



**Government  
of South Australia**

# History Trust of South Australia

## **2019-20 Annual Report**

History Trust of South Australia  
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To:

Hon John Gardner MP  
Minister for Education

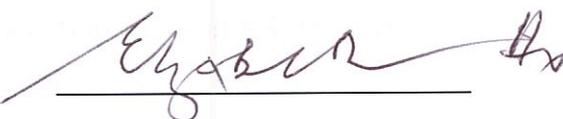
This annual report will be presented to Parliament to meet the statutory reporting requirements of *History Trust of South Australia Act 1981* and *History Trust of South Australia regulations 2010* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the History Trust of South Australia by:

**Elizabeth Ho OAM**  
Presiding Chair

Date 30/9/20

Signature 

## From the Chief Executive



Welcome to the 2019-20 Annual Report for The History Trust of South Australia. It goes without saying that, along with every single Australian citizen, business, community and government organisation, we have experienced a year unlike any other, owing to the COVID-19 global pandemic response. This has added to the significant impact of the bushfires that led to the closure of our National Motor Museum during extended declared catastrophic fire danger periods over the summer of 2019-20.

While the pandemic and response will doubtless be remembered as the defining event of 2019-20 and beyond, The History Trust of South Australia delivered much in support of its overall mission objectives, both prior to, and during, the pandemic period. We also contributed resources and effort to support community on other ways. In response to the bushfire recovery effort, The History Trust mobilised on 9 February to present a fund-raising benefit concert on the grounds of the National Motor Museum at Birdwood in the Adelaide Hills in support of victims. Our combined efforts raised some \$43,350 toward the Bushfire Relief effort.

As part of the whole of government response to COVID-19, all public programs were cancelled and our three museums: Migration Museum; South Australian Maritime Museum, and National Motor Museum were closed to the public from 23 March to 1 June 2020, and to 1 August for the Centre of Democracy. These closures had a significant impact on both visitation and earned income for the financial year, and resulted in the cancellation of our annual statewide South Australia's History Festival.

The COVID-19 pandemic response shutdown resulted in a loss of paid work for 23 Casual Museum Officers. Part-time and ongoing employees successfully transitioned to work from home arrangements with work plans revised to increase focus on digital content creation and other planning tasks. Our team of highly motivated and passionate employees rose to the challenge and adapted to the new circumstances.

Notable among our business achievements that will yield benefits for the future was the installation of a 300 kilowatt solar array on the rooftops of pavilions at our National Motor Museum at Birdwood. This initiative will dramatically reduce our carbon emissions and generate savings to our operating budget that contribute to our savings task and will therefore enable continuation of our collections digitisation effort.

Part of our mission is to foster research and publication on South Australia's history. To that end, The History Trust has been a partner to two successful Australian Research Council Linkage Grant submissions - one on Frontier Violence in South Australia and another on LGBTQI Migration within Australia. These projects will be undertaken over the next two years.

Education has long been an integral part of the value proposition for our organisation. During 2019-20 we undertook a major review of the delivery model and impact of our education programs for school-age students. As a result, over the next two years we will focus on expanding our online resources to enable greater numbers of students and teachers across the state to access our collections and the stories that complement a range of National Curriculum priorities.

During 2019-20, a major project was undertaken to significantly improve the secure storage of our State Weapons Collection, delivered with funding provided by Arts South Australia. And in partnership with Heritage SA, significant repair and conservation works were undertaken to the Weman Building that is part of the South Australian Maritime Museum at Port Adelaide. Likewise, works were undertaken to conserve parts of the Migration Museum buildings. With the grateful assistance of Heritage SA, a Conservation Plan has also been prepared for the whole Migration Museum site. This will guide the prioritisation of conservation works in coming years.

The History Trust of South Australia is committed to playing our part in advancing reconciliation with First Nations South Australians. To this end, a Reconciliation Action Plan was developed and approved by our Board of Trustees and Reconciliation Australia. Early wins in support of our Plan have included the establishing of a First Nations Curator position, and the appointment by our Minister, Hon John Gardner MP, of Dr Jared Thomas as our first ever First Nations Trustee.

The awarding of the 2019 Governor's Multicultural Award to the Migration Museum in the public sector category is further recognition of the role of The History Trust of South Australia in promoting diversity.

In conclusion, I thank our Minister, Hon John Gardner MP and the leadership of the Department for Education for their support. Likewise, gratitude to our Trustees and Presiding Chair Elizabeth Ho OAM for continued leadership, stewardship and dedication. And to our team at The History Trust of South Australia for their ongoing professionalism and commitment to our purpose and values. Thanks also to our audiences for their participation in 'giving the past a future - now'. I commend this report.



**Greg Mackie OAM**  
Chief Executive  
History Trust of South Australia

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## Overview: about the agency

### Our strategic focus

<p><b>Our Purpose</b></p>	<p><b>Your history – Our responsibility</b></p> <p>Our job is to encourage current and future generations of South Australians to discover that this state’s past is rich, relevant and fascinating. Among the many stories unfolding across South Australia in the present, there are many worthy of being preserved for sharing in the future.</p> <p>The History Trust of South Australia is exactly what our name implies. We carry the community’s trust to safeguard our state’s stories and memory collections so that they will not be lost. This means that they will continue to enrich the lives of current and future generations</p> <p>Our Act safeguards South Australia’s material heritage and encourages research and the public presentation of South Australian history.</p>
<p><b>Our Vision</b></p>	<p><b>Vision: Giving our past a future now!</b></p> <p>We are a renewed and contemporary History Trust of South Australia. Our agenda is inclusive and adventurous. We remain as proudly expert and professional as we are accessible and open. We are an active partner in creating a positive future informed by our unique identity.</p>
<p><b>Our Values</b></p>	<p><b>We recognise</b> that history is a complex tapestry woven of many stories, some incomplete, that capture people and their times and place – including what is happening now.</p> <p><b>We engage</b> and serve local and global audiences using a digital first approach.</p> <p><b>We research</b>, collect, preserve and share material culture and document our non-material culture to better understand the past and the present.</p> <p><b>We respect</b> the dignity of every person, alive or deceased. We treat colleagues and the public with respect, demonstrating this through the highest standards of service, professionalism, honesty and integrity.</p> <p><b>We celebrate</b> diversity in all its many aspects.</p>

**Our functions, objectives and deliverables**

**Where have we come from and where are we going?**

We inspire curiosity and interest about South Australia’s diverse histories for locals and visitors alike.

**History Matters**

We champion the contemporary value of history.

**Understanding through knowledge**

We undertake, promote, support, and share research with broad and diverse audiences.

**Keeping our past safe and accessible**

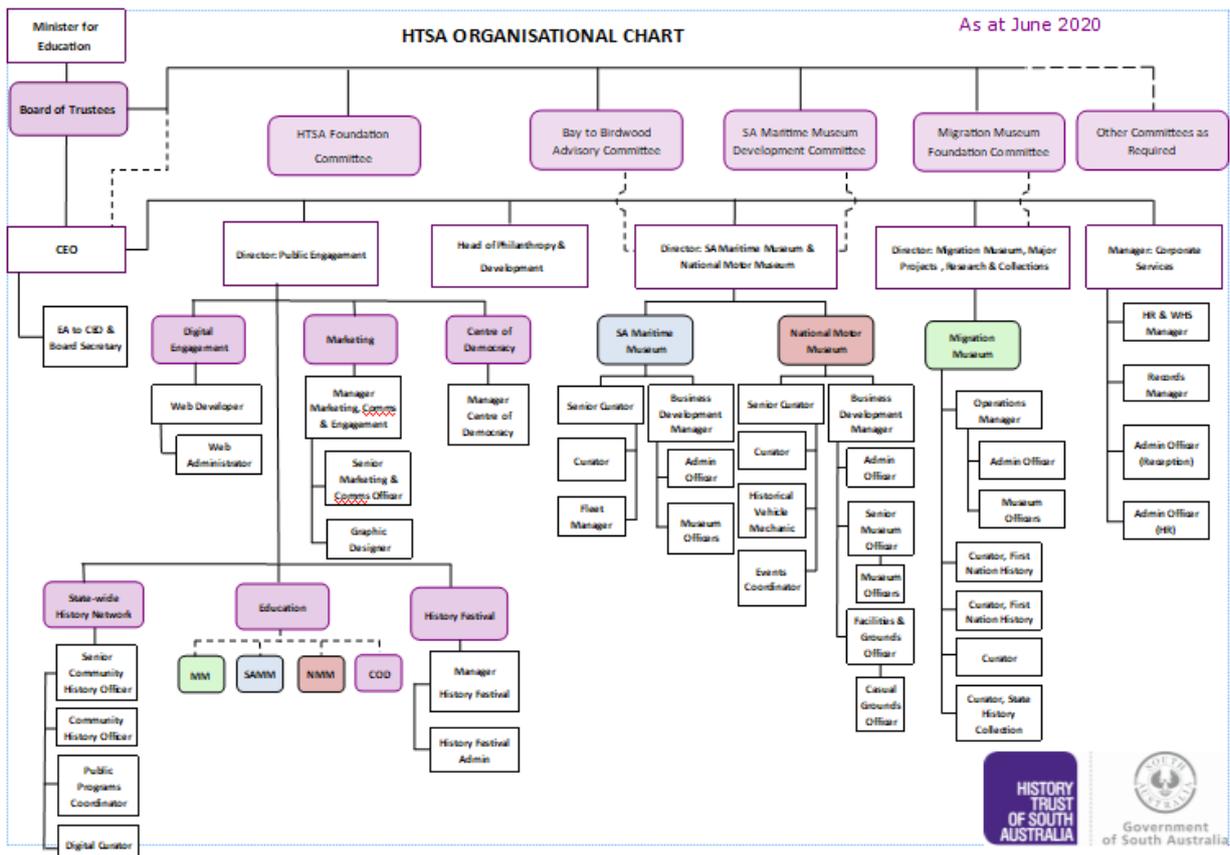
We collect, develop, preserve and share the State History Collection.

