# Data dictionary: Arts Queensland funding programs

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# INTRODUCTION

**Purpose of this dictionary**
This data dictionary has been developed to support robust and consistent data collection and reporting for Arts Queensland funding recipients.

Data collected from funded organisations and projects is important in understanding the impact of Government investment as well as opportunities and challenges being experienced in the sector.

It should be used in completing all required reporting outlined in your funding agreement, which may include forward program, progress, and outcome reports.

**Note:** Not all measures will relate to every organisation or project. You only need to report on the key performance indictors in your signed agreement and measures included in your forward program, progress, or outcome reports.

# Activities

Arts activities are creative practices that involve making, performing, or showcasing works.

**Tip:** To assist in completing Activity data, refer to your ticketing systems, project/activity records, surveys, registration information, and other tracking processes you have put in place. It is important to establish a robust and meaningful counting method to minimise double-counting and provide accurate figures.

| Definitions | Counting method and rules |
|---|---|
| **Number of total activities** | **Count**:<br>✓ Count the total number of activities across all activity categories. |
| **Creative developments**<br><br>**Definition**: *an in-progress development e.g. concept development for public artwork, script development workshop, which may include a work-in-progress showing.* | **Count:**<br>✓ Count each discrete creative period as 1 creative development.<br>✓ Count a creative process that includes presentation of work-in-progress.<br>✓ Count each overall creative development/process as 1 activity irrespective of whether it results in a finished product.<br><br>**Do not count:**<br>• Do not count a public presentation or performance of a completed work; these are counted in Performances/Exhibitions (see below)<br><br>***Examples:***<br>• *A company workshops a new performance piece. It has a 2-week period of development in May and another development for 2 weeks in October. This is counted as 2 creative developments.*<br>• *A company engages in a creative development period over 3 months that involves a composer, a lighting designer, and a costume designer. There is a showing to staff and industry contacts. This is counted a 1 activity.*<br>• *A writer works on a new manuscript over 2 months. The work involves research and consultation. This is counted as 1 activity.*<br>• *A musician is funded to develop songs for a new album. Count the album as a new creative development.* |
| **Exhibitions**<br><br>**Definition**: *exhibiting the work of one or more artists, e.g. in a gallery or at a site-specific location or public space.* | **Count:**<br>✓ Count each individual exhibition as 1 activity, regardless of how many artists or individual works are included in the exhibition.<br><br>**Do not count:**<br>• Displays of permanent collections unless curated as a special exhibition. |

| Definitions | Counting method and rules |
|---|---|
| | ***Examples:***<br>• *Count an exhibition featuring the work of 3 artists as 1 activity.*<br>• *For a public art exhibition taking place across a town or city, count the exhibition as 1 activity regardless of how many locations are included in the exhibition.*<br>• *For a touring exhibition, count each exhibition in each location as 1 activity regardless of the number of venues on the tour.* |
| **Festivals**<br><br>**Definition**: *a series of events that you presented, produced, or co-produced typically lasting several days e.g. concerts, performances, exhibitions, writers talks that are held together under the one banner* | **Count:**<br>✓ Count each festival as 1 activity.<br>✓ Count a festival featuring several artists as 1 activity.<br>✓ Count a festival delivered over several days as 1 activity.<br><br>**Do not count:**<br>• Festivals that you performed in or exhibited at that were produced or presented by others.<br><br>***Examples:***<br>• *A music festival featuring 150 artists and bands is held over 3 days. This is counted as 1 activity.*<br>• *A writers festival featuring 30 artists talks and 10 workshops is held over a week. This is counted as 1 activity. The 10 workshops are counted under* ***Workshops****.* |
| **Performances**<br><br>**Definition**: *live works that you presented, produced, or co-produced e.g. dance, music, theatre, opera* | **Count:**<br>✓ Count each individual performance as 1 activity.<br><br>**Do not count:**<br>• Broadcasts, streamed, or digital/online presentations; these are counted as ***Other public activities.***<br><br>***Examples:***<br>• *A performing arts season is made up of 5 productions with 5 performances each. This is counted as 25 performances.*<br>• *A classical music concert tours to 4 venues with 2 performances in each venue. This is counted as 8 performances.*<br>• *A musician receives funding to be the support act for another artist. This is counted as one performance for the funded musician.*<br>• *A local venue is funded to present a performance, which includes acts by two organisations - a supporting and main act. For the purposes of the grant, this is counted as 1 performance.* |

| Definitions | Counting method and rules |
|---|---|
| **Publications**<br><br>**Definition**: *books, journals, art magazines, literary publications, chapbooks, one-off publications (such as major catalogues or curatorial essays), industry/sector development resources, musical scores published physically or digitally* | **Count:**<br>✓ Count each individual publication as 1.<br>✓ For serial publications, count each issue as 1 publication.<br>✓ Count a single issue of a journal or magazine that contains several works as 1.<br>✓ Count a single publication that is available as both a physical and digital version as 1 publication.<br><br>**Do not count:**<br>• Membership/network newsletters not generally available to the public<br>• Annual reports<br>• Exhibition or theatre programs<br>• News articles incidental or for promotional or marketing purposes e.g. a snippet for inclusion in a newspaper article<br>• Social media and blog posts<br><br>***Examples:***<br>• *A series of 6 issues of a literary journal contains multiple works. This is counted as 6 publications.*<br>• *A published book sells 1,000 copies in hardcopy and 500 as an eBook. This is counted as 1 publication.* |
| **Recordings**<br><br>**Definition**: *video and/or audio recordings e.g. sound art, music, recording of a live work intended for broadcast/streaming* | **Count:**<br>✓ Count recordings of 1 or several works.<br>✓ Count a single recording made up of several tracks as 1 recording.<br>✓ Count a recording made for broadcast, streaming, or download as 1 activity even if it will be repeatedly broadcast, streamed, or downloaded.<br><br>**Do not count:**<br>• Recordings that are incidental or for promotional or marketing purposes, e.g. a snippet for inclusion in a news broadcast, a television or radio advertisement.<br><br>***Examples:***<br>• *A music ensemble records a concert of 5 pieces from different composers. This is counted as 1 recording.*<br>• *A poetry organisation records the poems of 5 different poets as part of a radio special. This is counted as 1 recording.*<br>• *A dance performance is recorded and broadcast live on TV. The broadcast is then repeated 3 times during the year. This is counted as 1 recording. (Note: the live performance is counted as 1 in performances and the broadcast is counted as 3 in Other public activities).* |

