



## Arts Organisations Investment Program - Application Info Sheet

The Arts Organisations Investment Program is an open and competitive multiyear funding program to support Western Australia's arts, cultural and creative sector organisations. The information below will assist you to navigate, draft and submit your application via Online Grants.

### Getting started

Read the [Arts Organisations Program Guide](#) before you start drafting your application.

It has all the essential information about the program objectives, categories, who can apply, who can't apply, required support material and formats, application submission, assessment, notification, and assistance for applicants.

### Online application

Applications must be submitted through the Culture and the Arts Online Grants web portal: <https://onlinegrants.dlgsc.wa.gov.au/>

Opening and closing dates are listed in the [Key Dates Calendar](#).

### Preferred browsers

The Online Grants web portal is optimised for use with recent versions of Google Chrome, Edge, or Safari in combination with Windows or Mac OSX.

### Update your browser and clear your cache

Before starting your application, it is recommended that you update your browser to the latest version and clear your browser history/cache.

### Register for an account in Online Grants

Applicants who have not previously used the Online Grants portal will need to complete the registration process.

### Sign in

Applicants who have previously registered to use Online Grants will be able to sign in with the email address and password set during registration. If you experience any difficulties with your sign in contact **Online Grants Support** via email for assistance:

[onlinegrantsupportca@dlgsc.wa.gov.au](mailto:onlinegrantsupportca@dlgsc.wa.gov.au)

### Homepage

From your homepage you can:

- review your current notifications that will appear at the top of the page
- review general announcements and links that appear at the bottom of the page
- commence your application by clicking on **Draft a New Application**.


## Edit / View Applications

Once your application is in progress you can return to continue editing your draft any time prior to submission by clicking on **Edit / View Applications** from your homepage.

Do you want to...



## Review your draft application

You can review your draft application by downloading a formatted copy of the details from the Grant Applications listing page. Click on the document icon  in the **Actions** column to export a formatted copy of the details entered online.

## Important steps to avoid technical issues

- Do not use the browser 'back' or 'forward' buttons to navigate in Online Grants.
- Save your data regularly using the web portal **Save** buttons.
- Observe the character limits stated for each text field.
- Do not include URLs in any text field other than the Support Material section.
- Avoid using unusual symbols in text fields.
- Ensure you clear all formatting before you copy and paste into text fields and ensure you do not paste over the character limit stated for the field.
- Each time you exit your draft application ensure you click on **Save and Close** to ensure all data is saved.
- Each time you are finished using Online Grants ensure you click on **Sign out** to close the web portal.
- Ensure that all Online Grants web pages are closed after each session. If there is more than one instance of the Online Grants account or Online Grants web page open, details entered will not be saved.
- Clear your browser history/cache before each session in Online Grants.

## Information

Look for the information icon displayed at the top right of an Online Grants web page. Click on the icon for further helpful information about the page. The information will open in a new tab.

## Help

Look for the help icon that appear next to a field for further details about the information required. Hover your mouse over the icon to display the help details.

## Online application wizard

The Arts Organisations Investment Program online application wizard contains the following sections for you to complete:

### Application wizard

1. Application Details
2. Key Personnel
3. Activity Details
4. Financial Information:
  - Financial Information – Summary
  - Financial Information – Profit and Loss
  - Financial Information – Balance Sheet
5. Organisation Outputs
6. Support Material
7. Grant Application Terms and Conditions

### Application Details page

The Application Details page contains the sections and fields outlined below.

### Funding Category section

It is important that you carefully consider and select the correct program, program category and funding round. The [Arts Organisations Program Guide](#) contains further details about the funding categories.

### Program

Select: Arts Organisation Investment Program – 2023 to 2026

### Program Category

Select:


- Producing and Presenting
- **or**
- Service

### Funding Round


Select:

- Arts Organisation Investment Program – Producing and Presenting
- **or**
- Arts Organisation Investment Program – Service


**Note:** once you have selected the program, program category and funding round the application wizard pages will be created for your Arts Organisation Investment Program application and the **Follow your progress** menu that appears on the right of each application wizard page will display the list of pages shown below.

Follow your progress	
	Application Details
	Key Personnel
	Activity Details
	Financial Information
	Organisation Outputs
	Support Material
	Grant Application Terms and Conditions

### Area of Practice

This field is optional. Refer to help information via the information icon  at the top of the application wizard page for definitions of each area of practice listed.

### Discipline

You must select one option from the list. Refer to help information via the information icon  at the top of the application wizard page for definitions of each discipline listed.

### Description of Discipline

This field is optional. You can use this field to add further specific details about the discipline your organisation may specialise in.

### Activity Outline section

All applicants to the Arts Organisation Investment Program are required to enter the details specified for each field below.

#### Activity Title

Enter the following activity title:

**Arts Organisation Investment Program**

#### Activity Summary

Briefly outline your organisation's core business or purpose as per your current strategic plan.

#### Activity Start Date

Before you enter the activity start date it's important to determine if your organisation is on a calendar year or financial year reporting cycle and then enter the specific dates outlined below. This will ensure the correct budget period is created in the financial information section.

A **calendar year reporting cycle** commences on 1 January and ends on 31 December, with your audited financial accounts and Annual Report completed by the following April.

A **financial year reporting cycle** commences on 1 July and ends on 30 June, with your audited financial accounts and Annual Report completed by the following October.

Click on the calendar icon to select:

- **01/07/2023** for organisations on a **financial year reporting cycle**  
or
- **01/01/2024** for organisations on a **calendar year reporting cycle**

### Activity End Date

- **30/06/2026** for organisations on a **financial year reporting cycle**  
or
- **31/12/2026** for organisations on a **calendar year reporting cycle**

### Mark this section as complete

When you have completed all required details on this page check the box to mark this section as complete, then click on **Save and Next**.

### Important

Please choose the program, category and funding round carefully as you will need to start a new application if you select and save the incorrect program, category or funding round. Contact [Online Grant Support](#) via email for assistance if you select and save the incorrect details.