**Raising our profile in the community**

We raise our profile by delivering public value to the audiences and communities we serve.

**Our organisational structure**

- Office of the Chief Executive Officer
- Centre of Democracy
- Migration Museum
- National Motor Museum
- South Australia Maritime Museum
- History Festival and Community Programs



## **Changes to the agency**

During 2019-20 the History Trust of SA implemented structural changes as a result of an internal review process.

The position of Director, History Festival has been replaced by the Head of Philanthropy and Development.

- The Head of Philanthropy and Development reports to the CEO and has no direct reports.

The Public Engagement Branch has been expanded to include the areas of **Marketing** and the **History Festival**.

The **Manager, Marketing, Communications and Public Engagement** role reports to the Director, Public Engagement.

The **Manager, History Festival**, reports to the Director, Public Engagement.

## **Our Minister**

The Hon John Gardner, MP is the Minister for Education. The Minister oversees:

- Department for Education
- History Trust of South Australia

## **Our Executive team**

The CEO leads and manages the History Trust of South Australia, which includes four museums covering motoring, maritime, migration stories and the Centre of Democracy and the State History Collection.

## **Our Board of Trustees**

### Presiding Chair

Ms Elizabeth Ho, OAM

### Trustees

Mr Joost Den Hartog

Ms June Roache

Mr Michael Lennon

Dr Eva Balan-Vnuk

Prof Peter Monteath - retired 21 September 2019

Mr Peter Goers OAM- retired 24 November 2019

Hon Carmel Zollo - retired 18 April 2020

Dr Vesna Drapac - appointed 17 October 2019

Mr Michael Neale – appointed 25 November 2019

Mr John Voumard – appointed 19 April 2020

## **Legislation administered by the agency**

*History Trust of South Australia Act 1981.*

*History Trust of South Australia regulations 2010.*

## The agency's performance

### Performance at a glance

#### Agency contribution to whole of Government objectives

Key objective	Agency's contribution
Through exhibitions, programs, festivals and events, the History Trust attracts audiences throughout the year and adds value to the South Australian Brand	Ensuring that the cultural and creative sectors in South Australia thrive throughout the year
Through its museums and wider community history programs the History Trust preserves local identities, strengthens local communities and contributes to regional economies.	Meeting the needs of regional and rural South Australia by supporting local cultural activity in regional towns and centres

#### Agency specific objectives and performance

During the COVID-19 pandemic, the HTSA visitation and event statistics have been greatly affected due to closure of the Museums, and cancellation of programs and events from March to June 2020.

Agency objectives	Indicators	Performance
<b><u>On-site</u></b>		
<b>Exhibitions:</b> including permanent and temp exhibitions	Total Exhibitions: 36	South Australia's citizen and visitor experience of our history is enhanced through our cultural heritage offerings
<b>Events</b> (including Festivals, performances, lectures/talks, workshops, and holiday programs)	Total Events: 186	Our public programs provide greater access to historical knowledge for citizens with a key interest in our stories of place and people

Agency objectives	Indicators	Performance
<b>Education Programs</b>	Total Education Programs: 198  Total onsite attendances <b>270,974</b>	Our museums are an ideal learning environment for students to explore South Australia's unique history, and our relationship with maritime, migration and motoring culture
<p><b><u>Off-site</u></b></p> <p><b>Exhibitions:</b> including permanent and temp exhibitions</p> <p><b>Events</b> (including Festivals, performances, lectures/talks, workshops, and holiday programs)</p> <p><b>Education Programs</b></p>	<p>Total Exhibitions: 25</p> <p>Total Events: 20</p> <p>Total Education Programs: 7</p> <p>Total off-site attendances <b>240,743</b></p>	<p>By touring exhibitions, we provide access for regional South Australians to exhibition programs.</p> <p>Our public programs provide greater access to historical knowledge for citizens with a key interest in our stories of place and people.</p> <p>Our museums are an ideal learning environment for students to explore South Australia's unique history, and our relationship with maritime, migration and motoring culture</p>

Agency objectives	Indicators	Performance
Grant programs	<p><b><u>MaC (Museum and Collections)</u></b></p> <p>Allocation: \$304,000 per year includes minimum of \$274,000 for Project grants and up to \$30,000 for Small grants.</p> <p>The History Trust received 74 applications of which 27 MaC Projects and 29 Small grants approved for allocation. Noting Round 2 and Round 3 (stage 1) were included in 2019-20.</p> <p>(Round 3 - stages 2 and 3 approved for allocation in 2020-21).</p> <p><b><u>South Australian History Fund (SAHF)</u></b></p> <p>The History Trust received 64 applications and allocation: \$71,000 to 23 projects.</p>	<p>MaC grant fund supports the History Trust's MaC Standards Program by providing direct grants to community museums and historical groups that manage collections.</p> <p>Criteria for the SAHF supported:</p> <ul style="list-style-type: none"> <li>• Direct funding to projects focused on diverse aspects of South Australian history and with a variety of historical outcomes</li> <li>• Fund a mix of small organisations, larger organisations and individuals</li> <li>• Support projects with clear community need or outcomes</li> <li>• Ensure a reasonable distribution of funds around the state</li> </ul>

Agency objectives	Indicators	Performance
Digital Engagements	<p>Number of visits to websites: 702,682</p> <p>Number of websites page views: 2,467,824</p>	<p>Overall website visitation has increased this year even with the decommissioning of two websites. Strong visitation and engagement has been recorded on our reference and research websites in particular - a series of participatory sites that provide access to South Australian history, collections, stories and databases of historical and cultural research material. These include the South Australian History Hub (94,099 visits or a 34% increase) and Passengers in History (156,917 visits; or a 22% increase). Our historic vehicle event website Bay to Birdwood has also shown strong growth with 60,566 visits (or a 44% increase on the previous year) whereas visitation to South Australia's month long History Festival in May was down 75% due to COVID cancellation.</p>

Agency objectives	Indicators	Performance
Collection Management activities / Collection preservation	<p>Acquisitions 2019-20            709</p> <p>Total items in the State History Collection:            46,252</p> <p>Collection items available to the public online:            1,100</p> <p>% of the core collection digitised:            21%</p>	<p>The State History Collection aims to represent the depth and diversity of South Australia's history, while recognising that there are many other public and private custodians of the state's moveable cultural heritage. The collection of the National Motor Museum has a national focus.</p>
Research	<p>2019-2020 The History Trust researches and preserves South Australian history for future generations.</p> <p>History Trust staff undertake research across a range of fields, including history, museology, audience engagement and collections. Research projects undertaken in 2019-2020 included: a project exploring the maritime heritage of the state's immigration waves; research on the history of Windjammers as part of a Maritime Museum gallery redevelopment project; and research into the impact of colonization and migration to South Australia for a Migration Museum gallery redevelopment.</p> <p>The History Trust is a partner in three Australian Research Council Linkage projects: 'People, Places and Promises: Social Histories of Holden in Australia' (National Motor Museum); and 'LGBTQ Migrations: Life Story Narratives in the South Australian GLAM Sector' (Migration</p>	<p>The History Trust researches and preserves South Australian history for future generations.</p>

Agency objectives	Indicators	Performance
	Museum and Public Engagement), and 'Reconciling with the Frontier: Accounting for Colonial Conflict' (Migration Museum and Public Engagement).	
Volunteers	Number of volunteers: 202 Hours contributed: 13,087 hours	Volunteers enhance the capacity of the History Trust to fulfil its objectives. In return volunteers benefit from a social connection to other people and the dignity of making a value contribution to public good. Please note the total hours are down due to no volunteers from March to June due to COVID-19 restrictions.

### Corporate performance summary

#### Employment opportunity programs

Program name	Performance
Equal Opportunity Program	The History Trust is committed to employing on merit regardless of race, gender, sexuality, marital status, age, pregnancy or physical or intellectual impairment for all positions within the agency. In addition, the History Trust has a trained Equal Opportunity Officer, who is available to provide support and advice to employees.

**Agency performance management and development systems**

Performance management and development system	Performance
The History Trust has a manual system	<p>Documented review of individual performance management of employees with a 100% total workforce.</p> <p>A review within the past 12 months                      100%</p>
The History Trust compliance is measured by Performance Management and Development Fundamentals from the OCPSE	Effectiveness and efficiency rating including compliance is 100% of FTE.

## Work health, safety and return to work programs

Program name	Performance
Management of Work Health and Safety	<p>During 2019-20 The History Trust maintained management of Work Health and Safety systems.</p> <p>The History Trust has continued to manage a program of continuous improvement in 2019-20, include site inspections, policy review, risk assessments, and other WHS documentation.</p> <p>All policies and procedures are in place, and are compliant to the Australian Standard. The History Trust are continuing to update policy and procedures to the International Standard, ISO45001.</p>
Mental Health initiatives	<p>Mental Health and Wellness continues to be a priority for the History Trust, and the Employee Assistance Program continues to be promoted for all team members.</p> <p>In March 2020 HTSA museum sites were required to be shut down, due to the Emergency Management (COVID-19) Direction 2020. Admin sites were also partially shut down, with minimal staff on site during this time. The History Trust provided regular updates to staff during this period and consulted with team members to ensure that their working arrangements were flexible. Regular HR updates were provided regarding leave options and mental health support services.</p> <p>Managers were provided with wellbeing advice for employees working from home to enable a program of wellbeing checks.</p>
Other programs	<p>The History Trust has undergone extensive COVID-19 response activities during 2019-20. These have enabled the History Trust to oversee the shut down and subsequent reopening of all public-facing facilities without incident. The History Trust response has included the creation of a dedicated task force to assist with the creation of risk assessments, trigger-point action planning, business continuity planning, mobilisation planning, and HR and wellness considerations.</p>

<b>Workplace injury claims</b>	2019-20	2018-19	% Change (+ / -)
Total new workplace injury claims	0	1	-100%
Fatalities	0	0	-
Seriously injured workers*	0	0	-
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	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)

<b>Return to work costs**</b>	2019-20	2018-19	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$5,445	\$80,568	-93%
Income support payments – gross (\$)	\$248,067	0	+100%

\*\*before third party recovery

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/workplace-injury-claims-history-trust-of-south-australia>

### Executive employment in the agency

<b>Executive classification</b>	<b>Number of executives</b>
SAES-1	1

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/executive-employment-at-the-history-trust-of-south-australia>

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 2019-20 are attached to this report.