| Definitions | Counting method and rules |
|---|---|
| | • *An organisation is funded to create a podcast on the history of a Queensland band. The podcast includes 5 episodes. This is counted as 1 recording.* |
| **Seminars/Conferences /Forums**<br><br>**Definition**: *meetings or events featuring expert discussions and presentations available to the arts sector and/or public* | **Count:**<br>✓ Count each conference, seminar, forum, or group information session delivered as 1 activity, regardless of the duration of the conference.<br>✓ For conferences, seminars, and forums delivered over multiple, non-consecutive days, count each individual event as 1 activity.<br>✓ Count a forum, conference, or seminar repeated for different groups of people as separate activities.<br><br>**Do not count:**<br>• Seminars/Conferences/Forums where you attended as a keynote speaker or on a panel. This should be counted in Other activities<br>• Seminars/Conferences/Forums you attended but did not have a role in delivering<br>• Seminar/Conferences/Forums you delivered or organised that were only available to your own staff<br>• Workshops; these are counted in Workshops (see below)<br><br>***Examples:***<br>• *A series of three different seminars was delivered to 1 group of people over two months. This is counted as 3 activities.*<br>• *An industry forum is repeated 3 times for a different group of people each time. This is counted as 3 activities.*<br>• *A full day industry forum with a program of 6 individual sessions. This is counted as 1 activity* |
| **Services and sector development**<br><br>**Definition**: *advice/ consultation, resources, evaluations, auspicing, other professional services provided to your membership base and/or the arts sector* | **Count:**<br>✓ Count each significant advice or consultation session as 1 activity.<br>✓ Count each resource provided e.g. equipment, sector development materials, venue/space as 1 activity.<br><br>**Do not count:**<br>• Contact primarily focussed on providing basic information about your own organisation and activities<br>• Minor advice or enquiries, e.g. enquiries lasting less than 15 mins<br>• Sector development workshops; these are counted as Workshops: Sector (see below)<br>• Hire of equipment and venues; only count sector-development-related provision of resources<br><br>***Examples:***<br>• *An organisation provides auspicing services to an artist on 3 separate occasions. This is counted as 3 activities.* |

| Definitions | Counting method and rules |
|---|---|
| | • *An organisation develops resources on working with children. 10 organisations contact the organisation seeking advice on working with children and are provided with the resources. This is counted as 10 activities.* |
| **Tours**<br><br>**Definition**: *tours undertaken or delivered by you to present work in Queensland, interstate, or overseas, i.e. outbound tours only* | **Count:**<br>✓ Count each tour you deliver as 1 activity.<br>✓ Count a performing arts tour, travelling exhibition, or other touring event delivered in several locations as 1 activity.<br><br>**Do not count:**<br>• Touring performances or exhibitions 'hosted' by your venue, i.e. inbound tours<br><br>***Examples:***<br>• *An exhibition, book tour, or performance season travels to 10 locations on a single tour. This is counted as 1 activity*<br>• *A performing arts organisation tours two shows as part of its regional tour. This is counted as 1 tour.*<br>• *An organisation undertakes a tour of regional Queensland spending up to two weeks in three locations with performances and workshops. This is counted as 1 tour.* |
| **Workshops: Education**<br><br>**Definition**: *activities targeted to kindergartens and schools for students, teachers, and other educators. Include both incursions and excursions* | **Count:**<br>✓ Count workshops and residencies delivered on campus of a kindergarten or primary/secondary school, i.e. incursions.<br>✓ Count workshops delivered off campus targeted to kindergarten and/or primary/secondary school students and/or educators, i.e. excursions.<br>✓ Count workshops and mentorships delivered to teachers and/or other educators to support skill and professional development.<br><br>**Do not count:**<br>• Holiday programs delivered at a school; these are counted in ***Workshops: Public.***<br>• Workshops targeted to the arts sector; these are counted in ***Workshops: Sector.***<br>• Workshops targeted to the general public; these are counted in ***Workshops: Public.***<br><br>***Examples:***<br>• *An organisation delivers a workshop in a school to 3 classes of students. This is counted as 3 workshops.*<br>• *A company tours work to regional venues and offers curriculum-aligned workshops at the touring venues for secondary students. Count each workshop as 1 activity.* |

| Definitions | Counting method and rules |
|---|---|
| | • *An arts organisation is in-residence at a school for 2 weeks engaging students in arts-based activities. This is counted as 1 activity.* |
| **Workshops: Public**<br><br>**Definition**: *workshops and classes delivered to the general public including community workshops, cross-sector activities, corporate workshops, artist talks, Q&A* | **Count:**<br>✓ Count workshops or classes delivered to the general public/community as 1 activity.<br><br>**Do not count:**<br>• Workshops targeted to school students and/or teachers; these are counted as ***Workshops: Education***.<br>• Workshops targeted to the arts sector; these are counted in ***Workshops: Sector***.<br><br>***Examples:***<br>• *An organisation delivers a series of 5 workshops at a local school during school holidays. This is counted as 5 workshops.*<br>• *A visual arts company runs art-making classes for the general public. Each class is counted as 1 activity.*<br>• *An organisation delivers weekly rehearsals with community participants. Each rehearsal is counted as 1 activity.*<br>• *A company is engaged by an accounting firm to deliver arts workshops to employees. Each workshop is counted as 1 activity.* |
| **Workshops: Sector**<br><br>**Definition**: *workshops, classes, residencies, training, and formal mentorships delivered to the arts and culture sector to support professional development. Formal mentorship includes internships, structured programs of professional development, secondments, work experience* | **Count:**<br>✓ Count workshops, classes, training, residences, and formal mentorships delivered to arts and culture sector organisations, artists, creatives, and artworkers focused on skills development (artistic or arts business related)<br><br>**Do not count:**<br>• Workshops, classes, training, or mentorships that your staff or your company received<br>• Workshops targeted to school students and/or teachers; these are counted as ***Workshops: Education***.<br>• Workshops targeted to the general public; these are counted in ***Workshops: Public***.<br><br>***Examples:***<br>• *A service organisation delivers a range of workshops statewide to support cultural competencies in arts organisations. Each workshop is counted as 1 activity.*<br>• *An organisation delivers a formal training program to emerging artists to develop their skills. This is counted as 1 activity.*<br>• *A publisher takes on an intern to develop their proof-reading and editing skills. This is counted as 1 activity.* |
| **Other public activities** | **Count:** |

| Definitions | Counting method and rules |
|---|---|
| **Definition**: *other public-facing activity including film/screen-based activity, broadcasts, streaming, open studios* | ✓ Count any other significant and externally-facing activities you delivered that are not captured by the other activities in this section, e.g. film screenings, broadcasts, streaming, open rehearsals, and open studios.<br><br>**Do not count:**<br>• Internal organisational activities such as strategic planning, administration, board meetings, staff meetings etc. The activity must be public facing.<br><br>***Examples:***<br>• *A performing arts company has an open day that includes viewing a rehearsal. This is counted as 1 other public activity.*<br>• *A visual arts company opens its 10 studios to the public for a day. This is counted as 1 other public activity.*<br>• *A dance company presents a dance on film work at a dance film festival. This is counted as 1 other public activity.*<br>• *A museum or gallery hosts a series of public programs. Count each public program as 1 activity.* |
| **New works presented**<br><br>**Definition**: *brand new works, new or different interpretations of existing work, and new or different exhibitions of existing work presented publicly* | **Count:**<br>✓ Count each brand-new work or exhibit that is presented publicly in its final form.<br>✓ Count each significant reinterpretation of an existing work that is presented publicly.<br>✓ For exhibitions: only count new exhibitions, not the number of new works in the exhibition.<br>✓ For Festivals: count new work produced, commissioned, or presented at the festival.<br><br>**Do not count:**<br>• Creative developments or work that has not been publicly presented<br>• Remounts of work<br><br>***Examples:***<br>• *A music organisation commissions a composer to write a brand-new piece of music and performs the work to a public audience. This is counted as 1 new work presented.*<br>• *A gallery presents an exhibition of works made by local artists from 1925 to 2025 for the first time. The exhibition includes artworks that have been exhibited before and new works. The exhibition is counted as 1 new work presented.*<br>• *A publishing company releases a new book. This is counted as 1 new work presented.*<br>• *A visual arts organisation reinterprets a Shakespeare play as part of a new exhibition. The exhibition is counted as 1 new work presented.*<br>• *A festival program includes a new work co-produced with a Queensland company as well as two new works by companies. This is counted as 3 new works presented at the festival.* |

