrect, incomplete, outdated, or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	0

Additional Metrics	Total
Number of positive feedback comments	Regular positive feedback regarding shows and activities
Number of negative feedback comments	Very rarely
Total number of feedback comments	N/A
% complaints resolved within policy timeframes	N/A

Data for previous years is available at: [Windmill Theatre Co Complaints by Subject - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/windmill-theatre-co-complaints-by-subject)

Service Improvements

N/A

Compliance Statement

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

Windmill Theatre Company has an established complaints (and compliments!) management procedure. Windmill Theatre Company is in the process of creating a formalised policy to reflect this.

Appendix: Audited financial statements 2020-21

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

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200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
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ABN 53 327 061 410
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To the Chair of the Board Australian Children's Performing Arts Company

Opinion

I have audited the financial report of the Australian Children's Performing Arts Company for the financial year ended 30 June 2021.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Australian Children's Performing Arts Company as at 30 June 2021, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2021
- a Statement of Financial Position as at 30 June 2021
- a Statement of Changes in Equity for the year ended 30 June 2021
- a Statement of Cash Flows for the year ended 30 June 2021
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Chair, the Chair of the Finance, Audit and Risk Committee, the Executive Director and the Business Manager.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Australian Children's Performing Arts Company. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Executive Director and Board for the financial report

The Executive Director is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The directors of the Board are responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 13(3) of the schedule to the *Public Corporations Act 1993*, I have audited the financial report of the Australian Children's Performing Arts Company for the financial year ended 30 June 2021.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher

than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Australian Children's Performing Arts Company's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Director
- conclude on the appropriateness of the Executive Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Executive Director about, among other matters, the planned scope and timing of the audit.



Andrew Richardson

Auditor-General

8 September 2021

AUSTRALIAN CHILDREN'S PERFORMING ARTS COMPANY
Certification of the Financial Statements

We certify that the:

- o financial statements of the Australian Children's Performing Arts Company:
 - are in accordance with the accounts and records of the authority;
 - comply with relevant Treasurers Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Australian Children's Performing Arts Company at the end of the financial year and the result of its operations and cash flows for the financial year.

internal controls employed by the Australian Children's Performing Arts Company for the financial year over its financial reporting and its preparation of financial statements have been effective.



Bruce Speirs
Chair
1 September 2021



Chris Stewart
Chair - Finance, Audit and Risk Committee
1 September 2021



Kaye Weeks
Executive Director
1 September 2021



Genevieve Fischer
Business Manager
1 September 2021



Emma Biglands
Business Manager
1 September 2021

Australian Children's Performing Arts Company

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2021

	<i>Note</i>	2021 \$'000	2020 \$'000
Income			
Revenues from SA Government	4.1	1,404	1,483
Commonwealth-sourced grants and funding	4.2	619	376
Program revenues	4.3	157	367
Insurance claim revenue	4.4	119	-
Notional gain on investment in subsidiaries	8.1	71	-
Donations	4.5	108	102
Service fees	4.6	23	81
Other revenues	4.7	33	29
Total income		<u>2,534</u>	<u>2,438</u>
Expenses			
Employee benefits expenses	2.3	994	880
Supplies and services	3.1	1,034	1,401
Depreciation and amortisation	3.4	126	18
Grants	3.2	150	150
Screen project funding	3.3	100	-
Total expenses		<u>2,404</u>	<u>2,449</u>
Net result		<u>130</u>	<u>(11)</u>
Total comprehensive result		<u>130</u>	<u>(11)</u>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Australian Children's Performing Arts Company