<b>Statement of Comprehensive Income</b>	<b>2019-20 Budget \$000s</b>	<b>2019-20 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2018-19 Actual \$000s</b>
Expenses	10 382	9 206	1 176	7 584
Revenues	2 042	3 638	1 596	2 989
<b>Net cost of providing services</b>	<b>(8 340)</b>	<b>(5 568)</b>	<b>2 772</b>	<b>(4 595)</b>
Net Revenue from SA Government	6 551	6 551	-	6 550
<b>Net result</b>	<b>(1 789)</b>	<b>983</b>	<b>2 772</b>	<b>(1 955)</b>
<b>Changes in revaluation</b>	<b>-</b>	<b>4 491</b>	<b>4 491</b>	<b>-</b>
<b>Total Comprehensive Result</b>	<b>(1 789)</b>	<b>5 474</b>	<b>7 263</b>	<b>(1 955)</b>

<b>Statement of Financial Position</b>	<b>2019-20 Actual \$000s</b>	<b>2018-19 Actual \$000s</b>
Current assets	4 729	5 352
Non-current assets	41 093	34 940
<b>Total assets</b>	<b>45 822</b>	<b>40 292</b>
Current liabilities	1 645	1 318
Non-current liabilities	825	1 096
<b>Total liabilities</b>	<b>2 470</b>	<b>2 414</b>
<b>Net assets</b>	<b>43 352</b>	<b>37 878</b>
<b>Equity</b>	<b>43 352</b>	<b>37 878</b>

### 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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Mandi Dimitriadis	HTSA Education Review	\$2,993.95

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Hoskins Willis Architecture	Conservation Management Plan	\$ 49,740.00

**Total consultancies                    \$50,733.95**

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/consultants-engaged-by-the-history-trust-of-south-australia>

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**

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each - combined	Various	\$114,300

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
A Mcfarlane and Sons	Maintenance on Yelta	\$ 18,060
Arketype	Exhibition development	\$ 37,840
Belinda Petersen Public	Marketing Support	\$ 25,620
Benmack Productions	Web production	\$ 23,400
Hays Specialist Recruitment	Temp Staff	\$ 32,428
Heaps Good Productions	School Program presentation	\$ 15,600

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
ISS Facility Services Aust Ltd	Cleaning	\$ 26,652
Keynes Bob	Ground Maintenance	\$ 19,680
McPhee Andrewartha P/L	HR Support	\$ 13,275
Mulloway Studio	Exhibition development	\$ 18,767
Ochre Digital SA	Exhibition	\$ 18,110
Odd Man Media Pty Ltd	Epic Flight Centenary program	\$ 25,391
SRA Information Technology P/L	Report Writer	\$ 16,680
Studio Landmark Pty Ltd	Design Services	\$ 23,767
Subnet	IT Managed Services	\$ 84,260
The Hope Factory Pty Ltd	Report Writer	\$ 13,440
University of New South Wales	Exhibition installer	\$ 40,000
	17 Over \$10,000	<b>\$452,970</b>

**Total Contractors \$ 567,270**

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/contractors-engaged-by-the-history-trust-of-south-australia>

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
NIL	

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

### Strategies implemented to control and prevent fraud

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/fraud-detection-at-history-trust-of-south-australia>

**The History Trust South Australia Board exercises oversight of the management processes for identifying and responding to the risks of fraud, and the internal control that management has established to mitigate these risks.**

Financial reports are reviewed by the Board of the History Trust of SA at each meeting. The reports include detailed notes outlining any variations to predicted year to date outcomes.

The Trust maintains a Financial Management Compliance Program, which includes details of the control elements deemed critical and relevant for the Trust to ensure reliable financial reporting. The Corporate Services Manager reviews and assesses the effectiveness of the compliance controls annually and provides the Board with the reviewed FMCP Checklist outlining the outcomes of the review.

All policies, which have been developed or reviewed, are approved by the Board.

Financial Authorisations are updated and approved by the Board on a regular basis.

The Trust has developed a series of processes to guard against the risk of fraud and irregularities are reported to the Board:

- All transactions (including Purchase Card activity) are approved by the appropriate Trust financial authorisation delegate.
- All transactions are checked on a monthly basis against the general ledger.
- Manager, Corporate Services reviews all transactions involving expenditure over \$2,000.
- Cash handling procedures are maintained and reviewed annually for all branches of the Trust.
- Risk registers are maintained, including measures to mitigate the risk of fraud. Risk registers are reviewed annually by Senior Managers and the Chief Executive Officer, and noted at a Board meeting at the time.
- All new employees are required to undertake a child-related employment screening and attain a clearance via the Department for Communities and

Social Inclusion prior to the commencement of their employment with the Trust.

- During induction, new employees are required to read and sign-off on policies covering various business practices, including the Code of Ethics for the South Australian Public Sector and the South Australian Public Sector Fraud and Control Corruption Policy.

### **Public interest disclosure**

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

**NIL**

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/whistle-blowers-disclosure-history-trust-of-south-australia>

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

## Reporting required under any other act or regulation

Act or Regulation	Requirement
NIL	

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

The *Carers' Recognition Act 2005* is deemed applicable for the following: Department of Human Services, Department for Education, Department for Health and Wellbeing, Department of State Development, Department of Planning, Transport and Infrastructure, South Australia Police and TAFE SA.

*Section 7: Compliance or non-compliance with section 6 of the Carers Recognition Act 2005 and (b) if a person or body provides relevant services under a contract with the organisation (other than a contract of employment), that person's or body's compliance or non-compliance with section 6.*

The History Trust does not provide or fund direct services to carers.

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
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	1 Resolved
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

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2019-20</b>
Service quality	Information	Incorrect, incomplete, out dated 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
		<b>Total</b>	<b>1</b>

Note: the section below is mandated

<b>Additional Metrics</b>	<b>Total</b>
Number of positive feedback comments	1096
Number of negative feedback comments	8
Total number of feedback comments	1104
% complaints resolved within policy timeframes	100%

Data for previous years is available at <https://data.sa.gov.au/data/dataset/public-complaints-history-trust-of-south-australia>

**Appendix: Audited financial statements 2019-20**



Our ref: A20/091

Level 9  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
Fax +618 8226 9688  
ABN 53 327 061 410  
audgensa@audit.sa.gov.au  
www.audit.sa.gov.au

30 September 2020

Mr G Mackie OAM  
Chief Executive Officer  
History Trust of South Australia  
GPO Box 1836  
ADELAIDE SA 5001

Dear Mr Mackie

## **Audit of the History Trust of South Australia for the year to 30 June 2020**

We have completed the audit of your accounts for the year ended 30 June 2020. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letter recommending you address identified weaknesses.

### **1 Independent Auditor's Report**

We are returning the financial statements for the History Trust of South Australia, with the Independent Auditor's Report. This report is unmodified. The *Public Finance and Audit Act 1987* allows me to publish documents on the Auditor-General's Department website. The enclosed Independent Auditor's Report and accompanying financial statements will be published on that website on Tuesday, 13 October 2020.

### **2 Audit management letter**

During the year, we sent you an audit management letter detailing the weaknesses we noted and improvements we considered you need to make.

Significant matters related to improvements required to risk assessment and management processes.

We have received responses to our letter and will follow these up in the 2020-21 audit.

## What the audit covered

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

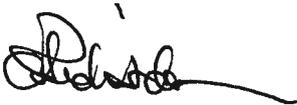
Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- payroll
- accounts payable
- revenue and cash
- general ledger
- fixed assets
- governance and financial compliance.

Particular attention was given to the revaluation of land and buildings as at 30 June 2020. We concluded that the financial report was prepared in accordance with the financial reporting framework in this respect.

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely



Andrew Richardson  
**Auditor-General**

enc



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State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
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## To the Chair History Trust of South Australia

### Opinion

I have audited the financial report of the History Trust of South Australia for the financial year ended 30 June 2020.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the History Trust of South Australia as at 30 June 2020, 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 2020
- a Statement of Financial Position as at 30 June 2020
- a Statement of Changes in Equity for the year ended 30 June 2020
- a Statement of Cash Flows for the year ended 30 June 2020
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Chair, the Chief Executive Officer and the Manager Corporate Services.

### 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 History Trust of South Australia. 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 Chief Executive Officer and the Board of Trustees for the financial report**

The Chief Executive Officer 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.

The Board of Trustees is 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 17(3) of the *History Trust of South Australia Act 1981*, I have audited the financial report of the History Trust of South Australia for the financial year ended 30 June 2020.

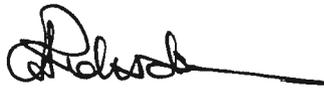
My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an 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 History Trust of South Australia's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive Officer
- 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 communicated with the Chief Executive Officer about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during the audit.

A handwritten signature in black ink, appearing to read 'A. Richardson', with a long horizontal stroke extending to the right.

Andrew Richardson

**Auditor-General**

30 September 2020

# **History Trust of South Australia**

## **Financial Statements**

For the year ended 30 June 2020

**History Trust of South Australia**  
**Statement of Certification**  
*for the year ended 30 June 2020*

---

We certify that the attached general purpose financial statements for the History Trust of South Australia:

- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the History Trust of South Australia; and
- present a true and fair view of the financial position of the History Trust of South Australia as at 30 June 2020 and the results of its operation and cash flows for the financial year.