| Definitions | Counting method and rules |
|---|---|
| | • *A musician is funded to record an EP with 5 songs. 2 previously released singles are included in the final recording. This is counted as 3 new works.*<br><br>*Do Not Count:*<br>• *A dance organisation presents the same piece each year. This is not counted as a new work presented.*<br>• *A company presents an existing work that has not been significantly reinterpreted, e.g. Shakespeare, Swan Lake. This is not counted as a new work presented.* |
| **Queensland story**<br>**Definition:** *A narrative, either true or fictitious, told through words (written or spoken), imagery (still and moving), performance, music, or other forms of communication about Queensland (including but not limited to people, flora and fauna, location**, place, or event).*** | **Count:**<br>✓ Count each new work about Queensland, regardless of artform as 1.<br><br>**Do not count:**<br>• A Queensland based company produces a play with no direct link to Queensland including person, location, place or event<br>• Investment in a festival (although components of the festival may feature Queensland stories)<br><br>***Examples:***<br>• *A museum hosts an exhibition featuring costumes, images and letters from a period in the community's history. Count as 1 Queensland story.*<br>• *An artist receives support to exhibit a series of drawings of Queensland plants. Count as 1 Queensland story.*<br>• *An Aboriginal and/or Torres Strait Islander performance work that presents three dances about three different Queensland stories. Count as 1 Queensland story.* |

# Engagement: Attendees and participants

Engagement includes both attendance and participation.

**Tip:** To assist in completing data, refer to your ticketing systems, project/activity records, registration information, and other tracking processes.

| Definitions | Counting method and rules |
|---|---|
| **Attendees**<br><br>**Definition:** *individuals who attend activities and events as audience members e.g. to see an exhibition or watch a performance in a live or digital/filmed context; and individual readers and listeners of recordings, broadcasts, and publications* | **Count:**<br>✓ Count people who attend live activities and events as audience members in each (postcode) location.<br>✓ For ticketed activities, count each ticket holder as 1 attendee (paid, unpaid, or complimentary tickets); for non-ticketed activities, count each person as 1 attendee.<br>✓ Count the broadcast/streamed audience for your work, activity, event as reported by the broadcaster/streaming service/cinema/radio. Select digital or broadcast as the location.<br>✓ If your activity/work is within a broader event e.g. festival, count only people who attend your specific activity, not the entire festival.<br>✓ For publications and recordings available to purchase, count the total number of publications and recordings sold in physical or digital format.<br>✓ For free publications and recordings, count the number of publications and recordings distributed, streamed, broadcast, or downloaded.<br><br>**Do not count**<br>• People who are in the general vicinity of your activity but do not purposely attend, e.g. people who walk past an outdoor performance but do not stop for a substantial amount of time to view or watch.<br>• Broadcast interviews or snippets of a work that appear on the news or other program or as advertising; count only broadcasts where the principal purpose of the broadcast is presentation of your work in full.<br>• Readership of documents not counted in the definition of Publication (see above), e.g. annual reports, membership/network newsletters, exhibition or theatre programs, social media/blogs, news articles about your work (printed or online).<br><br>***Examples:***<br>• *100 people attend a live performance or exhibition. This is counted as 100 attendees.*<br>• *A concert is broadcast live on television. The concert is also available on the channel's 'catch-up service.' The broadcaster reports a viewing audience of 400,000 and 20,000 views on its catch-up service. This is counted as a broadcast audience of 420,000.*<br>• *A radio play attracts 5,000 listeners in its first radio broadcast and a further 2,000 listeners when repeated a week later. This is counted as an audience of 7,000.* |

| Definitions | Counting method and rules |
|---|---|
| | • *A journal consisting of 6 issues is sent to 20,000 subscribers. A further 10,000 individual issues are sold to non-subscribers. Readership is counted as 130,000 ((6 x 20,000) + 10,000).*<br>• *A publisher sells 10,000 hard copies and 20,000 audio-book copies of the same publication. This is counted as 30,000 attendees.* |
| **Participants**<br><br>**Definition**: *individuals who actively participate in an activity, e.g. attend a class to make something, sing in a choir, engage in a training workshop; and members of your organisation* | **Count:**<br>✓ Count each individual at each (postcode) location who actively participates in an in-person activity.<br>✓ Count online participants who actively participate in a digital or broadcast activity (select digital or broadcast as the location).<br>✓ For single activities delivered over consecutive days with the same group of people, only count each person as 1 participant.<br>✓ For different activities delivered as part of a series with the same group of people, count each person for each different activity that makes up the series.<br>✓ Count the total number of members (as defined in your organisation's constitution).<br>✓ Count the number or people/organisations that used your resources, e.g. equipment, materials, services.<br><br>**Do not count:**<br>• Staff and volunteers<br>• Do not count subscribers to newsletters as part of your membership base<br><br>***Examples:***<br>• *10 people participate in an art class delivered over a 2-day weekend. This is counted as 10 participants.*<br>• *15 people participate in 3 different workshops delivered as part of a series. This is counted as 45 participants; each person is counted once per workshop (15 x 3 = 45).*<br>• *30 members of a service organisation access individual professional advice sessions. This is counted as 30 participants.* |
| **Media reach**<br><br>**Definition:** *Estimated number of people who have engaged in promotional material developed for and directly related to the funded activity. This may include media releases,* | **Count:**<br>• Count number of people likely to view or hear promotional material or read a media release<br>• Count the number of people who engage with a social media post<br><br>**Do not count:**<br>• Live participants and attendees<br>• Do not count subscribers to newsletters as part of your membership base<br>• Reviews or media not developed to promote the activity. |

| Definitions | Counting method and rules |
|---|---|
| *social media and advertising.* | ***Examples:***<br>• *A funded festival sends out a media release (estimated audience 100) and promotes on social media (where it receives 50 unique visits). Media reach would be 150.*<br>• *An Arts Centre promotes the work of two local artists from a new exhibition on social media across a period of 6 months. One post received 100 views, the other 150. Media reach would be 250.*<br>• *A behind the scenes trailer for a new theatre work is published on YouTube, Instagram and TicTok to promote an upcoming season and receives 50,000 views on YouTube, 2600 on Instagram and 5000 on TikTok. Media reach would be 57,600*<br>• *One page advertisement in a local magazine with a distribution of 20,000. Media reach count is 20,000.* |

# Employment and volunteers

Outcome reports may request both FTE and Headcount data regarding employment. Definitions for each and suggested counting methods are included in the table below. Definitions of artists, art workers, and volunteers, for the purpose of this collection, are outlined in the Glossary.