STATEMENT OF FINANCIAL POSITION

as at 30 June 2021

	Note	2021 \$'000	2020 \$'000
CURRENT ASSETS			
Cash and cash equivalents	6.1	1,285	896
Receivables	6.2	96	74
Total Current Assets		<u>1,381</u>	<u>970</u>
NON-CURRENT ASSETS			
Investments in subsidiaries	8.1	71	-
Property, plant and equipment	5.1	521	20
Other financial assets	6.3	-	20
Total Non-Current Assets		<u>592</u>	<u>40</u>
TOTAL ASSETS		<u>1,973</u>	<u>1,010</u>
CURRENT LIABILITIES			
Payables	7.1	130	103
Lease liabilities	7.2	107	-
Other liabilities	7.3	664	322
Employee benefits	2.4	64	36
Total Current Liabilities		<u>965</u>	<u>461</u>
NON-CURRENT LIABILITIES			
Lease liabilities	7.2	307	-
Payables	7.1	6	4
Employee benefits	2.4	87	67
Total Non-Current Liabilities		<u>400</u>	<u>71</u>
TOTAL LIABILITIES		<u>1,365</u>	<u>532</u>
NET ASSETS		<u>608</u>	<u>478</u>
EQUITY			
Retained earnings		<u>608</u>	<u>478</u>
TOTAL EQUITY		<u>608</u>	<u>478</u>

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Australian Children's Performing Arts Company

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2021

	Retained Earnings \$'000	Total Equity \$'000
Balance at 30 June 2019	489	489
Net result for 2019-20	(11)	(11)
Total Comprehensive Result for 2019-20	(11)	(11)
Balance at 30 June 2020	478	478
Net result for 2020-21	130	130
Total Comprehensive Result for 2020-21	130	130
Balance at 30 June 2021	608	608

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

Australian Children's Performing Arts Company

STATEMENT OF CASH FLOWS

for the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Inflows			
Receipts from SA Government		1,314	1,523
Receipts from Commonwealth-sourced grants		1,080	501
Program and other receipts		358	576
Insurance claims revenue		119	-
Deposits recovered		-	74
Interest received		1	10
GST recovered from ATO		4	-
Cash generated from operations		<u>2,876</u>	<u>2,684</u>
Cash Outflows			
Payments for supplies and services		(1,135)	(1,444)
Employee benefit payments		(906)	(889)
Grants paid		(150)	(150)
Screen project funding		(100)	-
GST paid to the ATO		-	(14)
Cash used in operations		<u>(2,291)</u>	<u>(2,497)</u>
Net Cash provided by (used in) Operating Activities		<u>585</u>	<u>187</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Cash Inflows			
Closure of term deposit		20	-
Cash generated from investing activities		<u>20</u>	<u>-</u>
Cash Outflows			
Purchases of plant and equipment		(128)	(3)
Cash used in investing activities		<u>(128)</u>	<u>(3)</u>
Net cash used in investing activities		<u>(108)</u>	<u>(3)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Cash Outflows			
Repayment of right-of-use building leases		(88)	-
Cash used in financing activities		<u>(88)</u>	<u>-</u>
Net Increase (decrease) in cash and cash equivalents		389	184
Cash and cash equivalents at the beginning of the period		896	712
Cash and cash equivalents at the end of the period	6.1	<u>1,285</u>	<u>896</u>

The accompanying notes form part of these financial statements.

Australian Children's Performing Arts Company

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1. About Australian Children's Performing Arts Company

Australian Children's Performing Arts Company (ACPAC) is a subsidiary of the Minister for Education. ACPAC was established by Regulations under the *Public Corporations Act 1993*.

ACPAC has a fully-owned subsidiary, Windmill Pictures Pty Ltd. The activities of Windmill Pictures Pty Ltd and its subsidiaries are not material and have not been consolidated with ACPAC in accordance with AASB 10.

Further details about Windmill Pictures and its subsidiaries can be found at note 8.

1.1 Basis of Preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant *Australian Accounting Standards* (Reduced Disclosure Requirements)

For the purpose of preparing the financial statements, ACPAC is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

1.2 Objectives of the Australian Children's Performing Arts Company

ACPAC's functions are to produce, present, facilitate, manage and promote high quality performing arts productions and other arts activities for children, young people, families, schools and other groups or bodies, both within the State, nationally and internationally.