We certify that the internal controls employed by the History Trust of South Australia for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



\_\_\_\_\_  
D Tims  
Manager, Corporate Services  
3- September 2020



\_\_\_\_\_  
E Ho OAM  
Chair  
30 September 2020



\_\_\_\_\_  
G Mackie OAM  
Chief Executive Officer  
30 September 2020

**History Trust of South Australia**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2020*

		2020	2019	2020	2019
	Note	Consolidated \$'000	Consolidated \$'000	HTSA \$'000	HTSA \$'000
<b>Income</b>					
Operating and capital grant funding	2.1	6 551	6 550	6 551	6 550
Fees and charges	2.2	1 176	1 406	1 176	1 406
Grants and contributions	2.3	322	559	322	559
Interest and investment income	2.4	41	94	35	76
Resources received free of charge	2.5	466	549	466	549
Donations	2.6	1 356	140	1 322	95
Other income	2.7	277	241	277	241
<b>Total income</b>		<b>10 189</b>	<b>9 539</b>	<b>10 149</b>	<b>9 476</b>
<b>Expenses</b>					
Employee benefits expenses	3.3	4 833	2 954	4 833	2 912
Supplies and services	4.1	3 351	3 745	3 337	3 707
Depreciation and amortisation	4.2	651	679	651	679
Grants and subsidies	4.3	371	206	371	206
Borrowing costs	4.4	1	-	1	-
<b>Total expenses</b>		<b>9 207</b>	<b>7 584</b>	<b>9 193</b>	<b>7 504</b>
<b>Net result</b>		<b>982</b>	<b>1 955</b>	<b>956</b>	<b>1 972</b>
<b>Other comprehensive income</b>					
<i>Items that will not be reclassified to net result:</i>					
Changes in revaluation surplus	6.2	4 491	-	4 491	-
<b>Total other comprehensive income</b>		<b>4 491</b>	<b>-</b>	<b>4 491</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>5 473</b>	<b>1 955</b>	<b>5 447</b>	<b>1 972</b>

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

**History Trust of South Australia**  
**Statement of Financial Position**  
*as at 30 June 2020*

		2020	2019	2020	2019
	Note	Consolidated \$'000	Consolidated \$'000	HTSA \$'000	HTSA \$'000
<b>Current assets</b>					
Cash and cash equivalents	5.1	4 425	4 997	3 054	3 655
Receivables	5.2	195	251	195	250
Inventories	6.4	109	104	109	104
<b>Total current assets</b>		<b>4 729</b>	<b>5 352</b>	<b>3 358</b>	<b>4 009</b>
<b>Non-current assets</b>					
Receivables	5.2	1	-	1	-
Property, plant and equipment	6.1	20 474	15 529	20 474	15 529
Heritage collections	6.1	20 618	19 411	20 618	19 411
<b>Total non-current assets</b>		<b>41 093</b>	<b>34 940</b>	<b>41 093</b>	<b>34 940</b>
<b>Total assets</b>		<b>45 822</b>	<b>40 292</b>	<b>44 451</b>	<b>38 949</b>
<b>Current liabilities</b>					
Payables	7.1	653	506	651	505
Financial liabilities	7.3	20	-	20	-
Employee benefits	3.4	798	727	797	727
Provisions	7.2	29	25	29	25
Other liabilities	7.4	146	60	146	60
<b>Total current liabilities</b>		<b>1 646</b>	<b>1 318</b>	<b>1 643</b>	<b>1 317</b>
<b>Non-current liabilities</b>					
Payables	7.1	65	90	65	90
Financial liabilities	7.3	15	-	15	-
Employee benefits	3.4	706	979	706	979
Provisions	7.2	39	27	39	27
<b>Total non-current liabilities</b>		<b>825</b>	<b>1 096</b>	<b>825</b>	<b>1 096</b>
<b>Total liabilities</b>		<b>2 471</b>	<b>2 414</b>	<b>2 468</b>	<b>2 413</b>
<b>Net assets</b>		<b>43 351</b>	<b>37 878</b>	<b>41 983</b>	<b>36 536</b>
<b>Equity</b>					
Retained earnings		22 327	21 345	20 959	20 003
Revaluation surplus		21 024	16 533	21 024	16 533
<b>Total equity</b>		<b>43 351</b>	<b>37 878</b>	<b>41 983</b>	<b>36 536</b>

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

**History Trust of South Australia**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2020*

**Consolidated**

		Revaluation surplus	Retained earnings	Total
	Note	\$'000	\$'000	\$'000
<b>Balance at 1 July 2018</b>		16 533	19 390	35 923
Net result for 2018-19		-	1 955	1 955
<b>Total comprehensive result for 2018-19</b>		-	<b>1 955</b>	<b>1 955</b>
<b>Balance at 30 June 2019</b>		<b>16 533</b>	<b>21 345</b>	<b>37 878</b>
Net result for 2019-20		-	982	982
Gain on revaluation of land and buildings during 2019-20	6.2	4 491	-	4 491
<b>Total comprehensive result for 2019-20</b>		<b>4 491</b>	<b>982</b>	<b>5 473</b>
<b>Balance at 30 June 2020</b>		<b>21 024</b>	<b>22 327</b>	<b>43 351</b>

**HTSA**

		Revaluation surplus	Retained earnings	Total
	Note	\$'000	\$'000	\$'000
<b>Balance at 1 July 2018</b>		16 533	18 031	34 564
Net result for 2018-19		-	1 972	1 972
<b>Total comprehensive result for 2018-19</b>		-	<b>1 972</b>	<b>1 972</b>
<b>Balance at 30 June 2019</b>		<b>16 533</b>	<b>20 003</b>	<b>36 536</b>
Net result for 2019-20		-	956	956
Gain on revaluation of land and buildings during 2019-20	6.2	4 491	-	4 491
<b>Total comprehensive result for 2019-20</b>		<b>4 491</b>	<b>956</b>	<b>5 447</b>
<b>Balance at 30 June 2020</b>		<b>21 024</b>	<b>20 959</b>	<b>41 983</b>

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

**History Trust of South Australia**  
**Statement of Cash Flows**  
*for the year ended 30 June 2020*

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Note	(Outflows) Inflows	(Outflows) Inflows	(Outflows) Inflows	(Outflows) Inflows
<b>Cash flows from operating activities</b>				
<b>Cash inflows</b>				
Operating and capital grant funding	6 551	6 550	6 551	6 550
Fees and charges	1 574	1 432	1 574	1 433
Other grants and contributions received	331	449	331	449
Interest received	41	94	35	76
GST recovered from the ATO	315	-	315	-
Donations and bequests	149	95	115	50
Other receipts	239	241	239	241
<b>Cash generated from operations</b>	<b>9 200</b>	<b>8 861</b>	<b>9 160</b>	<b>8 799</b>
<b>Cash outflows</b>				
Employee benefit payments	(5 006)	(5 274)	(5 006)	(5 233)
Payments for supplies and services	(3 139)	(3 058)	(3 128)	(3 019)
Payments of grants and subsidies	(444)	(206)	(444)	(206)
Interest paid	(1)	-	(1)	-
<b>Cash used in operations</b>	<b>(8 590)</b>	<b>(8 538)</b>	<b>(8 579)</b>	<b>(8 458)</b>
<b>Net cash provided by / (used in) operating activities</b>	<b>610</b>	<b>323</b>	<b>581</b>	<b>341</b>
<b>Cash flows from investing activities</b>				
<b>Cash outflows</b>				
Purchase of property, plant and equipment	(1 160)	(153)	(1 160)	(153)
<b>Cash used in investing activities</b>	<b>(1 160)</b>	<b>(153)</b>	<b>(1 160)</b>	<b>(153)</b>
<b>Net cash provided by / (used in) investing activities</b>	<b>(1 160)</b>	<b>(153)</b>	<b>(1 160)</b>	<b>(153)</b>
<b>Cash flows from financing activities</b>				
<b>Cash outflows</b>				
Repayment of leases	(22)	-	(22)	-
<b>Cash used in financing activities</b>	<b>(22)</b>	<b>-</b>	<b>(22)</b>	<b>-</b>
<b>Net cash provided by / (used in) financing activities</b>	<b>(22)</b>	<b>-</b>	<b>(22)</b>	<b>-</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(572)</b>	<b>170</b>	<b>(601)</b>	<b>188</b>
Cash and cash equivalents at the beginning of the reporting period	4 997	4 827	3 655	3 467
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>4 425</b>	<b>4 997</b>	<b>3 054</b>	<b>3 655</b>
5.1				

The accompanying notes form part of these financial statements.

**History Trust of South Australia**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2020*

**NOTES TO THE FINANCIAL STATEMENTS**

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# History Trust of South Australia

## Notes to and forming part of the Financial Statements

*for the year ended 30 June 2020*

---

### 1. About the History Trust of South Australia

The History Trust of South Australia (the Trust) is a statutory authority established pursuant to the History Trust of South Australia Act 1981.

The Migration Museum Foundation Incorporated was registered in 1999-2000 and the History Trust of South Australia Foundation Incorporated was registered during 2013-2014.

The financial statements have been prepared by combining the financial statements of all entities that comprise the consolidated entity being the Trust and the Migration Museum Foundation Incorporated and History Trust of South Australia Foundation Incorporated, in accordance with AASB 10 Consolidated Financial Statements. The controlled entities are:

<b>Name of controlled entities</b>	<b>Place of incorporation</b>
The Migration Museum Foundation Incorporated	Australia
The History Trust of South Australia Foundation Incorporated	Australia

In forming the view that both Foundations are controlled, the Trust considered its involvement with the entities and determined that its substantive rights give the Trust the current ability to direct the major relevant activities of the entities and the Trust is exposed or has rights to variable returns from its involvement as the entities contribute to the furtherance of the Trust's objective.

Consistent accounting policies have been applied and all inter-entity balances and transactions arising within the consolidated entity have been eliminated in full.