Arts Queensland is committed to Arts for all Queenslanders. Subsets of employment measures that focus on specific populations may be included in outcome reports to better understand diversity across the arts, cultural, and creative sector.

| Definitions | Counting method and rules |
|---|---|
| **Employed** | |
| **Total employed people (FTE)**<br><br>***Definition:*** *Person/people employed under an agreement or award and included in your payroll regardless of role* | **Count:**<br>✓ Count each person who is employed under an agreement or award and included in your payroll regardless of role. This may include full-time, part-time, casual and short-term employees.<br>✓ Use your organisation's definition of full time to determine the hours equivalent to a full-time post. If your organisation does not define full time in hours, use the Australian Bureau of Statistics guide of at least 35 hours per week<br>✓ For simplicity, Arts Queensland recommends using the following methodology for counting full time employees:<br>– Calculate the number of weeks for which each person was employed, for example 1 staff member may have been employed for a full year (52 weeks), while another may have started midway through the year and been employed for 26 weeks<br>– Add these together to get the total number of weeks worked by full time employees<br>– Divide this total by 52 weeks<br>– Round the number to 2 decimal places and enter this figure as the Total number of full time equivalent (FTE) employees<br><br>**Do not count:**<br>• Overtime worked by full time staff, whether paid or unpaid<br>• External business providers engaged, such as accountants or lawyers, who are not your staff<br>• Individuals paid on invoice, i.e. contractors; they are counted in **Total contracted people (Headcount)**.<br>• Artists and arts workers appearing in your events and activities but not directly employed or paid by you.<br><br>***Examples:***<br>*An organisation has employed 4 full time staff members over the course of a year. Persons A and B were employed all year. Person C worked for the first 12 weeks in the year. There was a gap of 3 weeks before person D (their replacement), started work. FTE is calculated as:*<br>• *Number of weeks for which each person was employed:*<br>▪ *Person A and Person B = 52 weeks each*<br>▪ *Person C = 12 weeks* |

| Definitions | Counting method and rules |
|---|---|
| | ▪ *Person D = 37 weeks person*<br>• *Total number of weeks = 153 (52 + 52 + 12 + 37 = 153)*<br>• *Divide by 52: 153 ÷ 52 = 2.9423...* (*Round to two decimal places: 2.94* )<br>*FTE = 2.94 full time staff* |
| **Total employed Queenslanders (FTE)** | **Count:**<br>✓ As per instructions in **Total employed people (FTE)** but only count people based in Queensland. |
| **Total employed people (Headcount)** | **Count:**<br>✓ Count each person who is employed under an agreement or award and included in your payroll regardless of role and employment status (full-time, part-time and casual) as 1.<br><br>**Do not count:**<br>• External business providers engaged, such as accountants or lawyers, who are not your staff<br>• Individuals paid on invoice, i.e. contractors; they are counted in **Total contracted people (Headcount)**.<br>• Artists, creatives, and arts workers appearing in your events and activities but not directly employed or paid by you.<br><br>***Examples:***<br>*An organisation has employed 4 full time staff members and 2 part time staff over the course of a year. Headcount = 4 full time staff* |
| **Total employed Queenslanders (Headcount)** | **Count:**<br>✓ As per instructions in **Total employed people (headcount)** but only count people based in Queensland. |
| **Contracted** | |
| **Total contracted people (Headcount)**<br><br>***Definition:*** *Person/ people contracts by the funded organisation* | **Count:**<br>✓ Count all people (artists, artworkers and administration and support) directly contracted by the funded organisation<br>✓ Count each person contracted by your organisation as 1 including<br>– Full-time person: Count each person once regardless of when their employment began or finished<br>– Part time person: Count each person once regardless of when their employment began or finished<br>– Short-term staff: Count person once for each different project/activity/discrete period they are engaged for<br><br>**Do not count:**<br>• Employees who are employed under an agreement or award.<br>• Artists, creatives, and arts workers appearing in your events and activities but not directly employed or paid by you. Counted in **Total engaged people**<br><br>***Examples:***<br>• *An organisation employs 1 full time artist and contracts 1 administration support and 3 artists for 6 months to support a new event. Headcount for contracted people would be 4.* |

| Definitions | Counting method and rules |
|---|---|
| | • *A visual arts market includes 30 artists in its program. The artists are paid a fee as a result of the sale of their work through the host visual arts organisation. As the buyer rather than the host is ultimately making the payment, the artists are not counted in the Paid by your organisation headcount; they are counted in the* **Total Artists and arts workers engaged.** |
| **Total contracted Queenslanders (Headcount)** | **Count:**<br>✓ As per instructions in **Total contracted people (headcount)** but only count people based in Queensland. |
| **Total contracted artists and artworkers (Headcount)** | **Count:**<br>✓ As per instructions in **Total contracted people (headcount)** but only count people contracted as artists and artworkers<br><br>**Do not count:**<br>• Administration and support staff<br>• Artists, and arts workers appearing in your events and activities but not directly employed or paid by you; they are counted in **Total engaged artists and arts workers** |
| **Total contracted Queensland artists and art workers (Headcount)** | **Count:**<br>✓ As per instructions in **Total contracted people (headcount)** for people where the person is<br>– contracted as an artist or arts workers role, AND<br>– is based in Queensland. |
| **Total contracted Queensland artists and art workers by population groups (Headcount)** | **Count:**<br>✓ As per instructions in **Total contracted people** where the person is<br>– Contracted in an artist or arts workers role, AND<br>– is based in Queensland, AND<br>– who identify with a specific group. This may include Aboriginal peoples; Torres Strait Islander peoples; Regional Queenslanders; People with disability and People from culturally and linguistically diverse backgrounds.<br><br>Definitions for each of groups are provided in the **Diversity** table.<br><br>*Note: If you are unsure if a person identifies with one of the listed groups or the person would prefer to not disclose, no data needs to be entered for this person. Entered data should be based on people self-identifying and should not be assumed or based on informal knowledge. Only enter known data, even if it does not capture all paid artists, creatives, and arts workers who were involved in your programs.* |
| **Engaged** | |
| **Total engaged artists and arts workers** | **Count:**<br>✓ Count the total number of artists and arts workers appearing in your events and activities but not employed or directly contracted by you |

| Definitions | Counting method and rules |
|---|---|
| ***Definition:*** *Person/ people who appear in a funded event or activity but are not employed or directly created by the organisation* | **Do not count:**<br>• Employees or contractors classified as Administration and Support workers.<br><br>***Examples:***<br>– *A festival pays a fee to a dance company to have the latter's work included in its festival line up. The dance work involves 11 people: a choreographer, 8 dancers, and 2 technical staff. The 11 people are paid employees of the dance company and not the festival. This is counted as 11 engaged artists by the festival.* |
| **Total engaged Queensland artists and art workers** | **Count:**<br>• As per **Engaged artists and arts workers headcount** but only for people based in Queensland. |
| **Volunteers** | |
| **Total volunteers** | **Count:**<br>✓ Count each unpaid individual who supported the delivery of your funded activity including:<br>– volunteer board/committee members<br>– volunteer fundraisers<br>– volunteers involved in tours, events, organisational, and other operational activities<br><br>**Do not count:**<br>• Members and friends appearing in your events and activities but not directly employed or paid by you |