### Key Personnel

Use the **Add More** button to list your organisation's key personnel. Key personnel include your organisation's core salaried management, administrative and artistic staff.

### Financial Information

The Financial Information section of the Arts Organisation Investment Program application wizard includes the Financial Information summary, Profit and Loss, and Balance Sheet pages.

All organisations are required to complete financial estimates for the first year of funding in the Financial Information section of the application wizard. The financial items and definitions in the Profit and Loss and the Balance Sheet have been closely aligned to those of the Australia Council for the Arts.

### Financial Information summary page

As you enter and save details in the Profit and Loss and Balance Sheet the summary page will update with the key financial totals such as the estimated surplus/deficit for the first year of funding and the projected net assets at the end of the first year of funding.

### Reporting Cycle and Funding Request (per annum)

In the Funding Request (per annum) section you need to select the reporting period according to your organisations financial reporting cycle, then enter your organisation's funding request for the first year of funding only. Note that the program has a minimum

request of \$100,000 per annum. If successful, the funding agreement will outline the funding allocated for each year of the three-year fixed term agreement.

## Calendar year or financial year funding and reporting cycle

### Calendar year reporting cycle

Select **Calendar** to indicate a financial reporting cycle commencing on 1 January and ending on 31 December, with your audited financial accounts and Annual Report completed by the following April.

### Financial year reporting cycle

Select **Financial Year** if your organisation's reporting cycle commences on 1 July and ends on 30 June, with your audited financial accounts and Annual Report completed by the following October.

**Note:** before you can proceed to open and update the **Profit and Loss** and **Balance Sheet** pages you must select and save the **Financial Reporting Cycle** and the **Amount Requested (per annum)** in the **Reporting Cycle and Funding Request** section.


### Profit and Loss

The Profit and Loss page represents the **Statement of Profit or Loss and Other Comprehensive Income**. Click on the **Update Profit and Loss** button on the Financial Information summary page to commence entering your organisation's budget for the first year of funding.

### Balance Sheet

The Balance Sheet page represent the **Statement of Financial Position**. Click on the **Update Balance Sheet** button on the Financial Information summary page to commence entering your organisation's projected year-end financial position.



### Adding Notes

Use the notes field  next to each financial item to add explanations or additional information where relevant. The notes field has a limit of 1000 characters including spaces. If you copy and paste information into the notes field, ensure you clear all formatting first and ensure you do not paste more than 1000 characters.

### Additional Notes

You can use the Additional Notes field to include information relevant to the overall financial estimates for the first year of funding. **Do Not** enter any URLs or web addresses in the Additional Notes field.

### Financial Definitions

It is important that you refer to the financial definitions as you enter your financial estimates for the first year of funding. Hover your mouse over the help icon  next to each category for definitions and specific points to consider for each item. Alternatively, you can click on the information icon  on the top right of the Profit and Loss and Balance Sheet pages to open the full set of financial definitions in a separate tab.

**Note:** The full list of financial definitions can also be found at the end of this document for you to refer to when developing your application.



## Organisation Outputs

All organisations are required to provide anticipated Organisation Outputs for the first year of funding (calendar-year 2024 or financial-year 2023-24).

Outputs are specific measurable things generated by your activities. This information will be considered as part of your application and provide further clarity about your activities for the assessor. The outputs also provide important data for the department for research, analysis and advocacy purposes. All organisations are different, and some sections/outputs may not apply to you. You only need to provide outputs for the categories and items relevant to your activities.


The Organisation Outputs included here are based on a balance between data previously collected through the DLGSC Culture and the Arts Quantitative Data Summary and the Australia Council's activity reporting requirements. A priority has been to include activity outputs that have been collected for a number of years, as well as those that align to new government priority areas for data collection, as identified through the AOIP Outcome Framework.

## Organisation Output Definitions

It is important that you refer to the Organisation Output definitions as you enter your activity and program outputs. Hover your mouse over the help icon  next to each category for definitions and specific points to consider for each item. Alternatively, you can click on the information icon  on the top right of the Organisation Outputs page to open the full set of Organisation Output definitions in a separate tab.

**Note:** The full list of Organisation Output Definitions, as well as notes and examples can also be found at the end of this document for you to refer to when developing your application.

## Adding Notes

Use the Notes field  next to each Organisation Output item to add explanations or additional information where relevant. The Notes field has a limit of 1000 characters including spaces. If you copy and paste information into the Notes field, ensure you clear all formatting first and ensure you do not paste more than 1000 characters.

## Additional Notes

You can use the Additional Notes field to include information relevant to the overall activity and program outputs for the relevant year of funding. **Do Not** enter any URLs or web addresses in the Additional Notes field.

## Support Material

Support material forms an important part of our application. Make sure you read the program guide for detailed information regarding formats, limits and upload instructions. The Support Material section of the application wizard allows upload of files up to 5MB per file, and web links (URL) for audio and video.

## Strategic Plan

Please note that your strategic plan should include a reflection of your historical financial performance and financial forecast for each year covered by the plan. Attach your strategic plan in the Support Material section of the application wizard.

## Additional Financial Information

Attach a copy of your most recent audited accounts in the **Support Material** section of the application wizard. For organisations on a calendar year reporting cycle this will be 2021 audited accounts. For organisations on a financial year reporting cycle this will be 2020/2021 audited accounts.

## Grant Application Terms and Conditions

Before you submit your application, you will need to read and confirm that you understand the terms and conditions outlined in the following sections:

- Grant Application Terms and Conditions
- Media Contact Consent
- Working with Children
- Privacy and Freedom of Information

## Final check before you submit

Make sure everything you need for your application is included because once you submit your application there is no opportunity to add or amend anything.

## Submit your application

When you have completed all sections, click **Submit as Final**. Note that all sections of the application wizard must be marked as complete before the **Submit as Final** button will be enabled.

## Application submission confirmation

After you click on Submit as Final you will be directed to the application submission confirmation page.