# History Trust of South Australia

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

---

### 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 with reduced disclosure requirements.

For the 2019-20 financial statements the Trust adopted AASB 15 – *Revenue from Contracts with Customers*, AASB 16 – *Leases* and AASB 1058 – *Income of Not-for-Profit Entities*. Further information is provided in note 9.1 and note 9.2.

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.

The Trust is not subject to Income Tax. The Trust is liable for Payroll Tax, Fringe Benefits Tax (FBT), Goods and Services Tax (GST) and Emergency Services Levy (ESL). In 2018-19 no GST recoverable from or payable to the Australian Tax Office was included in the Trust's accounts, as Arts SA was responsible for the remittance and collection of the Trust's GST.

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.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the Australian Taxation Office. If GST is not payable to, or recoverable from the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

**History Trust of South Australia**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2020*

---

**1.2. Objectives**

The objectives of the Trust are to:

- raise the level of community and schools-based participation in the study and enjoyment of South Australian history and the preservation of its evidence;
- mount popular exhibitions, events and other public programs on South Australian history and actively involve the community in their research and preparation;
- preserve the state's collection of movable items;
- provide advice and assistance to museums, historical societies and authors.

The Trust's principal source of funds consists of grants from the State Government.

**1.3. Impact of COVID-19 pandemic on the Trust**

The COVID-19 pandemic has impacted on the operations of the Trust and the impacts are included under the relevant disclosure notes. The key impacts in 2019-20 were:

- The Trust's museums closed in March 2020 and reopened with restrictions in June 2020 with contracted staff working from home during this period.
- The Trust has a business continuity claim in progress with SAICORP due to the loss of income and additional cost impact associated with the COVID-19 pandemic. Additional costs associated with the pandemic include additional staffing, cleaning, signage and consumables.

**History Trust of South Australia**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2020*

**2. Income**

**2.1. Operating and capital grant funding**

	2020 Consolidated \$'000	2019 Consolidated \$'000	2020 HTSA \$'000	2019 HTSA \$'000
Recurrent operating grant	6 456	6 474	6 456	6 474
Capital grant	95	76	95	76
<b>Total operating and capital grant funding</b>	<b>6 551</b>	<b>6 550</b>	<b>6 551</b>	<b>6 550</b>

The Trust receives an annual operating grant and capital grant from the Department for Education. This is recognised on receipt.

**2.2. Fees and charges**

	2020 Consolidated \$'000	2019 Consolidated \$'000	2020 HTSA \$'000	2019 HTSA \$'000
Admissions and tours	838	1 034	838	1 034
Sales of goods	182	265	182	265
Facilities and rent	76	77	76	77
Fees for service	41	45	41	45
Workers compensation recoup recoverable	-	(92)	-	(92)
Other	39	77	39	77
<b>Total fees and charges</b>	<b>1 176</b>	<b>1 406</b>	<b>1 176</b>	<b>1 406</b>

Admissions and tours revenue is recognised upon receipt.

**2.3. Grants and contributions**

	2020 Consolidated \$'000	2019 Consolidated \$'000	2020 HTSA \$'000	2019 HTSA \$'000
State government grants	294	461	294	461
Commonwealth grants	23	2	23	2
Other grants	5	96	5	96
<b>Total other grants and contributions</b>	<b>322</b>	<b>559</b>	<b>322</b>	<b>559</b>

Grant revenue is either recognised upon receipt or when enforceable stipulations specified in the agreement are satisfied.

**History Trust of South Australia**  
**Notes to and forming part of the Financial Statements**  
*for the year ended 30 June 2020*

**2.4. Interest and investment income**

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Interest	41	94	35	76
<b>Total interest and investment income</b>	<b>41</b>	<b>94</b>	<b>35</b>	<b>76</b>

**2.5. Resources received free of charge**

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Artlab conservation services	345	451	345	451
Services received free of charge – Shared Services SA	121	98	121	98
<b>Total resources received free of charge</b>	<b>466</b>	<b>549</b>	<b>466</b>	<b>549</b>

Services provided by Artlab relate to conservation services for heritage collection items.

**2.6. Donations**

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Donations of heritage assets	1 207	45	1 207	45
Donations	149	95	115	50
<b>Total donations</b>	<b>1 356</b>	<b>140</b>	<b>1 322</b>	<b>95</b>

Donations of heritage assets include vehicles and a model ship. Refer to note 11.2 for the valuation of these donations.

**2.7. Other income**

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Sponsorship	119	195	119	195
Bequests	1	-	1	-
Other revenue	82	46	82	46
Forgiveness of liability	60	-	60	-
Insurance recoveries	15	-	15	-
<b>Total other income</b>	<b>277</b>	<b>241</b>	<b>277</b>	<b>241</b>

The forgiveness of liability relates to the derecognition of the loan recognised in note 7.4 from the Bay to Birdwood Association. The Association dissolved in August 2019 and all funds were transferred to the Trust.

# History Trust of South Australia

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

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### 3. Board, committees and employees

#### 3.1. Key management personnel

Key management personnel of the Trust include the Minister for Education, Board members and the Chief Executive Officer who have responsibility for the strategic direction and management of the Trust. The compensation disclosed in this note excludes salaries and other benefits the Minister for Education receives.

Total compensation for the Trust's key management personnel was \$206 000 (\$199 000).

#### Transactions with key management personnel and other related parties

The Trust is a statutory authority established pursuant to the History Trust of South Australia Act 1981 and is a wholly owned and controlled entity of the Crown.

Related parties of the Trust include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all other public authorities that are controlled and consolidated into the whole of government statements and other interests of the Government.

The Trust received business services and conservation service from public authorities free of charge as outlined in note 2.5. The Trust also has accommodation agreements in place with DPTI for the rental of office accommodation and storage facility. Rental expenses are outlined in note 4.1.

#### 3.2. Board and committee members

Members during the 2019-20 financial year were:

##### Board of Trustees

Ms E Ho, OAM (Chair)

Dr E Balan-Vnuk\*

Mr J Den Hartog

Dr V Drapac (appointed 17 October 2019)

Mr P Goers (retired 24 November 2019)

Mr M Lennon

Dr P Monteath (retired 21 September 2019)

Mr M Neale (appointed 25 November 2019)

Ms J Roache

Mr J Voumard (appointed 19 April 2020)

Ms C Zollo (retired 18 April 2020)

##### Migration Museum Foundation

Ms E Ho, OAM (Chair)

Mrs C Cream, OAM (retired 30 June 2020)

Mr S Smith

Ms J Bengner\*

Ms A Paul\*

Ms G Theseira-Haese

##### History Trust of South Australia Foundation

Ms E Ho, OAM (Chair)

Mr G Mackie\*, OAM

Ms D Tims\*

Mr J Den Hartog

Ms R Rudzinski\* (retired 29 November 2019)

**History Trust of South Australia**  
**Notes to and forming part of the Financial Statements**  
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**3.2. Board and committee members (continued)**

**Board and committee remuneration**

The number of board members whose remuneration received or receivable falls within the following bands:

	2020	2019
	Number of Members	Number of Members
The number of members whose remuneration received/receivable falls within the following bands:		
\$0 - \$9 999	19	14
<b>Total number of members</b>	<b>19</b>	<b>14</b>

The total remuneration received or receivable by members was \$6 000 (\$5 000). Remuneration of members includes sitting fees.

\*In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

**3.3. Employee benefits expenses**

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Salaries and wages	3 484	3 660	3 484	3 623
Staff on-costs - superannuation	404	450	404	447
Annual leave	327	381	327	381
Payroll Tax	181	210	181	208
Workers compensation	273	(2 361)	273	(2 361)
Skills and experience retention leave	20	29	20	29
Board fees	6	5	6	5
TVSPs	-	200	-	200
Long service leave	(4)	261	(4)	261
Other staff related expenses	142	119	142	119
<b>Total employee benefits expenses</b>	<b>4 833</b>	<b>2 954</b>	<b>4 833</b>	<b>2 912</b>

**History Trust of South Australia**  
**Notes to and forming part of the Financial Statements**  
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**3.3. Employee benefits expenses (continued)**

**Executive Remuneration**

The number of employees whose remuneration received or receivable falls within the following bands:

	2020	2019
	Consolidated	Consolidated
	Number of	Number of
	Employees	Employees
The number of employees whose remuneration received or receivable falls within the following bands:		
\$174 001 to \$194 000	1	-
\$194 001 to \$214 000	1	1
\$234 001 to \$254 000	1	-
<b>Total number of employees</b>	<b>3</b>	<b>1</b>

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.

Remuneration received or due and receivable by the above employees was \$646 000 (2019: \$195 000), which is included in employee benefits expenses.

**Targeted voluntary separation packages (TVSP)**

The number of employees who received a TVSP during the reporting period was 0 (2).

	2020	2019
	Consolidated	Consolidated
	\$'000	\$'000
Targeted voluntary separation packages	-	200
Leave paid to separated employees	-	98
Recovery from the Department of Treasury and Finance	-	(200)
<b>Net cost to the trust</b>	<b>-</b>	<b>98</b>

**History Trust of South Australia**  
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**3.4. Employee benefits liability**

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Annual leave	395	453	395	453
Long service leave	257	173	257	173
Accrued salaries and wages	132	79	131	79
Skills and experience retention leave	14	22	14	22
<b>Total current employee benefits</b>	<b>798</b>	<b>727</b>	<b>797</b>	<b>727</b>
<b>Non-current</b>				
Long service leave	706	979	706	979
<b>Total non-current employee benefits</b>	<b>706</b>	<b>979</b>	<b>706</b>	<b>979</b>
<b>Total employee benefits liability</b>	<b>1 504</b>	<b>1 706</b>	<b>1 503</b>	<b>1 706</b>

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.

***Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave***

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 and the SERL liability in full 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.

***Long service leave***

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of long service leave liability is provided as note 11.1.

**History Trust of South Australia**  
**Notes to and forming part of the Financial Statements**  
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**4. Expenses**

Employee benefits expenses are disclosed in note 3.3.