1.3 Impact of COVID-19 pandemic

As a result of ongoing travel restrictions, ACPAC's 2020-21 artistic program did not include any interstate or international touring. The reduction in touring income was partially offset by Federal COVID-19 support and an increase in Adelaide presentations. Further details are provided in the below notes:

- Note 3.1 - Supplies and services
- Note 4.2 - Commonwealth-sourced grants and funding
- Note 4.3 - Program revenues

1.4 Related Party Transactions

Related parties of ACPAC include its subsidiary Windmill Pictures Pty Ltd, Windmill Pictures Pty Ltd's subsidiaries, all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

The Department for Education provided Windmill Pictures Pty Ltd with an operational funding grant of \$150,000 (2020: \$150,000).

ACPAC provided a majority owned subsidiary with \$100,000 in screen project funding. This funding is to support the production of a television series.

2. Board and employees

2.1 Key Management Personnel

Key management personnel includes the Minister, members of the Board, the Executive Director and Artistic Director. Total compensation for ACPAC's key management personnel during the reporting period ended 30 June 2021 was \$299,000 (2020: \$299,000).

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the Parliamentary Remuneration Act 1990 and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

ACPAC has not entered into any transactions with KMP's.

2.2 Board members

Members of the Board of Directors during the reporting period were:

Bruce Speirs (Chair)
Ruth Ambler
Rosey Batt
Sophie Doyle
Richard Harris
Deonne Smith
Chris Stewart
Clare Watson

No members of the Board of Directors received remuneration from ACPAC during the reporting period ended 30 June 2021 (2020: Nil).

Except for members of the Board of Directors receiving complimentary tickets to productions, transactions with members are on conditions no more favourable than those that it is reasonable to expect ACPAC would have adopted if dealing with the related party at arm's length in the same circumstances.

2.3 Employee benefits expenses

	2021 \$'000	2020 \$'000
Salaries and wages	790	699
Annual and long service leave	93	81
Employment on-costs - superannuation	85	73
Employment on-costs - other	26	27
Total employee benefits expenses	994	880

Employee benefit expenses include all costs related to employment including salaries and wages, non-monetary benefits and leave entitlements. These are recognised when incurred.

Superannuation

The amount charged to the Statement of Comprehensive Income represents the contributions made by ACPAC to various superannuation plans in respect of current services of current ACPAC staff.

Executive remuneration

	2021 No.	2020 No.
The number of employees whose remuneration received or receivable falls within the following bands:		
\$154,001 to \$174,000	-	1
Total	-	1

The \$154,000 to \$174,000 band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2019-20. No employees exceeded the base remuneration in 2020-21.

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits.

2.4 Employee benefits liability

	2021 \$'000	2020 \$'000
Current		
Accrued salaries and wages	6	-
Annual leave	58	36
Total current employee benefits	64	36
Non-current		
Long service leave	87	67
Total non-current employee benefits	87	67
Total employee benefits	151	103

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date.

The annual leave liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

The liability for long service leave is recognised after an employee has completed 5 years of service. This calculation is consistent with ACPAC's experience of employee retention and leave taken. Details about the measurement of long service leave liability is provided at note 10.1.

3. Expenses

3.1 Supplies and services

	2021 \$'000	2020 \$'000
Artist / contractor expenses	411	474
Production costs	155	376
Theatre costs	80	51
Marketing productions	74	37
Marketing and publicity expenses	66	61
IT & communications	37	37
Education program expenses	25	49
Audit fees - Auditor-General's Department	24	24
Relocation expenses	22	10
Minor capital assets	23	8
Production storage expenses	21	28
Premises lease and outgoings	8	93
Commission	-	26
Agent fees	-	24
Other sundry expenses	88	103
Total supplies and services	1,034	1,401

Program expenditure (artist/contractor expenses, production costs, theatre costs, marketing productions, commission, agents fees)

Program expenditure related to a performance season is recognised when a season is complete. Program expenditure related to performance seasons in progress at reporting date are recognised in the Statement of Financial Position as an asset (prepayments) until the production is complete. Program expenditure that is not related to a performance season (eg. creative development) is recognised as incurred.