From this page you can:

- review details about what happens next and note your application reference
- generate a submission receipt
- export a copy of your submitted application
- close and return to your homepage

## Generate a submission receipt

Click on **Generate Receipt** to download a copy of your application submission receipt.

## Export a copy of your application

Click on **Export Application** and select your preferred format (PDF or Word) to download and save a formatted copy of your submitted application.

## Close

Click on **Close** to return to your homepage. When you are finished in the Online Grants portal ensure you click on **Sign out** to close the web portal.



## Notification

You will be advised in writing of the outcome of your application approximately 19 weeks after the closing date.

## Contact us

### Technical support

Contact **Online Grant Support** via email if you require technical assistance with your online application: [onlinegrantsupportca@dlqsc.wa.gov.au](mailto:onlinegrantsupportca@dlqsc.wa.gov.au)

### Grants Officers

For advice or assistance with your application, contact a Grants Officer:

**Telephone:** (08) 6552 7400

**Email:** [grantsprogramsca@dlqsc.wa.gov.au](mailto:grantsprogramsca@dlqsc.wa.gov.au)

## Financial Definitions

### Profit and Loss Financial Item Definitions

#### Income

##### 1. WA - DLGSC Culture and the Arts Income

###### **1.01 WA - DLGSC Culture and the Arts - AOIP (per annum):**

Funding received through the Arts Organisation Investment Program (AOIP) per annum.

###### **1.02 WA - DLGSC Culture and the Arts - Royalties for Regions:**

Grants received through the WA Royalties for Regions Program administered via DLGSC Culture and the Arts, i.e. Regional Arts and Cultural Investment Program (RACIP), Regional Exhibition Touring Boost (RETB).

###### **1.03 WA - DLGSC Culture and the Arts - Project Funding:**

One-off funding for specific projects / activities administered through DLGSC Culture and the Arts (i.e. 15K-plus, Strategic Initiatives).

##### 2. WA - Other WA State Agencies Income

###### **2.01 WA - Other WA State Agencies - Multiyear Funding:**

Funding that spans across a number of years and supports the organisation's annual program of activity (also referred to as 'Operational Grants') from other WA State Agencies (excluding DLGSC - Culture and the Arts).

###### **2.02 WA - Other WA State Agencies - Royalties for Regions:**

Grants received through the WA Royalties for Regions Program (excluding any administered via DLGSC Culture and the Arts).

###### **2.03 WA - Other WA State Agencies - Project Funding:**

One-off funding for specific projects / activities from other WA State Agencies (excluding DLGSC - Culture and the Arts).

###### **2.04 WA - Other WA State Agencies - Capital Grants:**

Capital grants received from other WA State Agencies (excluding DLGSC - Culture and the Arts).

###### **2.05 WA - Other WA State Agencies - In Kind Support:**

Services and assets (other than cash) received free of charge, or at an amount below market value from other WA State Agencies (excluding DLGSC - Culture and the Arts).

##### 3. WA – Lotterywest Income

###### **3.01 WA - Lotterywest - Project Funding:**

One-off funding for specific projects / activities from Lotterywest.

###### **3.02 WA - Lotterywest - Capital Grants:**

Capital grants received from Lotterywest.

### **3.03 WA- Lotterywest - In Kind Support:**

Services and assets (other than cash) received free of charge, or at an amount below market value from Lotterywest.

## **4. WA - Healthway Income**

### **4.01 WA - Healthway - Project Funding:**

One-off funding for specific projects / activities from Healthway.

### **4.02 WA - Healthway - Capital Grants:**

Capital grants received from Healthway.

### **4.03 WA - Healthway - In Kind Support:**

Services and assets (other than cash) received free of charge, or at an amount below market value from Healthway.

## **5. WA - Local Government Income**

### **5.01 WA - Local Government - Multiyear Funding:**

Funding that spans across a number of years and supports the organisation's annual program of activity (also referred to as 'Operational Grants') from local governments in WA.

### **5.02 WA - Local Government - Project Funding:**

One-off funding for specific projects / activities from local governments in WA.

### **5.03 WA - Local Government - Capital Grants:**

Capital grants received from local governments in WA.

### **5.04 WA - Local Government - In Kind Support:**

Services and assets (other than cash) received free of charge, or at an amount below market value from local governments in WA.

## **6. Australia Council Income**

### **6.01 Australia Council - Multiyear Funding:**

Funding that spans across a number of years and supports the organisation's annual program of activity (also referred to as 'Operational Grants') from the Australia Council (i.e. Visual Arts and Craft Strategy Funding, Four Year Funding)

### **6.02 Australia Council - Project Funding:**

One-off funding for specific projects / activities from the Australia Council.

### **6.03 Australia Council - Capital Grants:**

Capital grants from the Australia Council.

### **6.04 Australia Council - In Kind Support:**

Services and assets (other than cash) received free of charge, or at an amount below market value from the Australia Council.

## 7. Other Commonwealth Income

### 7.01 Other Commonwealth - Recurrent Funding:

Funding that spans across a number of years and supports the organisation's annual program of activity (also referred to as 'Operational Grants') from the Commonwealth Government.

### 7.02 Other Commonwealth - Project Funding:

One-off funding for specific projects / activities from the Commonwealth Government.

### 7.03 Other Commonwealth - Capital Grants:

Capital grants from the Commonwealth Government.

### 7.04 Other Commonwealth - In Kind Support:

Services and assets (other than cash) received free of charge, or at an amount below market value from the Commonwealth Government.

## 8. Other State or Territory Agency Funding

### 8.01 Other State or Territory Agency Funding:

All grants or funding received from any other Australian State or Territory.

## 9. Overseas Funding

### 9.01 Overseas Funding:

Includes grants from an overseas organisation (that may be a government agency or community organisation) to sponsor or exhibit an overseas activity / performance or event.

## 10. Private Sector Contributions

Income that is not directly associated with a direct exchange of the organisation's product or service. It often includes private sector income or income from partnerships.

### 10.01 Sponsorships – Cash:

Monies received in exchange for rights, services, or goods.