**4.1. Supplies and services**

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Building Maintenance	531	498	525	495
Accommodation	670	478	670	478
Conservation	345	451	345	451
Marketing and promotion	334	409	334	408
Information technology	305	327	305	327
Operating lease payments	-	266	-	266
Projects	198	89	198	89
Exhibitions and collections	170	311	166	284
Communication and stationery	134	267	133	266
Cost of goods sold	124	152	124	152
Shared Services SA charges	121	98	121	98
Minor equipment	120	78	120	76
Insurance and risk management	90	90	90	90
Travel	72	63	72	63
Professional fees	66	96	63	94
Other expenses	71	72	71	70
<b>Total supplies and services</b>	<b>3 351</b>	<b>3 745</b>	<b>3 337</b>	<b>3 707</b>

**Accommodation**

Most of the Trust's accommodation is provided by the Department of Planning, Transport and Infrastructure under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. MoAA do not meet the definition of lease set out in AASB 16.

In prior years expenses associated with MoAA have been classified as operating lease payments. Expenses associated with MoAA have been re-classified as accommodation expenses for both the current year and the comparative. Further details about this re-classification is set out in note 9.1.

**Operating Leases payments**

Operating lease payments (less any lease incentives) are recognised on a straight-line basis over the lease term. Operating lease payments do not include payments associated with accommodation MoAA. This information is provided for 2018-19 only, as AASB 16 Leases does not distinguish between operating and finance leases for lessees.

**History Trust of South Australia**  
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**4.1. Supplies and services (continued)**

**Consultant**

The number of consultancies and dollar amount paid/payable (included in supplies and services expense) to consultants that fell within the following bands:

	2020 Consolidated Number	2020 Consolidated \$'000	2019 Consolidated Number	2019 Consolidated \$'000
Below \$10 000	1	3	-	-
\$10 000 or above	-	-	1	12
<b>Total paid / payable to the consultants engaged</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>12</b>

All consultants relate to the Trust.

**4.2. Depreciation and amortisation**

	2020 Consolidated \$'000	2019 Consolidated \$'000	2020 HTSA \$'000	2019 HTSA \$'000
<b>Depreciation</b>				
Buildings and improvements	532	583	532	583
Plant and equipment	89	96	89	96
Right-of-use vehicles	22	-	22	-
<b>Total depreciation</b>	<b>643</b>	<b>679</b>	<b>643</b>	<b>679</b>
<b>Amortisation</b>				
Leasehold Improvements	8	-	8	-
<b>Total amortisation</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>-</b>
<b>Total depreciation and amortisation</b>	<b>651</b>	<b>679</b>	<b>651</b>	<b>679</b>

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.

Lease incentives in the form of leasehold improvements are capitalised as an asset and depreciated over the remaining term of the lease or estimated useful life of the improvement, whichever is shorter.

Land and heritage collections are not depreciated.

**Review of accounting estimates**

Assets' residual values, useful lives and depreciation/amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

**History Trust of South Australia**  
**Notes to and forming part of the Financial Statements**  
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**4.2. Depreciation and amortisation (continued)**

**Useful life**

Depreciation/amortisation is calculated on a straight-line basis over the estimated useful life of the following classes of assets as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Buildings and improvements	20 to 100
Leasehold improvements	Lease term
Plant and equipment	3 to 15
Right of use vehicles	Lease term

**4.3. Grants and subsidies**

	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>Consolidated</b>	<b>Consolidated</b>	<b>HTSA</b>	<b>HTSA</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Community Museums Program	296	133	296	133
South Australian History Fund	75	73	75	73
<b>Total grants and subsidies</b>	<b>371</b>	<b>206</b>	<b>371</b>	<b>206</b>

**4.4. Borrowing costs**

	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>Consolidated</b>	<b>Consolidated</b>	<b>HTSA</b>	<b>HTSA</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Finance lease costs	1	-	1	-
<b>Total borrowing costs</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>

**History Trust of South Australia**  
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**5. Financial assets**

**5.1. Cash and cash equivalents**

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Deposits with the Treasurer	4 415	4 988	3 046	3 646
Cash on hand	10	9	8	9
<b>Total cash and cash equivalents</b>	<b>4 425</b>	<b>4 997</b>	<b>3 054</b>	<b>3 655</b>

**Deposits with the Treasurer**

Deposits with the Treasurer are funds held in the "History Trust of South Australia Account", an account held with the Treasurer of South Australia pursuant to section 21 of the *Public Finance and Audit Act 1987*.

**Cash on hand**

Cash on hand includes petty cash, floats, advance accounts and cash in transit.

**5.2. Receivables**

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Receivables - current	175	227	175	226
Prepayments - current	20	18	20	18
Accrued income	-	6	-	6
<b>Total current receivables</b>	<b>195</b>	<b>251</b>	<b>195</b>	<b>250</b>
<b>Non-current</b>				
Workers Compensation recoveries	1	-	1	-
<b>Total non-current receivables</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Total receivables</b>	<b>196</b>	<b>251</b>	<b>196</b>	<b>250</b>

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 the contractual cash flows and they are measured at amortised cost.

**History Trust of South Australia**  
**Notes to and forming part of the Financial Statements**  
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**6. Non-financial assets**

**6.1. Property, plant and equipment by asset class**

**Property, plant and equipment**

	2020 Consolidated \$'000	2019 Consolidated \$'000	2020 HTSA \$'000	2019 HTSA \$'000
<b>Land</b>				
Land at fair value	6 395	3 350	6 395	3 350
<b>Total land</b>	<b>6 395</b>	<b>3 350</b>	<b>6 395</b>	<b>3 350</b>
<b>Buildings and improvements</b>				
Buildings and improvements at fair value	44 117	39 608	44 117	39 608
Accumulated depreciation	(31 333)	(27 838)	(31 333)	(27 838)
<b>Total buildings and improvements</b>	<b>12 784</b>	<b>11 770</b>	<b>12 784</b>	<b>11 770</b>
<b>Plant and equipment</b>				
Plant and equipment at cost (deemed fair value)	1 029	743	1 029	743
Accumulated depreciation	(451)	(354)	(451)	(354)
<b>Total Plant and equipment</b>	<b>578</b>	<b>389</b>	<b>578</b>	<b>389</b>
<b>Work in progress</b>				
Work in progress at cost	512	20	512	20
<b>Total Work in progress</b>	<b>512</b>	<b>20</b>	<b>512</b>	<b>20</b>
<b>Leasehold improvements</b>				
Leasehold improvements at cost (deemed fair value)	178	-	178	-
Accumulated amortisation	(8)	-	(8)	-
<b>Total leasehold improvements</b>	<b>170</b>	<b>-</b>	<b>170</b>	<b>-</b>
<b>Right-of-use vehicles</b>				
Right-of-use vehicles at cost	51	-	51	-
Accumulated depreciation	(16)	-	(16)	-
<b>Total right-of-use vehicles</b>	<b>35</b>	<b>-</b>	<b>35</b>	<b>-</b>
<b>Total property, plant and equipment</b>	<b>20 474</b>	<b>15 529</b>	<b>20 474</b>	<b>15 529</b>

Property, plant and equipment excluding right-of-use assets with a value equal to or in excess of \$5 000 is capitalised, otherwise it is expensed.

Property, plant and equipment excluding right-of-use assets and work in progress is recorded at fair value. Details about the Trust's approach to fair value is set out in note 11.2.

**History Trust of South Australia**  
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**6.1. Property, plant and equipment by asset class (continued)**

Heritage collections

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Heritage collections at fair value	20 618	19 411	20 618	19 411
<b>Total heritage collections</b>	<b>20 618</b>	<b>19 411</b>	<b>20 618</b>	<b>19 411</b>

**Impairment**

All non-current assets have been tested for indication of impairment at reporting date. Where there is indication of impairment, the recoverable amount is estimated. The recoverable amount is determined as the higher of the asset's fair value less costs of disposal and depreciated replacement cost. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

For revalued assets, an impairment loss is offset against the respective revaluation surplus.

There were no indications of impairment as at 30 June 2020.

**6.2. Property, plant and equipment owned by the Trust**

Reconciliation of property, plant and equipment owned by the Trust

	Buildings and Land improvements	Work in progress	Leasehold improvements	Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2019	3 350	11 770	20	389	15 529
Additions	-	191	492	178	1 048
Transfers between asset classes	-	(91)	-	91	-
Revaluation increment/(decrement)	3 045	1 446	-	-	4 491
Depreciation and amortisation	-	(532)	-	(89)	(629)
<b>Carrying amount at 30 June 2020</b>	<b>6 395</b>	<b>12 784</b>	<b>512</b>	<b>578</b>	<b>20 439</b>

Reconciliation of heritage collections

	Consolidated	HTSA
	\$'000	\$'000
Carrying amount at 1 July 2019	19 411	19 411
Donated heritage assets	1 207	1 207
<b>Carrying amount at 30 June 2020</b>	<b>20 618</b>	<b>20 618</b>

The Migration Museum heritage assets are a collection of documents, objects and costumes which record the settlement and migration history of South Australia. The collection provides an important social record of the clothing, stories and lives of many South Australians including Colonel William Light's Plan of Adelaide.

**History Trust of South Australia**  
**Notes to and forming part of the Financial Statements**  
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**6.2. Property, plant and equipment owned by the Trust (continued)**

The Directorate Collection includes objects significant to South Australian history, including industrial, health, working and domestic life. It includes objects from the former Glenside Hospital and items documenting South Australian manufacturer Simpsons.

The South Australian Maritime Museum assets document maritime and waterway history. The collection includes figure heads, vessels and historical objects relating to ports, seafaring and maritime industries.

The National Motor Museum assets comprise a large collection of cars, motorcycles and commercial vehicles, many of which are vintage, veteran and classic vehicles. It also features a number of historically significant cars made in South Australia, including the first self-propelled vehicle built in the state known as the Shearer steam carriage.

**6.3. Property, plant and equipment leased by the Trust**

Property, plant and equipment leased by the Trust is recorded at cost. Additions to leased property, plant and equipment during 2019-20 was \$29 000.