Commission and agent fees

Commission and agent fees in 2019-20 was in relation to international touring. There was no international touring in 2020-21.

Production storage expenses

Production storage expenses in 2019-20 and 2020-21 were mostly for a private storage facility in Hendon. The rental agreement on this facility was a rolling monthly contract that did not meet the definition of a lease in accordance with AASB 16 leases. ACPAC ceased renting the Hendon facility in March 2021 and relocated to a storage facility at TAFE Tea Tree Gully Campus, Modbury. The lease on this facility is recognised in accordance with AASB 16 Leases. Interest expense for this lease are included in other sundry expenses, and depreciation expenses for this lease are disclosed in note 3.4.

Premise lease and outgoings

Premise lease and outgoings in 2020-21 and 2019-20 was for ACPAC's lease for 2/234 Sturt Street, Adelaide that expired on 3 August 2020. This lease did not meet the definition of a lease set out in AASB 16. ACPAC relocated its premises to TAFE SA Adelaide College of the Arts, Light Square in July 2020. This lease is recognised in accordance with AASB 16 Leases. Interest expenses for this lease are included in other sundry expenses, and depreciation expenses for this lease are disclosed in note 3.4.

Relocation expenses

In July 2020 ACPAC relocated its office and rehearsal studio from 2/234 Sturt Street, Adelaide to TAFE SA Adelaide College of the Arts, Light Square. In March 2021 ACPAC relocated its main production storage facility from a private facility in Hendon, to a storage facility at TAFE Tea Tree Gully Campus, Modbury.

3.2 Grants

	2021	2020
	\$'000	\$'000
Windmill Pictures Pty Ltd operational funding	150	150
Total Grants Paid	150	150

3.3 Screen project funding

	2021	2020
	\$'000	\$'000
Screen project funding	100	-
Total screen project funding	100	-

Funding was provided to a subsidiary of Windmill Pictures Pty Ltd. Further details at note 8.

3.4 Depreciation and amortisation

	2021	2020
	\$'000	\$'000
Right-of-use buildings	91	-
Leasehold improvements	18	6
Computer equipment	7	8
Office equipment	7	4
Production equipment	3	-
Total depreciation and amortisation	126	18

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

Useful Life

Depreciation and amortisation are calculated on a straight-line basis over the estimated useful life of the following classes of assets:

Class of Asset	Useful life (years)
Leasehold improvements	Lease term
Computer equipment	3 - 5
Office equipment	5 - 7
Production equipment	5 - 7
Right-of-use buildings	3 - 5

4. Income

4.1 Revenues from SA Government

	2021 \$'000	2020 \$'000
Operating grant	1,108	1,138
Windmill Pictures Pty Ltd operational funding	150	150
Special purpose grants	146	195
Total revenues from SA Government	1,404	1,483

Operating grant and Windmill Pictures Pty Ltd operational funding

These funds are provided by the Department for Education, and are recognised on receipt.

Special purpose grants

ACPAC received special purpose grants from the Department for Education, and Department for the Premier and Cabinet, including COVID-19 support. Where special purpose grants have sufficiently specific performance obligations, these grants are recognised at the point in time when the performance obligation is met. Where no sufficiently specific performance obligation is stipulated, special purpose grants are recognised on receipt.