# Tourism

Tourism data requested in outcome reports should be consistent with the economic report undertaken for the event or festival.

| Definitions | Counting method and rules |
|---|---|
| **Total attendees**<br><br>**Definition**: *total number of attendances across the festival, counting each time an individual attended if they attended multiple times* | **Count:**<br>✓ Information should be taken from the economic report produced for the event |
| **Unique attendees**<br><br>**Definition**: n*umber of individual people who attended the festival, where each individual is only counted once.* | **Count:**<br>✓ Count each individual who attends a festival or cultural event only once, regardless of the number of times they participate or attend.<br><br>***Example:***<br>• *An arts event runs for five days. One person attends the event on three of those days. This is counted as 1 unique attendee.*<br><br>**Source:**<br>• Data may be obtained from economic reports, surveys, or ticket sales data. |
| **First time attendees**<br><br>**Definition:** *number of individuals who are attending the event for the first time. It may include both local residents and visitors.* | **Count:**<br>✓ Count only individuals attending the festival or event for the first time.<br><br>***Example:***<br>• *Three individuals attend a festival/cultural event. Two of the individuals are attending for the first time. First time attendees would be 2.*<br><br>**Source:**<br>Data may be obtained from economic reports, surveys, or ticket sales data. |
| **Primary purpose visitors**<br><br>**Definition***:*<br>*Number of individual whose main reason for travelling to a specific destination is to* | **Count:**<br>✓ Count the number of individuals who state that their main reason for visiting a location was to attend the specific event.<br><br>*Subsection count*<br>✓ Subsections of the measure may be required for<br>• **Local:** Individuals living in the local government area where the event is held<br>• **Intrastate**: individuals living in Queensland but outside of the event LGA |

| Definitions | Counting method and rules |
|---|---|
| *attend a particular event, attraction, or activity.* | • **Interstate**: Individuals who permanent residence is outside of Queensland<br>• **International:** Individuals who permanent residence is usually outside Australia.<br><br>***Example:***<br>• *An individual travels to Cairns from Brisbane specifically to attend a cultural festival. This would be counted as 1 Primary purpose visitor or 1 Intrastate Primary purpose visitor.*<br>• *A festival is being held in Mooloolaba. A group of people travel to Mooloolaba to specially attend the event. Two people are from Mount Coolum (with the local LGA), two are from Rockhampton and one from Victoria. This would be 5 primary purpose visitors or 2 local primary purpose visitors, 2 intrastate primary purpose visitors and 1 interstate primary purpose visitor.*<br><br>**Source:**<br>• Data may be obtained from economic reports, surveys, or ticket sales data. |
| **Direct visitor nights generated by festival**<br><br>**Definition**: *nights spent in Queensland by visitors whose primary purpose of travel was to attend the event* | **Count:**<br>✓ Information should be taken from the economic report produced for the event |
| **Total visitor expenditure**<br><br>**Definition**: *total visitor expenditure generated by visitors who attended the event (includes overnight and daytrip visitors)* | **Count:**<br>• Count total amount of money spent by all visitors during their trip to a specific destination including areas such as accommodation, food and beverage, transportation, entertainment and activities, shopping etc.<br><br>*Subsection count*<br>✓ Subsections of the measure include:<br>• **Overnight visitors:** visitors from outside of region who stayed at least one night more than 40km away from home<br>• **Daytrip visitors:** visitors who attend the event for the day, without staying the night.<br><br>***Example:***<br>• *If 500 overnight visitors each spend $200 and 1,000 daytrip visitors each spend $50, the total visitor expenditure would be $150,000.* |

| Definitions | Counting method and rules |
|---|---|
| **Total direct and incremental spending generated**<br><br>**Definition**: *additional spend introduced to the region because of the event. It is comprised of:*<br>• *spending by overnight and daytrip visitors whose primary purpose of travel was to attend the event*<br>• *spending by accompanying persons who did not attend the event*<br>• *spending by the event organiser sourced outside of the region* | **Count:**<br>✓ Information should be taken from the economic report produced for the event<br><br>*Subsection count*<br>✓ Subsections of the measure should be reported for:<br>o In region of event<br>o Other Queensland |
| **Net promotor score**<br><br>**Definition**: *likelihood of customers recommending a company, product, or service to others* | **Count:**<br>• Number of visitors who are likely to recommend the event to family, friend or colleague.<br><br>**Source:**<br>• Data may be obtained from economic reports, surveys, or ticket sales data. |

# Diversity

An activity is considered to target a particular group if you had specific programming or activities where the prime focus was to engage one of the list populations. This information is collected to help demonstrate how arts and cultural investment contributes to Queensland Government policies where relevant.

| Definitions | Counting method and rules |
|---|---|
| **Aboriginal people** | An Aboriginal person is someone who:<br>• is of Aboriginal descent<br>• identifies as an Aboriginal person<br>• is accepted as an Aboriginal person by the community in which they live or have lived. |
| **Torres Strait Islander people** | A Torres Strait Islander person is someone who:<br>• is of Torres Strait Islander descent<br>• identifies as a Torres Strait Islander person<br>• is accepted as a Torres Strait Islander person by the community in which they live or have lived. |
| **Regional Queenslanders** | Regional Queensland includes all of the areas outside of the Brisbane City Council local government area. |
| **People with disability** | People who identify as a person with disability or a d/Deaf and disabled person. It is noted that disability is wide-ranging and comes in many forms including from birth or acquired through illness, accident, or the ageing process. It includes physical, intellectual, psychiatric, sensory, neurological, learning disabilities, physical disfigurement, and the presence in the body of disease-causing organisms. |
| **Culturally and linguistically diverse people** | People who identify as culturally and linguistically diverse. For reporting, Arts Queenslanders in alignment with Multicultural Affairs Queensland defines Culturally and linguistically diverse as people from migrant and refugee backgrounds, people seeking asylum, and Australian South Sea Islander people. |
| **Older people (55+ years)** | People over 55 years of age. |
| **Young people (12-25 years)** | People aged 12-25 years. |
| **Children (under 12 years)** | People aged 0-11 years |
| **LGBTQIA+** | For reporting, Arts Queensland uses the LGBTIQA+ definition in the Queensland Government's Pride in our Communities strategy People who identify as Lesbian, Gay, Bisexual, Trans, Intersex, Queer, Asexual, plus. The 'plus (+)' indicates that the letters of the acronym do not capture the entire spectrum of sexual orientations, gender identities, and sex characteristics, and is not intended to be limiting or to exclude certain groups. |

# Focus areas

Applicants to note if they have undertaken any activities during the reporting period that align with activities into the following table.