The Trust has a limited number of leases:

- 5 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.

**6.4. Inventories**

	2020 Consolidated \$'000	2019 Consolidated \$'000	2020 HTSA \$'000	2019 HTSA \$'000
<b>Current</b>				
Inventories	109	104	109	104
<b>Total current inventories</b>	<b>109</b>	<b>104</b>	<b>109</b>	<b>104</b>
<b>Total inventories</b>	<b>109</b>	<b>104</b>	<b>109</b>	<b>104</b>

**History Trust of South Australia**  
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**7. Liabilities**

Employee benefits liabilities are disclosed in note 3.4.

**7.1. Payables**

	2020 Consolidated \$'000	2019 Consolidated \$'000	2020 HTSA \$'000	2019 HTSA \$'000
<b>Current</b>				
Creditors	-	232	-	231
Accrued expenses	518	159	516	159
Employment on-costs	135	115	135	115
<b>Total current payables</b>	<b>653</b>	<b>506</b>	<b>651</b>	<b>505</b>
<b>Non-current</b>				
Employment on-costs	65	90	65	90
<b>Total non-current payables</b>	<b>65</b>	<b>90</b>	<b>65</b>	<b>90</b>
<b>Total payables</b>	<b>718</b>	<b>596</b>	<b>716</b>	<b>595</b>

Creditors and accruals are raised for all amounts billed but unpaid. Sundry creditors are normally settled within 30 days for the date the invoices is first received.

Employee benefit on-costs include payroll tax and superannuation contributions and are settled when the respective staff benefit that they relate to is discharged. All payables are non-interest bearing. The carrying amount of payables approximates net fair value due to the amounts being payable on demand.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has changed from the 2019 rate (41%) to 42% and the average factor for the calculation of employer superannuation costs on-costs has remained unchanged at 9.8%. These rates are used in the employment on-cost calculation. The financial effect of the change in employee on-costs and employee benefits expense is immaterial.

**7.2. Provisions**

	2020 Consolidated \$'000	2019 Consolidated \$'000	2020 HTSA \$'000	2019 HTSA \$'000
<b>Current</b>				
Provision for workers compensation	29	25	29	25
<b>Total current provisions</b>	<b>29</b>	<b>25</b>	<b>29</b>	<b>25</b>
<b>Non-current</b>				
Provision for workers compensation	35	23	35	23
Provision for additional compensation	4	4	4	4
<b>Total non-current provisions</b>	<b>39</b>	<b>27</b>	<b>39</b>	<b>27</b>
<b>Total provisions</b>	<b>68</b>	<b>52</b>	<b>68</b>	<b>52</b>

**History Trust of South Australia**  
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**7.2. Provisions (continued)**

Movement in workers compensation provisions	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
<b>Movements in provisions</b>				
Carrying amount at the beginning of the period	48	2 492	48	2 492
Additional provision recognised	16	-	16	-
Reductions resulting from re-measurement	-	(2 444)	-	(2 444)
<b>Carrying amount at the end of the period</b>	<b>64</b>	<b>48</b>	<b>64</b>	<b>48</b>

Movement in additional compensation provisions	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	4	-	4	-
Additional provision recognised	-	4	-	4
<b>Carrying amount at the end of the period</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2020 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Additional Compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2020 provided by a consulting actuary engaged by the Office of the Commissioner for Public Sector Employment. The liability was calculated in accordance with Australian Accounting Standard AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* at the present value of the expenditure expected to be required to settle obligations incurred as at 30 June. The liability comprises an estimated for known claims and an estimated of incurred but not reported (IBNR) applications. No risk margin is included in this estimate.

**7.3. Financial liabilities**

	2020	2019	2020	2019
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Lease liabilities	20	-	20	-
<b>Total current financial liabilities</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>
<b>Non-current</b>				
Lease liabilities	15	-	15	-
<b>Total non-current financial liabilities</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>
<b>Total financial liabilities</b>	<b>35</b>	<b>-</b>	<b>35</b>	<b>-</b>

All material cash outflows are reflected in the lease liabilities disclosed above.

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**7.4. Other liabilities**

	2020 Consolidated \$'000	2019 Consolidated \$'000	2020 HTSA \$'000	2019 HTSA \$'000
<b>Current</b>				
Unearned revenue	146	-	146	-
Loan	-	60	-	60
<b>Total current other liabilities</b>	<b>146</b>	<b>60</b>	<b>146</b>	<b>60</b>
<b>Total other liabilities</b>	<b>146</b>	<b>60</b>	<b>146</b>	<b>60</b>

In March 2018 the Trust entered into a loan arrangement with the Bay to Birdwood Association to support the Bay to Birdwood event. The loan is unsecured and does not bear interest. In August 2019 the functions of the Association were transferred to the Trust. Funds from the loan have been recognised in note 2.7.

**8. Other disclosures**

**8.1. Equity**

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

**8.2. Cash flow**

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of the operating cash flows.

	2020 Consolidated \$'000	2019 Consolidated \$'000	2020 HTSA \$'000	2019 HTSA \$'000
<b>Leases</b>				
Vehicles	23	-	23	-
<b>Total cash outflow for leases</b>	<b>23</b>	<b>-</b>	<b>23</b>	<b>-</b>

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**9. Changes in accounting policy**

**9.1. AASB 16 Leases**

AASB 16 sets out a comprehensive model for lessee accounting that addresses recognition, measurement, presentation and disclosure of leases. Lessor accounting is largely unchanged. AASB 16 Leases replaces AASB 117 Leases and related interpretations.

The adoption of AASB 16 Leases from 1 July 2019 resulted in adjustments to the amounts recognised from a lessee perspective in the financial statements:

- AASB 117 Leases only required the recognition of an asset and lease liability in relation to finance leases. AASB 16 Leases applies a comprehensive model to all leases. Applying AASB 16 will result in leases previously classified as operating leases having right-of-use assets and related lease liabilities being recognised in the Statement of Financial Position
- AASB 117 Leases resulted in operating lease payments being recognised as an expense under Supplies and Services. AASB 16 Leases replaces this with depreciation expenses that represents the use of the right-of-use asset and borrowing costs that represent the cost associated with financing the right-of-use asset.

**Impact on retained earnings**

The total impact on the Trust's retained earnings as at 1 July 2019 is as follows:

	<u>\$'000</u>
<b>Closing retained earnings 30 June 2019 – AASB 117</b>	20 003
<b><u>Assets</u></b>	
Property, plant and equipment	57
<b><u>Liabilities</u></b>	
Financial liabilities	(57)
<b>Opening retained earnings 1 July 2019 – AASB 16</b>	<u>20 003</u>

The Trust disclosed in its 2018-19 financial report total undiscounted operating lease commitments of \$778 000 under AASB 117.

The Trust has accommodation services provided by the Department of Planning, Transport and Infrastructure (DPTI) under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies.

These MoAA do not meet the definition of lease set out either in AASB 16 or in the former standard AASB 117. Accordingly, the 2018-19 undiscounted operating lease commitments should have been disclosed as \$46 000 under AASB 117. There is no material difference between the revised operating lease commitments when discounted and the financial liabilities recognised as at 1 July 2019.

Commitments related to accommodation services provided by DPTI are included in Note 10.1.

The misclassification did not impact on the Statement of Comprehensive Income or the Statement of Financial Position in prior years. This misclassification impacted items within the supplies and services expenses line. Note 4.1 applies the correct classification for both the current and comparative years.

# History Trust of South Australia

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

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### 9.1. AASB 16 Leases (continued)

#### Accounting policies on transition

AASB 16 sets out accounting policies on transition in its transitional provisions. The Treasurer's Instructions (Accounting Policy Statements) requires certain choices in those transitional provisions to be taken. The Trust has adopted the following accounting policies:

- to apply AASB 16 retrospectively. The cumulative effect of initially applying the Standard was recognised at 1 July 2019. Comparatives have not been restated.
- at 1 July 2019 AASB 16 was applied only to contracts that were previously identified as containing a lease under AASB 117 and related interpretations.
- the initial measurement of lease liability was the present value of the remaining lease payments discounted using the relevant incremental borrowing published by the Department of Treasury and Finance rate as at 1 July 2019 based on the SA Government's cost of borrowing. The average weighted incremental borrowing rate for this purpose was 0.59%.
- the initial measurement of right-of-use assets has been calculated as an amount equal to the lease liability on transition adjusted for prepaid or accrued lease payments and lease incentive liabilities.
- the initial measurement of lease liabilities and right-of-use assets excludes all leases that ended by 30 June 2020, except for vehicles leased from SAFA.

#### Ongoing accounting policies

The Treasurer's Instructions (Accounting Policy Statements) specify required accounting policies for public authorities in applying AASB 16. These requirements are reflected in the Trust's accounting policies as follows:

- AASB 16 is not applied to leases of intangible assets.
- right-of-use assets and lease liabilities are not recognised for leases of low value assets, being assets which have a value of \$15 000 or less, nor short-term leases, being those with a lease term of 12 months or less.
- the Trust, in the capacity of a lessee, does not include non-lease components in lease amounts.
- right-of-use assets are not measured at fair value on initial recognition for leases that have significantly below-market terms and conditions principally to enable the public authority to further its objectives.
- right-of-use assets are subsequently measured applying a cost model.

Significant accounting policies relate to the application of AASB 16 are disclosed under relevant notes and are referenced at note 6.3.

# History Trust of South Australia

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

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### 9.2. AASB 15 Revenue from Contracts with Customers

AASB 15 Revenue from Contracts with Customers establishes a revenue recognition model for revenue arising from contracts with customers. It requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

AASB 15 supersedes AASB 111 Construction contracts, AASB 118 Revenue and related Interpretations and applies to all revenue arising from contracts with customers.

The adoption of AASB 15 – Revenue from Contracts with Customers from 1 July 2019 did not impact on the financial statements.