### 10.02 Sponsorships - In Kind:

The dollar value of any goods and services you receive free of charge in exchange for rights, services or goods (does not include in kind support from Government as part of a funding program). For example, furniture, equipment, materials, venue and office space.

### 10.03 In Kind volunteer or pro bono services:

The dollar value of volunteer or pro bono services you receive free of charge. For example, professional services (e.g. legal, financial) and volunteers used in production / admin capacity.

### 10.04 Philanthropy Unrestricted Donations:

Unrestricted (received as a general donation to the organisation that is not tied to any specific purpose) gifts where the donor does not receive a material benefit in return. Includes membership fees (excluding service organisation membership). These may include cash (e.g. regular or one-off donations from individuals / organisations, workplace giving, public collections etc.) or in-kind (e.g. property, cultural items like art works, books, jewellery).

**10.05 Philanthropy Unrestricted Bequests:**

Unrestricted (received as a general donation to the organisation that is not tied to any specific purpose) donation of money or property (including goods) that is transferred to the organisation on the donor's death, as specified in the donor's will. It can be given unconditionally or with conditions, which are legally binding. These may include cash (e.g. regular or one-off donations from individuals / organisations, workplace giving, public collections etc.) or in-kind (e.g. property, cultural items like art works, books, jewellery, volunteer or pro bono services etc.).

**10.06 Unrestricted Fundraising:**

Unrestricted (received as a general donation to the organisation that is not tied to any specific purpose) income from fundraising events / dinners, auctions, raffles etc. where the donor receives a material benefit in return. Cash income from fundraising event tickets sales or in-kind from donation of materials or services.

**10.07 Philanthropy Unrestricted Foundations:**

Unrestricted (received as a general donation to the organisation that is not tied to any specific purpose) income from a foundation/s.

**10.08 Philanthropy Restricted Donations:**

Restricted (received for a specific purpose that can only be spent for that purpose) gifts where the donor does not receive a material benefit in return. Includes membership fees (excluding service organisation membership). These may include cash (e.g. regular or one-off donations from individuals/ organisations, workplace giving, public collections etc.) or in-kind (e.g. property, cultural items like art works, books, jewellery).

**10.09 Philanthropy Restricted Bequests:**

Restricted (received for a specific purpose that can only be spent for that purpose) donation of money or property (including goods) that is transferred to the organisation on the donor's death, as specified in the donor's will. It can be given unconditionally or with conditions, which are legally binding. These may include cash (e.g. regular or one-off donations from individuals/ organisations, workplace giving, public collections etc.) or in-kind (e.g. property, cultural items like art works, books, jewellery, volunteer or pro bono services etc.).

**10.10 Restricted Fundraising:**

Restricted (received for a specific purpose that can only be spent for that purpose) income from fundraising events / dinners, auctions, raffles etc. where the donor receives a material benefit in return. Cash income from fundraising event tickets sales or in-kind from donation of materials or services.

**10.11 Philanthropy Restricted Foundation:**

Restricted (received for a specific purpose that can only be spent for that purpose) income from a foundation/s.

**11. Program Income**

Self-generated income from the organisation's core artistic activities (e.g. artistic activity, education activity and any supplementary activity).

**11.01 Performance Single Ticket Sales:**

Includes single ticket and entry fees for self-presented shows / performances of an artistic work (excluding educational performances, which should be reported under 'Education, Community, and Industry Development Attendance Fees').

**11.02 Performance Subscription Ticket Sales:**

Includes subscription ticket sales for self-presented performances of an artistic work. Not applicable to all: use only if company has a subscription season.

**11.03 Performance Fees:**

Performance fees for presenting an artistic work. Can include performance fees, contract fees, recording and broadcast fees, commercial hire fees, orchestra pit services (excluding co-producer fee).

**11.04 Performance Co-Producer Fees:**

Fee received for completing a substantial portion of the creative producing function of an artistic work.

**11.05 Publication Book Sales:**

Income generated from publication of books, magazines, journals, newsletters and other artistic publications.

**11.06 Royalties:**

Income generated from a percentage of sale, or a flat fee that are paid to the author or composer (or the current copyright holder) for each copy of a book / record sold or for each public performance of a work.

**11.07 Exhibitions Admissions:**

Income generated from admission and entry fees at an exhibition.

**11.08 Education, Community, and Industry Development Attendance Fees:**

Income from school programs, workshops, classes, seminars, industry development and other learning related activities and community projects.

**11.09 Other Events Attendance Fees:**

Income generated from admission and fees to other events (excluding performances, exhibitions, education or other learning related activities).

**11.10 Service Fees (including Membership Fees):**

Income generated from the provision of services. For example, administration or auspicings fees, management fees, consultants' fees or commissioning income. Includes membership fees for Service Organisations.

**11.11 Program Sundry and Other Income:**

Other program related income not included elsewhere.

**12. Non-Program Income**

Self-generated income from the organisation's non-core artistic activities.

**12.01 Retail Sales:**

Income generated from food and beverage sales, restaurant trading, commissions from sale, merchandising etc.

**12.02 Resources:**

Includes venue / theatre / facilities hire, building and office rental income, props and instrument hire, costume hire, equipment hire, royalties and licensing income not included elsewhere public usage income from photocopying, ticketing income for third party events, parking income, etc.

**12.03 Interest and Investments:**

All income earned through interest on investments, including dividends received.

**12.04 Advertising Revenue:**

Income generated from advertisements, e.g. advertisements in magazines / brochures and programs.

**12.05 Other Sundry Income:**

Earned income not included elsewhere such as recoveries, reimbursements received, one-off sales, freight collected, late fees collected, management and auspicings fees (non-program related), booking fees and other sundry income.

**13. Other Comprehensive Income****13.01 Other Comprehensive Income:**

Includes revaluation of property plant and equipment, net change in fair value of available-for-sale financial assets.

**Expenditure****1. Direct Program Costs**

Direct costs from the organisation's core artistic activities that are not salary related.