| Area | Definition |
|---|---|
| **Arts and health activities** | • Include arts-led programs and activities that address an identified health need or issue.<br><br>***Examples:***<br>• *An organisation provides dance classes for recovering stroke patients.*<br>• *An organisation partners with a hospital and health services to deliver a program of arts activities focused on improved mental health.* |
| **Social connection activities** | • Include arts-led programs and activities that are focused on improving or strengthening social connection in communities<br><br>***Examples:***<br>• *An organisations provides arts workshops focus on engagement and reducing loneliness.* |
| **Curriculum-aligned activities** | • Include programs and activities that deliver specific components of the Early Years Learning Framework for Australia and Australian Curriculum in kindergartens and/or schools<br><br>***Examples:***<br>• *A theatre company presents a new work that aligns with the Early Years Learning Framework – Drama Foundation years.* |
| **International activities** | • Include activities that were undertaken by the organisation overseas or in collaboration with an international organisation<br><br>***Examples:***<br>• *A visual arts organisation exhibits and attends an overseas market.*<br>• *A performing arts organisation partners with an international organisation to co-produce a work in Cairns.* |
| **Cultural tourism** | • Include activities and programs developed and delivered that focus on attracting visitors to the local area<br><br>***Examples:***<br>• *A visual arts organisation organises a pop-up exhibition in the local community that is promoted outside the area.* |
| **2032 Games** | • Include activities that directly relate to the Brisbane 2032 Olympic and Paralympic Games<br><br>***Examples:*** |

| Area | Definition |
|---|---|
| | • *An organisation is commissioned to produce a work for a Brisbane 2032 venue.*<br>• *Development or delivery of work for a Brisbane 2032 activity.* |
| **Large-scale works** | • Include public artworks and productions/performances/events with any of the following features:<br>  ○ over 100 performers, artists, or arts workers engaged<br>  ○ total budget exceeds $1 million<br>  ○ large scale sets/staging/work<br>  ○ reaches audiences of more than 50,000<br><br>***Examples:***<br>• *A public artwork is commissioned for the opening of a new venue. The budget for the work is $1 million.*<br>• *An arts organisation coordinates a community choir initiative for performances in a festival. The initiative includes over 1000 participants across 10 regional communities. The performance reaches an audience of over 75,000 in person and through streaming.* |
| **Environment** | • Include sustainable practices adopted by your organisation and arts-led activities that engage with the natural environment and/or include an environmental focus or themes<br><br>***Examples:***<br>• *A community theatre project creates a work about water management issues that facilitates new dialogue between local farmers, council, and environmental groups.*<br>• *A museum tours a collection with a focus on sustainability and the climate.*<br>• *Artists are commissioned to create visual artworks using natural materials to integrate with the natural environment.*<br>• *A live music venue introduces biodegradable plates for food service to reduce landfill waste.*<br>• *An artist is employed to integrate arts into eco-tourism initiatives.* |

# FINANCIAL DATA DICTIONARY

Data sets, counting rules and examples for financial data collection through Arts Queensland funding programs, Forward Year Budgets and Financial Outcome Reports.

## Income

Income may include operational and project grants, earned income, sponsorships and other financial contributions.

| Term | Definition |
|---|---|
| **Operational Grants** | |
| **Arts Queensland operational** | Grant received from Arts Queensland to support annual program and operations. Example includes funding from Queensland Organisations Fund 2026-29 |
| **Creative Australia operational** | Multiyear funding received from Creative Australia towards annual program and operations including Four Year Investment for Organisations, Delivery Partners, Visual Art, Craft and Design Framework grants. |
| **Local Government operational** | Funding received from local councils towards annual program and operations. |
| **Other Commonwealth operational** | Funding received from Commonwealth Government departments and agencies towards annual program and operations e.g. Office for the Arts. |
| **Other Queensland Government operational** | Funding from other Queensland Government departments and agencies outside of Arts Queensland towards annual program and operations e.g. Department of the Premier and Cabinet, Tourism and Events Queensland. |
| **Arts Queensland In-Kind** | In-kind goods and services (including rental subsidies) provided by Arts Queensland e.g. Judith Wright Centre of Contemporary Arts, Bulmb-ja. |
| **Project Grants** | |
| **Arts Queensland project** | One-off Arts Queensland funding towards specific projects, e.g. Queensland Arts Project Fund, Touring Queensland Fund, Aboriginal and Torres Strait Islander Arts Development Fund etc. |
| **Creative Australia project** | One-off Creative Australia funding towards specific one-off projects e.g. Playing Australia. |
| **Other Queensland Government project** | Funding for one-off projects from State Government sources other than Arts Queensland such as Queensland Health, Department of the Premier and Cabinet, Tourism and Events Queensland, Gambling Community Benefit Fund, etc. |

| Term | Definition |
|---|---|
| **Other Commonwealth project** | Funding for one-off projects from Commonwealth Government (other than Creative Australia) such as Festivals Australia, Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts, Austrade. |
| **Other project** | Funding for one-off projects from sources other than State, Commonwealth and Local Government. |
| **Local government Project** | Funding for one-off projects from local councils. |
| **Earned Income** | |
| ***Event income*** | |
| **Audience income – single ticket sales** | Includes single tickets, group bookings and entry fees for self-presented shows, events or exhibitions. Does not include subscription ticket sales. Use gross ticket sales if possible. Ticketing costs (e.g. merchant fees, insider charges etc.) should be recorded as a marketing expense. |
| **Audience income – subscription ticket sales** | Subscription ticket sales for self-presented shows, events or exhibitions. Use gross ticket sales if possible. Ticketing costs (e.g. merchant fees, insider charges etc.) should be recorded as a marketing expense. |
| **Performance /Co-producer fees** | Fees received to perform or exhibit, including recording and broadcast fees, and orchestra pit-services or income/box office splits received as part of a co-production or venue contract. |
| **Other event income** | Performance and event-related income including program and merchandising sales, royalties, licensing income.<br>Do not include the sale of artworks, publications, food and beverage sales (see *Other Activities Income* below). |
| **Artwork/Publications sales** | Includes income from the sale of your artworks, artworks sold on behalf of other artists, and publications-for-sale income.<br>Do not include commission fees you have retained on the sales. This is recorded in *Activities and Services Income* below. |
| ***Other activities income*** | |
| **Activities and services** | Income from activities that are not event related. This includes participant fees, workshop fees, dance classes, administration fees, auspicing fees, management fees, consultancy fees, commissions, membership fees. |
| **Resources** | Income from the use of your physical assets. This includes venue hire, building and office rental income, props and instrument hire, costume hire, equipment hire, public usage income from photocopying etc. |
| **Retail** | Income from goods sold as part of your business including food and beverage sales, bookshop and gift shop sales from physical or online stores.<br>Do not include merchandising that relates to a performance or event. This is recorded at *Other Event Income* above.<br>Do not include artworks and publications sold. This is included at *Artwork/Publication Sales* above. |