4.2 Commonwealth-sourced grants and funding

	2021 \$'000	2020 \$'000
Australia Council:		
Operating grant	500	309
Special purpose grants	69	3
Australian Taxation Office:		
COVID-19 Cash flow boost	50	50
Austrade:		
Export market development	-	14
Total commonwealth-sourced grants and funding	619	376

Australia Council

Operating grant

ACPAC transitioned from the four-year funding program to the National Performing Arts Partnership Framework (NPAPF) in 2021 and currently has a four year tripartite funding agreement between the State Government, Australian Government and ACPAC expiring on 31 December 2024. Through the NPAPF, ACPAC has an in-principle commitment for a further 4-year funding through to 31 December 2028.

Australia Council operating grants are recognised on receipt.

Special purpose grants

Special purpose grant revenue is recognised at the point in time when the project is completed. Project grants are recognised in the Statement of Financial Position as a contract liability (unearned revenue) until the performance obligations are completed.

During 2020-21, ACPAC received \$188,000 in project grants from Australia Council to be delivered in 2021-22 and 2022-23. As the performance obligations have not been met, a contract liability is recognised for the received grants, refer to Note 7.3.

COVID-19 Support

ACPAC received \$50,000 of cash flow boost payments from the Australian Taxation Office (2020: \$50,000).

4.3 Program revenues

	2021 \$'000	2020 \$'000
Box office	123	44
Presenter fees	21	268
Other program recoveries	13	55
Total program revenues	157	367

Program revenues are recognised when a performance season is complete. Presenter fees, box office income and other program recoveries for future productions and productions in progress at reporting date are recognised in the Statement of Financial Position as a contract liability (unearned revenue) until the production is complete.

COVID-19 Impact

The 2020-21 artistic program was adapted from ACPAC's 2021 - 2024 strategic plan to accommodate ongoing travel restrictions, with no national and international touring, increased Adelaide presentations, and increased digital resources produced. Presenter fees were lower than previous years as there was no national or international touring. Box office income was higher than previous years as a result of the additional Adelaide presentations.

4.4 Insurance claims revenue

	2021 \$'000	2020 \$'000
Insurance claim revenue	119	-
	119	-

In 2020-21 ACPAC received an insurance claim payment from SAicorp to compensate for presenter fees lost due to the partial cancellation of the Beep US and Canada tour in 2019-20 as a result of COVID-19 related venue and travel restrictions.

4.5 Donations

	2021 \$'000	2020 \$'000
Trusts and foundations	75	74
Individuals	33	28
Total Donations	108	102

Donations are recognised on receipt.

4.6 Service fees

	2021 \$'000	2020 \$'000
Directing fees	23	11
Producing fees	-	43
Administrative fees	-	18
Marketing fees	-	9
Total service fees	23	81

In 2019-20 ACPAC provided producing, administrative and marketing services to its subsidiary, Windmill Pictures Pty Ltd. These expenses were recharged based on commercial rates for similar services. These fees were waived in 2020-21 due to reduced services provided by ACPAC.

In 2020-21 and 2019-20 ACPAC provided directing services to a third party.

4.7 Other revenues

	2021 \$'000	2020 \$'000
Interest	2	10
Sponsorship - commercial	-	1
Sponsorship - commercial - in kind	21	13
Return on screen project funding	6	3
Miscellaneous revenue	4	2
Total Other revenues	33	29

In-kind services and sponsorship

In-kind services and sponsorship are recognised in the period that the in-kind goods or services are received.

Return on screen project funding

In 2014-15 ACPAC provided \$255,000 of funding for the feature film 'Girl Asleep'. The return on screen project funding represents ACPAC's entitlement to a share of distribution receipts, in proportions set out in the Production Investment Agreement.

5. Non-financial assets

5.1 Property, plant and equipment by asset class

Property, plant and equipment comprises owned tangible assets that do not meet the definition of investment property.