**1.01 Performance Production Costs:**

Includes performance equipment, lighting, audio visual, scenic, staging and materials such as lighting and sound equipment and hire, visual equipment and hire; includes set design, scenic materials, staging equipment and hire; costume and set maintenance: specific insurances, licences, fees and permits, production incidentals. Contingency. Co-presenter fee and commissioning fees.

**1.02 Travel and accommodation:**

These are direct travel and accommodation cost associated with the delivery of your program. For example performing or exhibiting outside home location. Can include travel and transportation costs, packing and crating costs, installation costs, demounting costs, bump in / out consumables, travel allowances and per diems.

**1.03 Performance Venue Hire Charges:**

Includes venue hire, front of house costs, rehearsal venue costs, other venue costs and performance related venue costs such as venue security, venue cleaning.

**1.04 Publication Printing:**

Costs of publication printing.

**1.05 Publication Program Costs:**

Publication production costs (excluding printing). For example, publishing cost, manufacturing, distribution costs, etc.

**1.06 Exhibitions Venue Hire Charges:** Includes exhibition venue hire, front of house costs, other venue costs and exhibition specific venue costs such as venue security, venue cleaning.

**1.07 Exhibition Program Costs:**

Exhibition production costs (excluding venue and charges) associated with organising and delivering an exhibition. For example, equipment hires, display and furniture hire, sound and lighting, insurances, licences, fees and permits and other direct costs.

**1.08 Education, Community, and Industry Development Venue Hire Charges:**

Includes venue hire for school programs, workshops, classes, seminars, industry development and other learning related activities and community projects. Also, can include front of house costs, venue security and venue cleaning.

**1.09 Education, Community, and Industry Development Program Costs:**

Production costs associated with delivering school programs, workshops, classes, seminars, and other learning related activities and community projects. For example, equipment hires, furniture and fixture hire, sound and lighting, insurances, licences, fees and permits and other direct costs.

**1.10 Contracted Artists and Creative Consultants:**

Includes fees paid to external artists, arts workers and creative consultants not employed by the organisation. For example, contracted performers, writers, composers, guest presenters, etc.

**1.11 Other Direct Program Costs:**

Other program related expenses not included elsewhere.

**2. Non-direct Program Costs****2.01 Marketing and communication expenses:**

Cost associated with marketing promotion and communications e.g. advertising, promotional materials, website (Including design, website content, website maintenance, website hosting - if not capitalised), newsletters and other publications not for sale, documentation costs, annual reports.

**2.02 Development expenses:**

Costs associated with business development costs such as generating, or servicing contributed income.



**2.03 Contractors and Consultants:**

Fees paid to external (excluding artists, arts worker and creative) consultants and contractors. For example, recruitment and IT consultancy.

**2.04 Depreciation Expense:**

Cost of 'using up' or loss in value over the fiscal year of tangible and intangible assets. Depreciation allocates the cost of a tangible asset over its useful life. Amortisation is a routine decrease in value of an intangible asset.

**2.05 Infrastructure Expenses:**

Includes rent, repairs and maintenance, rates and taxes, property management expenses, etc

**2.06 Office consumables, resources, and telecommunications:**

May include office supplies, printing and copying, computer consumables, journals and subscriptions, memberships and affiliations, records and filing costs, software purchases and maintenance, equipment repairs and maintenance, minor equipment purchases (under \$500), equipment rental expenses, postage, courier, freight paid, telephone, mobile phone costs, ISP internet costs.

**2.07 Insurance, legal, finance, and governance costs:**

All costs associated with general insurance, public and product liability, director's liability insurance. Does not include workers compensation. Cost associated with legal, financial and governance undertakings.

**2.08 Sundry Expenses:**

Sundry and other administration expenses not recorded elsewhere.

**2.09 Lease Interest Expenses:**

Sundry and other administration expenses not recorded elsewhere.

**2.10 Right of Use Asset Depreciation Expense:**

Any depreciation expense incurred on your Right of Use Assets for lease accounting in accordance with *AASB 16 Leases* and/or *AASB 2018-8: Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities*.

**3. Capital Project Costs****3.01 Capital Project Costs:**

Costs associated in deriving income for a specific capital project.

**4. Salaries, Wages and Fees:**

This represents all salaries and wages paid to all staff employed by the arts organisation on a permanent or casual basis (including replacement staff). This includes only employees included on the organisation's payroll system.

#### **4.01 Artists and Creatives Salaries:**

Salaries, wages and fees specifically associated with artists, creative directors, exhibiting artists, performers, arts workers, writers, designers, musicians, composers, conductors, and other creatives.

#### **4.02 Production and Technical Salaries:**

Salaries wages and fees specifically associated with technical or production staff. Can include stage management, exhibition installers, recording engineers, producers and mechanists, production and technical, wardrobe, bump-out labour.

#### **4.03 Management and Administration Salaries:**

Salaries, wages and fees specifically associated with management, administrative, marketing and development. All staff not included elsewhere.

#### **4.04 Allowances and On-Costs:**

Covers all costs associated with employment support (e.g. job support, vocational development, supervision, counselling, and debriefing). Can include on-costs, workers' compensation, superannuation, annual leave costs, long service leave costs, sick leave costs, salary packaging expenses, payroll tax, fringe benefits tax, termination payments.

Allowances if not included in Touring and Travel: travel allowance, living allowances and per diems, accommodation allowances, childcare allowances, housing allowance.

Professional Development: staff training and professional development, seminars and conferences attended.

Recruitment expenses. staff amenities.

## **Balance Sheet Financial Item Definitions**

### **Assets**

#### **1. Current Assets**

##### **1.01 Cash and Cash Equivalents:**

Includes cheque and bank accounts including bank overdraft, electronic payments clearing, deposited funds, petty cash, cash floats, term deposits and short-term investments that are expected to be converted to cash in the next 12 months.