### 9.3. Presentation of Financial Statements

Treasurer's Instructions (Accounting Policy Statements) issued on 1 June 2020 removed the previous requirement for financial statements to be prepared using the net cost of services format. The net cost of services is the total cost of services less any revenue retained by public authorities involved in the provision of services but does not include items classified as revenues from and payments to the South Australian Government.

Presentation of the Statement of Comprehensive Income on an 'income and expense' basis allows information to be presented in such a way that eliminates potential confusion as to the source of funding for the Trust. As well as changes to the format of the Statement of Comprehensive Income, there are presentational changes to remove the net cost of services format from the Statement of Cash Flows. These statements now show income before expenses, and cash receipts before cash payments. Related disclosures also reflect this changed format.

## 10. Outlook

### 10.1. Unrecognised contractual commitments

Commitments include operating and outsourcing arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

#### Capital commitments

Capital expenditure contracted for at the reporting date but not recognised as liabilities in the financial statements are payable as follows:

	2020	2019
	\$'000	\$'000
Within one year	15	106
<b>Total capital commitments</b>	<b>15</b>	<b>106</b>

The Trust's capital commitments are for solar panels.

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**10.1. Unrecognised contractual commitments (continued)**

**Operating lease commitments**

Commitments under non-cancellable operating leases at the reporting date not recognised as liabilities in the financial statements are payable as follows:

	2020	2019
	\$'000	\$'000
Within one year	-	28
Later than one year but not later than five years	-	18
<b>Total operating lease commitments</b>	<b>-</b>	<b>46</b>

Operating lease commitments is provided for the comparative year only as AASB 16 Leases does not distinguish between operating and finance leases for the lessee. The comparative amount does not include commitments for MoAA with the Department of Planning, Transport and Infrastructure for accommodation. This has been reclassified and included under expenditure commitments. For more detail about the reclassification see 9.1.

**Expenditure commitments**

Commitments under non-cancellable expenditure contracts at the reporting date and not recognised as liabilities in the financial statements, are payable as follows:

	2020	2019
	\$'000	\$'000
Within one year	348	307
Later than one year but not later than five years	433	539
<b>Total expenditure commitments</b>	<b>781</b>	<b>846</b>

The Trust's expenditure commitments comprise of cleaning contracts and Memoranda of Administrative Arrangements with the Department of Planning, Transport and Infrastructure for accommodation.

**10.2. Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The Trust is not aware of any contingent liabilities as at 30 June 2020.

A business continuity claim is in progress with SAICORP due to the loss of income and additional cost impact associated with the COVID-19 pandemic. The Trust has provided an estimate of these costs to SAICORP totaling \$369,000. At reporting date the outcome of the claim is not known.

**10.3. COVID-19 pandemic outlook for the Trust**

The COVID-19 pandemic will continue to impact the operations of the Trust in 2020-21. The key expected impact is a reduction in income due to a decrease in visitor numbers at the Museums.

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**10.4. Events after the reporting period**

There has not arisen in the interval between the end of the financial year and the date of this report, any other item, transaction or event of a material and unusual nature likely, in the opinion of the Trust, to affect significantly the operations of the Trust, the results of those operations, or the state of affairs of the Trust in subsequent financial years.

**11. Measurement and risk**

**11.1. Long service leave liability - measurement**

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

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.

This decrease in the bond yield, which is used as the rate to discount future long service leave cash flows, results in an increase in the reported long service leave liability.

The yield on long-term Commonwealth Government bonds has decreased from 2019 (1.25%) to 2020 (0.75%). The actuarial assessment performed by DTF decreased the salary inflation rate to 2.5% (2019: 4%) for long service leave liability. The net financial effect of the changes in the actuarial assumptions and methodology is a decrease in the long service leave liability of \$73 000.

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

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**11.2. 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 principle or most advantageous market, at the measurement date.

**Acquisition and recognition**

Non-current 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 their fair value in the Statement of Financial Position.

**Revaluation**

Land, buildings and heritage collections are revalued every six years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current assets that are acquired between revaluations are held at cost until the next valuation, where they are then revalued to fair value.

In determining fair value, the Trust has taken into account the characteristic of the asset (e.g. condition and location of the asset and any restrictions on the sale or use of the asset); and the asset's highest and best use (that is physically possible, legally permissible, financially feasible).

The Trust's current use is the highest and best use of the asset unless other factors suggest an alternative use is feasible. As the Trust did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

Any revaluation increment is credited to the asset revaluation surplus, except to the extent that it reverses a revaluation decrease of the same asset class previously recognised in the Statement of Comprehensive Income, in which case the increase is recognised in the Statement of Comprehensive Income.

Any revaluation decrease is recognised in the Statement of Comprehensive Income, except to the extent that it offsets a previous revaluation increase for the same asset class, in which case the decrease is debited directly to the asset revaluation surplus to the extent of the credit balance existing in revaluation surplus for that asset class.

At the date of revaluation the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. Any accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses.

**Valuation of land and buildings**

An independent valuation of land and buildings was performed by a Certified Practising Valuer from Valcorp Australia Pty Ltd as at 30 June 2020.

Fair value of land has been determined using the market approach. The valuation was based on recent market transactions for identical or similar assets in use, type and condition. For land classified as restricted in use or sale, the likelihood and effect of these restrictions was considered and includes factors such as zoning, easements and encumbrances and heritage listings.

The fair value of buildings was determined using current replacement cost, due to there not being an active market. The current replacement cost considers the value that is sufficient to reproduce the service potential of the existing asset. The valuation used estimates based on current accepted design and construction practices, notwithstanding, future design and construction techniques may evolve and vary from current design and construction techniques.

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**11.2. Fair value (continued)**

**Plant and equipment**

All items of plant and equipment had a 'fair value at the time of acquisition that was less than \$1.5 million and had an estimated useful life less than three years' - Plant and equipment has not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.

**Heritage collections**

The heritage collections are large and diverse. They include many items that are complex to value given considerations of market value and their unique representation of South Australia's social history.

The heritage collections were revalued in full as follows:

• National Motor Museum Collection	30 June 2017	Cameron Dunsford (Aon Global Risk Consulting)
• South Australian Maritime Museum Collection	30 June 2017	James Munroe (Aon Global Risk Consulting)
• Migration Museum Collection	30 June 2017	James Munroe (Aon Global Risk Consulting)
• Directorate	30 June 2016	James Munroe (Aon Global Risk Consulting)
• Directorate	30 June 2015	Kenneth J Rayment (Rayment and Associates) and Leonard Millar

At times certain donated assets have been valued as part of these collections when deemed required by management:

• National Motor Museum	30 June 2020	Antony Davies and Paul Blank
• National Motor Museum Collection	30 June 2018	Anthony Hurl (Tusmore Antiques)
• South Australian Maritime Museum Collection	30 June 2020	James Munroe (Aon Global Risk Consulting)
• Directorate	30 June 2018	James Munroe (Aon Global Risk Consulting)

These valuers specialise in the valuation of heritage collections.

Donated heritage assets are initially recognised at their fair value, as income (note 2.6) and as an asset in heritage collections. These assets are classified in level 3 as there is no active market. Fair value was determined by estimating the cost based on the limited market information available for similar heritage assets.

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**11.3. Financial instruments**

**Financial risk management**

Risk Management is managed by the Trust. The Trust's risk management policies are in accordance with the *Risk Management Policy Statement* used by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The Trust's exposure to financial risk (liquidity, credit and market) is insignificant based on past experience and current assessments of risk.

The Trust was funded principally from grants from Department of Education.

**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.

The Trust measures all financial instruments at amortised cost.

**Categorisation of financial assets and liabilities**

Category of financial asset and financial liability	Note	Carrying amount / fair value \$'000	2020 Contractual maturities Consolidated		Carrying amount / fair value \$'000	2020 Contractual maturities HTSA	
			Current \$'000	1-5 years \$'000		Current \$'000	1-5 years \$'000
<b>Financial assets</b>							
Cash and cash equivalent							
Cash and cash equivalent	5.1	4 425	4 425	-	3 054	3 054	-
Financial assets at amortised cost							
Receivables	5.2	175	175	-	175	175	-
<b>Total financial assets</b>		<b>4 600</b>	<b>4 600</b>	<b>-</b>	<b>3 229</b>	<b>3 229</b>	<b>-</b>
<b>Financial liabilities</b>							
Financial liabilities held at amortised cost							
Payables	7.1	468	468	-	468	468	-
Lease liabilities	7.3	35	20	15	35	20	15
Other liabilities	7.4	146	146	-	146	146	-
<b>Total financial liabilities</b>		<b>649</b>	<b>634</b>	<b>15</b>	<b>649</b>	<b>634</b>	<b>15</b>

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**11.3. Financial instruments (continued)**

*Categorisation of financial assets and liabilities*

Category of financial asset and financial liability	Note	Carrying amount / fair value \$'000	2019 Contractual maturities Consolidated		Carrying amount / fair value \$'000	2019 Contractual maturities HTSA	
			Current \$'000	1-5 years \$'000		Current \$'000	1-5 years \$'000
<b>Financial assets</b>							
Cash and cash equivalent							
Cash and cash equivalent	5.1	4 997	4 997	-	3 655	3 655	-
Financial assets at amortised cost							
Receivables	5.2	233	233	-	232	232	-
<b>Total financial assets</b>		<b>5 230</b>	<b>5 230</b>	<b>-</b>	<b>3 887</b>	<b>3 887</b>	<b>-</b>
<b>Financial liabilities</b>							
Financial liabilities held at amortised cost							
Payables	7.1	343	343	-	343	343	-
Other liabilities	7.4	60	60	-	60	60	-
<b>Total financial liabilities</b>		<b>403</b>	<b>403</b>	<b>-</b>	<b>403</b>	<b>403</b>	<b>-</b>

***Receivables and payables***

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore, in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents, they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

The receivables amount disclosed here excludes prepayments as they are not financial assets. Prepayments are presented in note 5.2.