	2021 \$'000	2020 \$'000
Production equipment at cost (deemed fair value)	59	8
Accumulated depreciation at the end of the period	(11)	(8)
Total production equipment	48	-
Leasehold improvements at cost (deemed fair value)	56	49
Accumulated amortisation at the end of the period	(18)	(49)
Total leasehold improvements	38	-
Office equipment at cost (deemed fair value)	41	33
Accumulated depreciation at the end of the period	(21)	(27)
Total office equipment	20	6
Computer Equipment at cost (deemed fair value)	28	37
Accumulated depreciation at the end of the period	(21)	(23)
Total computer equipment	7	14
Right-of-use buildings	499	-
Accumulated depreciation at the end of the period	(91)	-
Total right-of-use buildings	408	-
Total Property, plant and equipment	521	20

5.2 Plant and equipment owned by ACPAC

Plant and equipment owned by ACPAC with a value equal to or in excess of \$3,000 is capitalised, otherwise it is expensed.

Plant and equipment owned by ACPAC is recorded at fair value. Detail about ACPAC's approach to fair value is set out in note 10.2.

Impairment

Plant and equipment owned by ACPAC is assessed for indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

There were no indications of impairment of plant and equipment at 30 June 2021.

Reconciliation 2020-21

	Right-of-use buildings \$'000	Production equipment \$'000	Leasehold improvements \$'000	Office equipment \$'000	Computer equipment \$'000	Total \$'000
Carrying amount at the beginning of the period	-	-	-	6	14	20
Acquisitions	499	51	56	21	-	627
Transfers between asset classes	-	-	-	-	-	-
Depreciation/amortisation expenses	(91)	(3)	(18)	(7)	(7)	(126)
Carrying amount at the end of the period	408	48	38	20	7	521

5.3 Property leased by ACPAC

Right-of-use buildings leased by ACPAC are recorded at cost. Additions to leased property during 2020-21 were \$499,000 (2019-20: \$0).

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 3.1.

ACPAC leases office and rehearsal space at TAFE SA Adelaide College of the Arts, Light Square. This lease commenced in July 2020 and is due to expire in June 2022. There are two x 3-year options to renew, and rent is paid in advance. The right-of-use value assumes that the first renewal option will be exercised, and the lease will expire in June 2025.

ACPAC's previous office and rehearsal space lease at 2/234 Sturt Street expired in August 2020. This lease was not recognised as a right-of-use asset under AASB 16 in 2019-20 or 2020-21 as the term was under 12 months. The associated lease payments for 2019-20 and 2020-21 are recognised as an expense and disclosed in note 3.1.

ACPAC leases storage facilities at TAFE Tea Tree Gully Campus, Modbury. This lease commenced in March 2021 and is due to expire in March 2024. There is no right of renewal and rent is paid in advance.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. Expenses related to leases, including depreciation and interest expenses, are disclosed in note 3.

6. Financial assets

6.1 Cash and cash equivalents

	2021 \$'000	2020 \$'000
Cash on hand	1	1
Short term deposit - SAFA	1,125	728
Cash at bank	159	167
Total Cash and cash equivalents	1,285	896

Cash is measured at nominal amounts.

Short-term deposits

Short-term deposits are made for varying periods of between one day and three months. The deposits are lodged with SAFA and earn interest at the respective short-term deposit rates.

Unearned revenue

Total cash and cash equivalents in 2020-21 includes \$664,000 of grants and presenter fee deposits received for 2021-22 and 2022-23 projects. Total cash and cash equivalents in 2019-20 included \$322,000 of grants and presenter fee deposits for 20-21 projects. These funds are recognised as a liability (unearned revenue), and detailed at note 7.3.

6.2 Receivables

	2021 \$'000	2020 \$'000
Debtors	9	2
Prepayments for future productions	65	33
Other prepayments	16	33
Accrued income	6	6
Total Receivables	96	74

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting contractual cash flows and they are measured at amortised cost.

6.3 Other financial assets

	2021 \$'000	2020 \$'000
Term deposit	-	20
Total other financial assets	-	20

Other financial assets are measured at historical cost.