##### **1.02 Receivables and Prepayments:**

Also known as trade debtors. The account shows the gross accounts receivable still owing by debtors to the organisation at the end of the financial period which are expected to be collected in the next 12 months. Also includes Doubtful Debts, Deposits with Suppliers, Security Bonds Paid, Agency Sales Held in Trust, Accrued Income and Other Deposits.

##### **1.03 Other Current Assets:**

Other current assets not specifically included in previous rows. May include some prepayments, deposits and bonds.

## 2. Non-Current Assets

### 2.01 Long Term Investments:

Financial assets that are available-for-sale or trading that are not expected to be converted to cash in the next 12 months such as investment trusts, managed funds, securities, shares in companies.

### 2.02 Property, Plant and Equipment (net):

Includes land and buildings, leasehold improvements, movable plant and equipment, IT and office equipment, libraries and educational resources, musical instruments, art collections, costumes, scenery sets and production properties, furniture and fixtures and motor vehicles, LESS accumulated depreciation for each asset class.

### 2.03 Other Non-Current Assets:

Other non-current assets not specifically included in previous items which may include biological assets and long-term assets to be sold but not in the next 12 months.

## Liabilities

### 1. Current Liabilities

#### 1.01 Current Trade Creditors and Other Payables:

Other creditors payable within 12 months.

#### 1.02 Current Employee Benefits:

Employee benefits that may be payable within the next 12 months including Provision for Annual Leave, Provision for Long Service Leave, Provision for Personal or Carer's leave, and Salary Sacrifice.

#### 1.03 Current Income in Advance (including Grants in Advance):

Any revenue or income that relates to future reporting periods such as earned income received in advance, membership fees in advance, subscriptions in advance, sponsorship received in advance, box office income in advance, grants received in advance and unexpended grants.

#### 1.04 Other Current Liabilities:

Other current liabilities not specifically included in other items and payable within 12 months. This also includes funds held in trust for a third party either paid by the government or another party to be passed onto a different recipient than the organisation. Including DGR trust funds, Auspice Grants and Income, Unexpended Auspice Grants, Deposits Collected.

### 2. Non-Current Liabilities

#### 2.01 Non-Current Employee Benefits:

Refers to all employee-related long-term provisions, for example long service leave that has been accumulated by employees and is not expected to be paid within the next 12 months.

## **2.02 Other Non-Current Liabilities:**

Any other liabilities that are not expected to be actioned in the next 12 months and that are not specifically listed in other items.

## **Equity**

### **1. Equity**

#### **1.01 Contributed Equity:**

Includes any contributions made by members to establish the organisation. No ongoing member fees should be included - they are treated as revenue.

#### **1.02 Retained Earnings:**

Total Equity Previous Year + Net Surplus or Deficit Current Year - (Restricted Reserves + Asset Revaluation Reserve + Contributed Equity + General Reserves).

#### **1.03 Asset Revaluation or Asset Impairment Reserve:**

The asset revaluation reserve is used to revalue certain non-current assets, such as land and buildings. The amounts in the reserve are generally the difference between the asset's cost and its market (or current) value.

#### **1.04 General Reserves (Unrestricted):**

Other reserves which have been accumulated but are not restricted or designated for a specific purpose.

#### **1.05 Restricted / Designated Reserves:**

Restricted or designated reserves is essentially any amount of money specifically set aside by the organisation for future purposes such as the capital profits reserve, building maintenance reserve, endowment/bequests reserve, instruments reserve, sinking fund, IT reserve, reserves incentive scheme etc. Also, the organisation may have a Capital Grant Reserve for grants received by the organisation for capital purchase and subsequently adjusted for yearly depreciation.

## **Organisation Output Definitions**

Organisation Outputs are valuable information that can be used for research, analysis and advocacy, and for benchmarking on a state, national and international level. It is important that you refer to the Organisation Output definitions as you enter the planned and actual activity and program outputs.

### **Notes and Examples**

Because the Organisation Output categories capture specific information about different aspects of the work, some of the work done by your organisation may need to be included in multiple Organisation Output categories.

For example, a new theatre production that was created by your organisation over two separate creative developments, had one season in Perth (10 performances from which box

office takings were collected) and one regional tour (15 performances that received presentation fees rather than box office takings), would result in the following Organisation

Outputs:

- 2 creative developments
- 1 Western Australian new work
- 1 self-entrepreneuried show (the Perth season)
- 1 contract-fee show (the regional tour)
- 25 performances (the total performances)

### **01. Creative Development:**

Provide the number of discrete creative developments, which may include showing of work in progress, but not presentation of completed work.

### **02. West Australian Aboriginal New Works:**

Provide the number of presentations of new WA work developed by West Australian Aboriginal artists and / or creatives (original WA content, both world and Australian premiere, including online works). Note that live productions, recordings or broadcasts presented within a continuous time frame, regardless of the number of performances and locations, are considered to be one work. For example, a tour of five venues over four weeks, with six performances in each venue, is one work. A subsequent further tour six months later is a second work. A live production, recording or broadcast containing a number of shorter works is considered to be one work. For example, a single concert performance of five short pieces is one work, and a recording is a single work, regardless of the number of tracks.

### **03. West Australian all other New Works:**

Provide the number of presentations of new WA work other than work developed by West Australian Aboriginal artists and / or creatives (original WA content, both world and Australian premiere, including online works). Note that live productions, recordings or broadcasts presented within a continuous time frame, regardless of the number of performances and locations, are considered to be one work. For example, a tour of five venues over four weeks, with six performances in each venue, is one work. A subsequent further tour six months later is a second work. A live production, recording or broadcast containing a number of shorter works is considered to be one work. For example, a single concert performance of five short pieces is one work, and a recording is a single work, regardless of the number of tracks.

### **04. Existing West Australian Works:**

Provide the number of presentations of already existing WA work. Note that live productions, recordings or broadcasts presented within a continuous time frame, regardless of the number of performances and locations, are considered to be one work. For example, a tour of five venues over four weeks, with six performances in each venue, is one work. A subsequent further tour six months later is a second work. A live production, recording or broadcast containing a number of shorter works is considered to be one work. For example, a single concert performance of five short pieces is one work, and a recording is a single work, regardless of the number of tracks.