| Term | Definition |
|---|---|
| **Private Sector Income** | |
| **Sponsorship - cash** | Cash received through corporate and private sponsorship.<br>Do not Include State Government sponsorship. This is included in grants above. |
| **Donations** | Donations of any size provided by individuals where the donor does not receive a material benefit in return. Include gifts and bequests here.<br>Do not include income from raffle or art union tickets or food-related fundraising drives. This is included in *Fundraising* below. |
| **Foundations** | Philanthropic giving, grants and donations provided by community-based organisations, trusts and foundations. |
| **Fundraising** | Income from fundraising appeals where there is a material benefit to the donor including raffles or art union tickets and income via fundraising events such dinners, charity auctions, and other fundraising drives. |
| **In-Kind** | In-kind income refers to the dollar value of any goods and services you receive but do not pay for. For example, furniture, equipment, materials, venue and office space, professional services (e.g. legal, financial) and technical services etc.<br>You must itemise in-kind goods and services in the notes to your Financial Template.<br>Do not include any Arts Queensland in-kind income. This is included in *Arts Queensland In-Kind* below.<br>Do not include in-kind income that will not be reported in your **audited financial statements**. (You can note this income in the comments to the Financial Template instead). |
| **Other Income** (Income in this section is classed as Earned Income) | |
| **Interest / Investment** | Bank interest, dividends and all income derived from cash investments and shares etc. held by the company.<br>Also, include comprehensive income including Net changes in fair value of available-for-sale financial assets and revaluation of property plant and equipment. |
| **Sundry and other earned income** | Sundry and other earned income not included elsewhere such as one-off sales of assets, income received from reimbursements and recoveries. |

# Expenses

| Term | Definition |
|---|---|
| **Salaries, Wages and Fees** | |
| **Creative personnel** | Salaries fees and wages for creative personnel such as artistic and associate directors, creative producer, curators, lighting, set and costume designers, dramaturgs and tutors. |
| **Performers/Artists/Arts workers** | Performers/Artists: salaries, wages and fees specifically associated with appearing in a work, producing an artwork or creating a work of literature, including visual artists, authors, illustrators, writers, editors, musical directors, composers, conductors, librettists, musicians, directors, performers, actors, choreographers and dancers.<br>Arts Workers include producers, youth and community workers.<br>Do not include permanent ensemble and orchestra costs but do include augmentation and guest artists for ensembles and orchestras. |
| **Production and technical** | Salaries, wages and fees specifically associated with technical and production activity. For example, stage managers, recording engineers, mechanists, production managers, technicians, wardrobe staff, workshop staff, installation and bump in/out labour. |
| **Marketing and business development** | Salaries, wages and fees specifically associated with marketing, promotion and business development costs including communications, marketing, publicity and audience development staff; corporate partnerships, sponsorship, philanthropy and development staff.<br>Only include box office and ticketing staff if your organisation does not operate a venue. If your company does operate a venue, include box office and ticketing staff in *Own Venue Staff* below. |
| **Management and administrative** | Salaries, wages and fees specifically associated with management and administrative activities including CEO, executive director, general manager, programming staff, finance staff, administrator, bookkeeper and other staff not included elsewhere. |
| **Own venue staff** | If your organisation operates a venue, include front-of-house staff, box office staff, duty managers, ushers, bar staff, retail staff, directly employed security staff or cleaners. |
| **Ensemble / Orchestra wages and fees** | Permanent ensemble and orchestra costs including artists' costs allowances (e.g. ballet shoe allowance, instrument upkeep).<br>Do not include augmentation and guest artists for ensembles and orchestras. This is included at *Performers/Artists/Arts Workers* above. |

| Term | Definition |
|---|---|
| **Allowances and on-costs** | On-costs: include, for example, workers' compensation, superannuation, annual, long service and sick leave costs, salary packaging expenses, payroll tax, fringe benefits tax, termination payments and other wage-related fees or employment-related overheads.<br><br>On-costs: also include professional development and training for staff, and costs associated with employment support and staff wellbeing e.g. job support, vocational development, physiotherapy, counselling.<br><br>Allowances: include travel allowances that are not associated with a production, exhibition or touring. (For event-related travel costs – see *Production/Exhibition/Touring* below). |
| **Production / Exhibition / Touring** | |
| **Production & Exhibition Staging** | Direct costs associated with the production of a work, event or exhibition. For example, lighting, sound and visual equipment and hire, display and mounting costs, sets, staging equipment and hire, royalties paid, creative development costs, commissioning costs, costumes and wardrobe costs, other creation costs (e.g. materials). |
| **Other Production & Exhibition** | All other expenses not included elsewhere that are directly associated with productions, events and exhibitions. May include collection maintenance and conservation, costume and set maintenance, production and exhibition-specific insurances, licences, fees and permits, production incidentals, contingency, co-presenters' fee. |
| **Travel / Touring** | Direct costs associated with presenting or exhibiting outside of your home location. Can include travel, freight and transportation costs, packing and crating costs, installation costs, demounting costs, bump in/out consumables, travel allowances and per diems. |
| **Venue and Exhibition Space** | Venue related costs directly associated with a production, event or exhibition. For example, hire of a theatre, performance space, rehearsal space, build/construction space or exhibition space, front-of-house costs, other event-related venue costs e.g. cleaning fees. |
| **Other Activities** | |
| **Cost of sales** | Cost of obtaining goods for resale (or inventory) such as merchandise and books, food and beverage stock. Include share of sales paid directly to artists for artwork and publication sales here.<br><br>Do not include recording, printing, publishing, manufacturing and distribution costs. This is recorded in *Publications and Recordings for Sale* below. |
| **Artist development and mentorship** | Direct costs associated with mentoring and professional skills development of artists. Can include costs of residencies.<br><br>Do not include professional development costs for your staff. This is recorded in *Allowances and On-Costs* above. |

| Term | Definition |
|---|---|
| **Community and other arts projects and programs** | Direct costs such as travel and venue costs, project materials. May include consultant fees for project/protocols/engagement strategy.<br>Do not include associated artists' fees. This is recorded in *Performers/Artists/Arts Workers* salaries, fees and wages above. |
| **Education projects and programs** | Direct costs associated with education programs such as schools programs or workshops. May include costs such as materials, travel and venue costs or consultants' fees to develop project or educational resources.<br>Do not include associated artists' fees. This is recorded in *Performers/Artists/Arts Workers* salaries, fees and wages above. |
| **Evaluation and research** | Includes both pre- and post-program or project costs associated with evaluation, project development and research that occurs within your organisation. |
| **Publications and recordings for sale** | Costs associated with producing for-sale items (physical or digital) that are sold or distributed to the general public. Can include recording, printing, publishing, manufacturing and distribution costs.<br>Does not include printed programs. This is recorded in *Marketing and Promotional Material* below. |
| **Workshops, classes and seminars** | Direct costs associated with classes, workshops etc. for external participants. Examples include dance and music classes, theatre or visual arts workshops, writing workshops, seminars and conferences. |
| **Marketing and business development** | |
| **Marketing and promotions** | Marketing and Promotions: this includes advertising, promotional materials, general marketing and PR costs, hospitality, brochures, flyers, posters, displays and signage, program design and artwork, program photography and visuals, programs printing, distribution/mail out costs.<br>Selling costs: such as point of sale costs, ticket agency charges and fees, EFT and merchant fees, ticket printing and complimentary ticket costs, agency and booking fees.<br>Website costs: design, content, maintenance, and hosting – if not capitalised.<br>Documentation and reporting costs: photographic and audio-visual documentation, newsletters, annual reports and other publications not for sale. |
| **Fundraising expenses** | Costs associated with fundraising events including venue hire, catering, cost of goods for fundraising (raffle tickets, goods for raffle). |

