

1.02 Asset Revaluation or Asset Impairment Reserve: This refers to the cumulative changes in value of fair value assets.

1.03 Contributed Equity: The amount of cash and other assets that owners have invested in the company.

1.04 Retained Earnings: Accumulated surplus/deficit and comprehensive income.

1.05 Current Surplus (loss): Current year surplus/deficit, including any current year comprehensive income.

1.06 Unrestricted Reserves: Prior years' carried forward retained earnings (accumulated surplus/deficit and comprehensive income) for general (unrestricted) use.

Target Output Definitions

The target output data will be used to gather valuable information that can be used for industry advocacy and for benchmarking on a state, national and international level.

It is important that you refer to the Target Output definitions as you enter the targets for activity and program outputs.

Notes and Examples

Please note that some of the work done by your organisation may need to be included in multiple target output categories. This is because the target output categories are designed to capture specific information about different aspects of the work.

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 target 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)

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

01.02 West Australian New Works: Provide the number of presentations of new WA work (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.

01.03 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.

01.04 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.

01.05 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.

02.01 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.

02.02 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.

02.03 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.

02.04 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.

02.05 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.

02.06 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.

02.07 Publications (including published recordings): Provide the number of books, journal editions, arts magazines, literary publications, one-off publications (like major catalogues), music or other recordings and scores published. Each book, journal edition or published recording 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.

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

02.09 Seminars and Conferences: Provide the number of public lectures, seminars and conferences organised by your organisation.

02.10 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.

02.11 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.

02.12 Self-defined Activities: Provide the number of any other presentation activities here and use the notes section to describe the nature of these activities.

03.01 Number of Activities Targeting Specific Demographics: Provide the number of activities targeting specific demographic groups.

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

05.01 Exhibition Days – Self-curated: Provide the total number of self-curated exhibition days by totalling the days that each self-curated exhibition is open.

05.02 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.

06.01 Publication Sales – Non-digital: Provide the number of non-digital publications sold.

06.02 Publication Sales – Digital: Provide the number of digital publications sold, including streaming for which payment is received.

07.01 Free Publications - Non-digital: Provide the number of non-digital publications given away for promotional purposes. Note that this should not include free programs or information sheets but should include catalogues or other publications that would normally be sold.

07.02 Free Publications - Digital: Provide the number of times digital publications are accessed at no cost, including streaming and downloading.

08.01 Publication Lending: Provide the number of times publications are borrowed from public and educational lending libraries.

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

09.02 Outbound Tours: Provide the number of tours that your organisation is delivering.

10.01 Festivals: Provide the number of festivals that your organisation delivers.

11.01 Total Artists Engaged: Provide the total number of artists engaged including those paid and unpaid.

12.01 Number of artists engaged from specific demographics: Provide the number of artists engaged from specific demographic groups. This should include both paid and unpaid involvement.

13.01 Total Services Delivered: Provide the total number of services delivered by your organisation.

14.01 Number of services targeting specific demographics: Provide the number of services provided to people who belong to targeted demographic groups.

15.01 Paid Attendance - Self-entrepreneuried: Provide the number of tickets sold to self-entrepreneuried activities including those purchased through subscriptions.

15.02 Paid Attendance - Contract Fee: Provide the number of tickets sold to contract-fee activities including those purchased through subscriptions.

15.03 Unpaid Attendance at Ticketed Activities: Provide the number of complimentary and free tickets used at activities where entrance is by ticket or fee.

15.04 Unpaid Attendance at Non-ticketed Activities: Provide an estimate of attendances at activities where entrance is free to all.

15.05 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.

15.06 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.

16.01 Broadcast Audience: Provide an estimated number of audience members for activities broadcast by radio, television or web-casting.

17.01 Artists Supported or Represented: Provide the number of practising artists supported or represented by the services of your organisation.

17.02 Non-artists Supported or Represented: Provide the number of people (other than professional artists) supported by the services of your organisation.

18.01 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.

18.02 Non-financial Members: Provide the number of non-paying members including corporate, associate, life and honorary members.

19.01 Subscribers: Provide the total number of subscribers.

20.01 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.

20.02 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.

21.01 Creative Employees Head Count: Provide the total number of creative employees.

21.02 Arts Support Employees Head Count: Provide the total number of arts support employees.

22.01 Employee Head Count Demographics: Provide the total number of employees belonging to targeted demographic groups.

23.01 Volunteers: Provide the total number of volunteers engaged.

24.01 Estimated Volunteer Hours: Provide the estimated number of hours worked by volunteers in total.

25.01 Board Members: Provide the number of board members.

26.01 Board Member Demographics: Provide the number of board members belonging to targeted demographic groups.