#### **05. Australian Work (excluding WA work):**

Provide the number of presentations of Australian work (excluding WA work). Note that live productions, recordings or broadcasts presented within a continuous time frame, regardless of the number of performances and locations, are considered to be one work. For example, a tour of five venues over four weeks, with six performances in each venue, is one work. A subsequent further tour six months later is a second work. A live production, recording or broadcast containing a number of shorter works is considered to be one work. For example, a single concert performance of five short pieces is one work, and a recording is a single work, regardless of the number of tracks.

#### **06. International Work (excluding Australian work):**

Provide the number of presentations of international work. Note that live productions, recordings or broadcasts presented within a continuous time frame, regardless of the number of performances and locations, are considered to be one work. For example, a tour of five venues over four weeks, with six performances in each venue, is one work. A subsequent further tour six months later is a second work. A live production, recording or broadcast containing a number of shorter works is considered to be one work. For example, a single concert performance of five short pieces is one work, and a recording is a single work, regardless of the number of tracks.

#### **07. Self-entrepreneuried Shows:**

Provide the total number of shows from which your organisation receives part of or total box office takings and bears the associated risks. Note that the number of performances of each show should not be recorded here.

#### **08. Contract-fee Shows:**

Provide the total number of shows your organisation receives a fee to produce / present and receives no box office takings. Note that the number of performances of each show should not be recorded here.

#### **09. Co-production Shows:**

Provide the total number of shows involving two or more companies investing in the creation and / or presentation of a production where at least one of the companies has an investment in both the creation and presentation. Note that the number of performances of each show should not be recorded here.

#### **10. Outside Hire Shows:**

Provide the total number of shows that are commercial hires of a venue (as opposed to Self-entrepreneuried shows). This will only relate to performing arts centres / venues. The number of performances of each show should not be recorded here.

#### **11. Self-curated Exhibitions:**

Provide the number of exhibitions that your organisation has developed and conducted bearing most of the risks. Note that the number of works exhibited in each exhibition is not counted. Displays of permanent collections should not be included unless relating to specific works being curated/presented as special exhibitions.

#### **12. Other Exhibitions:**

Provide the number of exhibitions that are not curated or initiated by your organisation, where most of the risk is borne by another party, such as where you are paid a fee for

specific services relating to an exhibition, or where an exhibition is held in partnership with others. Note that the number of works exhibited in each exhibition is not counted.

### **13. Publications:**

Provide the number of books, journal editions, arts magazines, literary publications, one-off publications (like major catalogues). Each book or journal edition counts as one publication regardless of how many short works are included within it. In the case of serial publications, each issue is considered one publication. Industry or sector newsletters can be included but annual reports, exhibition or theatre programs and membership newsletters which are not generally available to the public cannot.

### **14. Recordings:**

Provide the number of audio or audio / visual recordings facilitated by your organisation that are made in a format that can be played back, streamed or reproduced, i.e. an album, an EP (extended play), a podcast, or a video.

### **15. Screenings:**

Provide the number of screenings (of films or other media) organised by your organisation.

### **16. Seminars and Conferences:**

Provide the number of public lectures, seminars and conferences organised by your organisation.

### **17. Research and Development Activities:**

Provide the number of activities your organisation undertakes to systematically research, test, and develop new products, services or ways of working, other than activities classified as creative developments (see 1.01).

### **18. Workshops (not in schools):**

Provide the number of courses and workshops that are delivered outside of a school context. Each session counts as one workshop. For example, two different professional learning workshops delivered on the same day will count as two workshops.

### **19. School Program Activities:**

Provide the number of courses and workshops that are delivered to schools. Each session counts as one activity. For example, an artist attending three different classrooms would count as three activities.

### **20. Self-defined Activities:**

Provide the number of any other presentation activities here and use the notes section to describe the nature of these activities.

### **21. Activities targeted specifically to improve mental health and wellbeing of all participants:**

Provide the number of activities that are designed, targeted and delivered explicitly to improve the mental health and wellbeing of participants. Mental health is a state of well-being in which an individual realises their own potential, can cope with the normal stresses of life, can work productively and fruitfully, and is able to make a contribution to their community.

**22. Activities Targeting Specific Demographics:**

Provide the number of activities that are designed, targeted and delivered explicitly for people who belong to the specific demographic groups listed.

**23. Activities undertaken in partnership / collaboration with other organisations:**

Provide the number of activities undertaken through a coordinated collaboration between two or more parties to achieve a common goal, mutual benefit, and / or through a sharing of knowledge and resources.

**24. Activities undertaken with enhanced accessibility:**

Provide the number of activities undertaken that have the specific accessibility features listed.

**25. Performances:**

Provide the total number of performances here. This should include each instance that the show or work is performed.

**26. Exhibition Days - Self-curated:**

Provide the total number of self-curated exhibition days by totalling the days that each self-curated exhibition is open.

**27. Exhibition Days - Other Exhibitions:**

Provide the total number of other exhibition days by totalling the days that each exhibition that is not self-curated is open.

**28. Publication Sales:**

Provide the number of non-digital and digital publications sold.

**29. Free Publications:**

Provide the number of non-digital and digital publications given away for promotional purposes or accessed at no cost, including streaming and downloading. Note that this should not include free programs or information sheets but should include catalogues or other publications that would normally be sold.

**30. Publication Lending:**

Provide the number of times publications are borrowed from public and educational lending libraries.

**31. Publications with Enhanced Accessibility:**

Provide the number of publications released that have the specific accessibility features listed.

**32. Recording Sales:**

Provide the number of sales of any audio or audio/visual recordings facilitated by your organisation that are made in a format that can be played back, streamed or reproduced.

**33. Other Works / Products Sales:**

Provide the number of sales of any works or products, other than recordings, that are outputs of your organisation. Do not include ticket sales.