7. Liabilities

7.1 Payables

	2021 \$'000	2020 \$'000
Current		
Creditors	3	37
Accrued expenses	14	7
Statutory payables		
GST payable	40	25
PAYG payable	36	-
Audit fee - Auditor-General's Department	24	24
FBT payable	3	-
Employment on-costs	10	10
Total statutory payables	113	59
Total current payables	130	103
Non-current		
Employment on-costs	6	4
Total Non-Current Payables	6	4
Total payables	136	107

Payables and accruals are raised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts.

The net amount of GST recoverable from the ATO is included as part of receivables. However, if a net GST payable arises then this amount would be disclosed in this Payables note.

Employment on-costs

Employment on-costs include ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged.

ACPAC makes contributions to several externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the superannuation schemes.

The actuarial assessment performed by the Department of Treasury and Finance left the proportion of long service leave taken unchanged at 42%. As a result, there is no net financial effect resulting from changes in this rate.

7.2 Financial liabilities

	2021 \$'000	2020 \$'000
Current		
Lease liability	107	-
Total current financial liabilities	107	-
Non-current		
Lease liability	307	-
Total non-current financial liabilities	307	-
Total financial liabilities	414	-

ACPAC measures financial liabilities including borrowings/debt at amortised cost.

7.3 Other liabilities

	2021 \$'000	2020 \$'000
Unearned revenue - Commonwealth Government	581	207
Unearned revenue - Presenter fees	83	25
Unearned revenue - SA Govt special purpose grants	-	90
Total Other liabilities	664	322

Unearned revenue - Commonwealth Government and SA Govt Special purpose grants

The amounts disclosed as unearned revenue are contract liabilities related to advance consideration received from Australia Council or the Department of the Premier and Cabinet for which revenue is recognised upon completion of the programs. The programs involve national touring programs, the production of online content and NPAPF transition projects.

8. Other Disclosures

8.1 Subsidiaries

In 2017, ACPAC established a wholly owned subsidiary, Windmill Pictures Pty Ltd, incorporated under the Corporations Act 2001. This entity was established to administer the development of stage-to-screen adaptations of ACPAC's productions.

In 2021 Windmill Pictures Pty Ltd established two subsidiaries, also incorporated under the Corporations Act 2001, to facilitate a screen project. ACPAC's Executive Director and Artistic Director are the Directors of Windmill Pictures Pty Ltd and its subsidiaries.

The financial activities of Windmill Pictures Pty Ltd and its subsidiaries are not material and have not been consolidated with ACPAC's financial statements in accordance with AASB 10. ACPAC will re-assess the materiality of the financial activities of Windmill Pictures Pty Ltd and its subsidiaries annually. ACPAC has used the equity method to account for its investment in Windmill Pictures Pty Ltd and its subsidiaries.

Windmill Pictures Pty Ltd entered into a funding agreement with its subsidiaries prior to 30 June 2021 for a screen production. No money has been received in relation to this agreement at 30 June 2021.

The consolidated financial position and performance of Windmill Pictures Pty Ltd and its subsidiaries is provided below:

	2021 \$'000	2020 \$'000
Statement of Financial Position		
Current assets	194	53
Non-current assets	-	-
Current liabilities	58	53
Non-current liabilities	-	-
Net assets	136	-
Equity		
Retained earnings	71	-
Shareholder's equity	-	-
Non-controlling interest	65	-
Total equity	136	-
	2021 \$'000	2020 \$'000
Statement of Comprehensive Income		
Income		
Grant income	281	193
Total income	281	193
Expense		
Creative fees	121	71
ACPAC service fees	-	70
Professional fees	2	9
Other expenses	22	43
Total expenses	145	193
Net gain	136	-
Net gain attributable to:		
Windmill Pictures Pty Ltd	71	-
Non-controlling interest	65	-
Total	136	-

9. Outlook

9.1 Unrecognised commitments

	2021 \$'000	2020 \$'000
Within one year	-	6
Later than one year and not later than five years	-	-
Total unrecognised contractual commitments	-	6

The commitments disclosed in 2019-20 represent ACPAC's office accommodation and outgoings at 2/234 Sturt Street, Adelaide. This accommodation contract expired in August 2020.