**34. Inbound Tours:**

Provide the number of tours that your organisation is hosting or that are coming to your venue.

**35. Outbound Tours:**

Provide the number of tours that your organisation is delivering.

**36. Festivals:**

Provide the number of festivals that your organisation delivers.

**37. Total Artists Engaged, Supported or Represented:**

Provide the total number of artists engaged, supported or represented including those paid and unpaid.

**38. Artists engaged, Supported or Represented from Specific Demographics:**

Provide the number of artists engaged, supported or represented from the specific demographic groups listed. This should include both paid and unpaid involvement.

**39. Total Services Delivered:**

Provide the total number of services delivered by your organisation. This can include provision of advice, auspicing, commercial presentation, provision of infrastructure and/or resources, sector development events, publications and workshops, research and evaluations.

**40. Services Targeting Specific Demographics:**

Provide the number of services provided to people who belong to the specific demographic groups listed. This can include provision of advice, auspicing, commercial presentation, provision of infrastructure and / or resources, sector development events, publications and workshops, research and evaluations.

**41. Paid Attendance - Self-entrepreneuried:**

Provide the number of tickets sold to self-entrepreneuried activities including those purchased through subscriptions.

**42. Paid Attendance - Contract Fee:**

Provide the number of tickets sold to contract-fee activities including those purchased through subscriptions.

**43. Unpaid Attendance at Ticketed Activities:**

Provide the number of complimentary and free tickets used at activities where entrance is by ticket or fee.

**44. Unpaid Attendance at Non-ticketed Activities:**

Provide an estimate of attendances at activities where entrance is free to all.

**45. Participants Who Pay a Fee:**

Provide the number people who pay to attend or participate in seminars, conferences, workshops, masterclasses, projects or other activities (where the intention of the activity is the development of skills for participants and / or collaboration between artists and participants in a creative process). To calculate the number of participants, multiply the

number of sessions by the number of participants in each session. For example, if your organisation runs a series of ten workshops with the same five people in attendance at all sessions, then the total number of participants is considered to be fifty.

#### **46. Participants Who Don't Pay a Fee:**

Provide the number people who attend or participate in seminars, conferences, workshops, masterclasses, projects or other activities (where the intention of the activity is the development of skills for participants and / or collaboration between artists and participants in a creative process) at no cost. To calculate the number of participants, multiply the number of sessions by the number of participants in each session. For example, if your organisation runs a series of ten workshops with the same five people in attendance at all sessions, then the total number of participants is considered to be fifty.

#### **47. Non-artists Supported or Represented:**

Provide the number of people (other than professional artists) supported by the services of your organisation.

#### **48. Financial Members:**

Provide the number of members who pay a fee to join and/or an annual renewal fee. This can include friends of your organisation.

#### **49. Non-financial Members:**

Provide the number of non-paying members including corporate, associate, life and honorary members.

#### **50. Digital Audience:**

Provide the total digital audience numbers, including newsletter subscribers, page views, followers, content views, and / or other.

#### **51. Creative Employees FTE:**

Provide the FTE (Full Time Equivalent) for all creative employees. Each full-time employee is counted as 1.0 FTE. In order to work out the FTE worked by part-time staff you will need to work out the hours worked by part-time employees as a portion of a full-time employee's hours. For example, if two part-time staff each work one day per week every week of the year then that equates to 0.4 FTE in total, since one full-time employee working five days a week is 1.0 FTE. In order to work out the FTE worked by casual staff you can use the total weeks worked as a portion of the full year. For example, if you employ one casual employee for 13 weeks then that is 0.25 FTE, as 13 weeks is a quarter of a year.

#### **52. Arts Support Employees FTE:**

Provide the FTE (Full Time Equivalent) for all arts support employees. Each full-time employee is counted as 1.0 FTE. In order to work out the FTE worked by part-time staff you will need to work out the hours worked by part-time employees as a portion of a full-time employee's hours. For example, if two part-time staff each work one day per week every week of the year then that equates to 0.4 FTE in total, since one full-time employee working five days a week is 1.0 FTE. In order to work out the FTE worked by casual staff you can use the total weeks worked as a portion of the full year. For example, if you employ one casual employee for 13 weeks then that is 0.25 FTE, as 13 weeks is a quarter of a year.

**53. Creative Employees Head Count:**

Provide the total number of creative employees.

**54. Arts Support Employees Head Count:**

Provide the total number of arts support employees.

**55. Employee Head Count Demographics:**

Provide the total number of employees belonging to targeted demographic groups.

**56. Volunteers Head Count:**

Provide the total number of volunteers engaged.

**57. Estimated Volunteer Hours:**

Provide the estimated number of hours worked by volunteers in total.

**58. Board Members Head Count:**

Provide the number of board members.

**59. Board Member Demographics:**

Provide the number of board members belonging to the specific demographic groups listed.

**60. Professional / Skill Development Demographics:**

Provide the number of people engaged in professional and / or skills development who belong to the specific demographic groups listed.

## Specific Demographic Definitions

**People who reside in outer-metropolitan locations of Perth**

Outer-metropolitan locations are defined by the following postcodes: 6020; 6022-6028; 6030-6038; 6041; 6044; 6054-6058; 6063-6090; 6106-6150; 6155; 6162-6199.

**Regional / remote employees, regional / remote people**

Employees and / or people who reside in one of the nine Department of Primary Industry and Regional Development's regions, which are outside of metropolitan Perth.

Please refer to this map for specifications:

[https://researchlibrary.agric.wa.gov.au/gis\\_maps/29/](https://researchlibrary.agric.wa.gov.au/gis_maps/29/)

**People with lived experience of mental health issues**

People with lived experience of mental health issues can identify either as someone who has lived, or living, with a mental health issue that interferes with the person's cognitive, emotional or social abilities as a family member and/or carer who has experience in supporting a person who has lived, or living, with a mental health issue

See WA Mental Health Commission for more info:

<https://www.mhc.wa.gov.au/your-health-and-wellbeing/about-mental-health-issues/>