9.2 Contingent assets and liabilities

ACPAC is not aware of any contingent assets and liabilities.

9.3 COVID-19 pandemic outlook

The COVID-19 pandemic will continue to impact the operations of ACPAC in 2021-22. The key expected impacts are:

- Suspension of international touring as a result of travel restrictions
- Reduced national touring as a result of travel restrictions
- Increased Adelaide performances (depending on any further COVID-19 restrictions), and online resources
- Reduced seating capacity at Adelaide performances due to social distancing requirements.

ACPAC's 2021-22 artistic program has been adapted from ACPAC's 2021 - 2024 strategic plan to accommodate travel and performance restrictions. The revised artistic program, and the ongoing non-commercial nature of ACPAC's performances, will ensure that the financial impact to ACPAC in 2021-22 continues to be minimal.

9.4 Events after the end of reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June.

Note disclosure is made about events between 30 June and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June and which may have a material impact on the results of subsequent years.

There were no events at the end of the reporting period that have material financial implications on these financial statements.

10. Measurement and Risk

10.1 Long Service Leave - Measurement

AASB 119 Employee Benefits contains the calculation methodology for long service leave liability. AASB 119 Employee Benefits requires the use of the yield on long-term Commonwealth Government Bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government Bonds has increased from 2020 (0.5%) to 2021 (1.25%).

The financial effect of the changes in the long-term Commonwealth Government Bond yield in the current year is not material. The impact on future periods is impracticable to estimate.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 2.5% for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

The unconditional portion of the long service leave liability is classified as current as ACPAC does not have any unconditional right to defer settlement of the liability for at least 12 months after the reporting date. The unconditional portion of long service leave relates to an unconditional legal entitlement to payment arising after 10 years of service.

10.2 Fair Value

AASB 13 Fair Value Measurement defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial Recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value (i.e. the amount recorded by the transferor public authority immediately prior to the restructure).

Revaluation

APS116.D requires all items of plant and equipment that had a fair value at the time of acquisition greater than \$1.5 million and had an estimated useful life of greater than 3 years to be revalued. ACPAC has no items of plant and equipment that meet this criteria.

10.3 Financial instruments

Financial risk management

Risk management is managed by the Executive Director and Business Managers. ACPAC's Risk Management Policy is in accordance with the Risk Management Policy Statement issued by the Premier and Treasurer and the principles established in the Australian Standard Risk Management Principles and Guidelines.

ACPAC's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

Liquidity risk

ACPAC is funded principally by the SA Government. ACPAC works with the Department for Education to determine the cash flows associated with its Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

Classification of financial instruments

ACPAC measures all financial instruments at amortised cost.

Category of financial asset and financial liability	Note	2021 Carrying amount/ Fair value (\$'000)	2020 Carrying amount/ Fair value (\$'000)
Financial assets			
Cash and cash equivalents	6.1	1,285	896
Financial assets at amortised cost			
Receivables*	6.2	15	8
Other financial assets	6.3	-	20
Total financial assets		1,300	924
Financial liabilities			
Financial liabilities at amortised cost			
Payables*	7.1	17	44
Lease liabilities	7.2	414	-
Total financial liabilities		431	44

All financial assets and liabilities mature within one year.

*Total amounts disclosed here exclude statutory amounts. Receivables do not include prepayments as these are not financial instruments. Prepayments are presented in note 6.2.

Statutory receivables and payables

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables. This includes Commonwealth, State and Local Government taxes and equivalents, fees and charges; Auditor-General's Department audit fees. This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. In government, certain rights to receive or pay cash may not be contractual but have their source in legislation and therefore, in these situations, the disclosure requirements of AASB 7 will not apply. The standard defines contract as enforceable by law. All amounts recorded are carried at cost.