| Term | Definition |
|---|---|
| **Business development** | Costs associated with developing and servicing philanthropic, sponsorship and business opportunities. May include hospitality, private sector income development costs, audience development and research. |
| **Infrastructure and administration** | |
| **Rent and running costs** | Includes rent and outgoings specifically related to maintaining an office including parking, cleaning and rubbish removal, security, relocation costs, rates and taxes, maintenance, gas, electricity, water, staff amenities.<br>If operating a performance or exhibition venue include venue security, WH&S costs, furniture and fixtures not being capitalised, equipment hire, venue cleaning costs, venue rubbish removal, venue repairs and maintenance.<br>Do not include security and cleaning/rubbish removal costs that have been captured in *Venue and Exhibition* costs above. |
| **Administration** | Outgoings related to general operations including office supplies, printing and copying, journals and subscriptions, memberships and affiliations, records and filing, computer consumables, software purchases and maintenance, equipment repairs and maintenance, minor equipment purchases (under $500), equipment rental, postage, couriers, freight, internet, telephone, local and staff travel, vehicle hire (which is not a direct production or project cost), insurance.<br>Do not include workers compensation. This is recorded in *Allowances and On-Costs* above. |
| **Other depreciation and amortisation** | Can include depreciation of other property, plant and equipment and motor vehicles, as well as amortisation expenses. |
| **Right of use asset depreciation expense** | Depreciation of leased Right of Use Assets |
| **Lease interest expense** | Interest expenses on lease liabilities |
| **Legal, finance and governance** | Legal: any costs related to legal advice and services.<br>Finance: financial services, bank charges and interest, leasing interest, stamp duty, late fees and penalties, bad and doubtful debts, rounding off/adjustments, accounting and audit fees.<br>Governance: costs of board operations and support, company planning, membership support costs, AGM and general meetings, company fees and returns, business name registrations. |
| **Capital project costs** | One-off expenses incurred in the purchase of land, building, construction and equipment. |
| **Sundries** | Minor and incidental one-off expenses which cannot be classified elsewhere. |

| Term | Definition |
|---|---|
| **In-kind Expenses **** | |
| **Infrastructure and administration In-kind** | Rent, goods and services of the types listed in the *Infrastructure and Administration* section provided in-kind or pro-bono. |
| **Marketing and business development in-kind** | Good and services of the types listed in the *Marketing and Business Development* section provided in-kind. |
| **Other activities in-kind** | Good and services of the types listed in the *Other activities* section provided in-kind. |
| **Production / Exhibition / Touring In-Kind** | Good and services of the types listed in the *Production/ Exhibition/Touring* section provided in-kind. |

** Total In-Kind Expenses should equal your *In-kind* income plus *Arts Queensland In-Kind* income.

# Balance Sheet

| Term | Definition |
|---|---|
| **Current assets** | |
| **Cash and cash equivalents** | Includes cheque and bank account(s) including bank overdraft, electronic payments clearing, un-deposited funds, petty cash, cash floats, term deposits and short-term investments that are expected to be converted to cash in next 12 months. |
| **Receivables and prepayments** | Also known as trade debtors. This account shows the gross accounts receivable still owing by debtors to the organisation at the end of the financial period and which are expected to be collected in the next 12 months. Also includes doubtful debts, deposits with suppliers, security bonds paid, agency sales held in trust, accrued income, other debtors. |
| **Other current assets** | Other financial assets that are available for sale or trading that can be converted into cash within the next 12 months such as securities, investment trusts, managed funds and shares.<br>Includes Inventories: Items held for resale expected to be consumed in the next financial year e.g. fundraising stock, trading stock, publications for sale and client support inventory. May include work in progress being produced, such as materials and supplies awaiting use in the production process.<br>Other current assets not specifically included in previous rows. May include some prepayments, deposits and bonds. |

| Term | Definition |
|---|---|
| **Non current assets** | |
| **Property, Plant & Equipment (Net)** | Includes land and buildings, leasehold improvements, movable plant and equipment, IT and office equipment, libraries and educational resources, musical instruments, art collections, costumes, scenery sets and production properties, furniture and fixtures and motor vehicles LESS the accumulated depreciation for each asset class. |
| **Right of use asset** | Include the value of leased Right of Use Assets. This is a valuation of the right to use a leased asset over the term of a lease agreement. |
| **Long-term investments** | Includes any long-term investments, e.g. securities or shares in listed and unlisted companies not expected to be realised in the next 12 months. Each year, the list is reviewed, and investments expected to be sold within the next 12 months should be moved to Current Assets. |
| **Intangibles (Net)** | Includes intangibles purchased (not internally generated) e.g. bespoke computer software, goodwill, distribution rights, intellectual property, licences, patents and trademarks LESS accumulated amortisation. |
| **Other non-current assets** | Other non-current assets not specifically included in previous items which may include biological assets and long-term assets to be sold but not in the next 12 months, including long-term receivables and prepayments. |
| **Current liabilities** | |
| **Current trade creditors and other payables** | Includes accounts payable. Also known as trade creditors. Accrued expenses such as auditors' fees, unpaid salaries, unpaid electricity, unpaid telephone at year end, tax and other withholdings such as GST, FBT, PAYG withholdings, superannuation. |
| **Grants in advance (non-Arts Queensland)** | Grants received in advance, and unexpended grants from sources other than Arts Queensland. |
| **Arts Queensland grants in advance** | Arts Queensland grants received in advance, and unexpended grants. |
| **Current employee benefits** | Employee benefits that may be payable within the next 12 months including provision for annual leave, provision for long service leave, provision for personal/carer's leave, and salary sacrifice. |
| **Current interest-bearing loans and borrowings** | Short-term interest-bearing loans and borrowings from banks and other sources due and payable within the next 12 months such as bank loans, unsecured bank overdraft, credit cards, hire purchase or lease agreements due within the next 12 months. |
| **Current income in advance** | Any revenue or income that relates to future reporting periods such as earned income received in advance, membership fees in advance, subscriptions in advance, sponsorship received in advance, box office income in advance. |

| Term | Definition |
|---|---|
| **Current lease liabilities** | Lease liabilities for payments required by a lease discounted to the present value and due within the next 12 months. |
| **Other current liabilities** | Other current liabilities not specifically included in other items and payable within 12 months. This includes funds held in trust for a third party to be passed onto a different recipient than your organisation - such as DGR trust funds, auspiced grants and income, unexpended auspiced grants, deposits collected. |
| **Non-current liabilities** | |
| **Non-current interest-bearing loans and borrowings** | The long-term components (i.e. more than 12 months in the future) of long-term borrowing, hire purchase agreements, vehicle lease agreements, lease liabilities, bank loans, directors' loans. |
| **Non-current employee benefits** | Refers to all employee-related long-term provisions e.g. long service leave that has been accumulated by employees and is not expected to be paid within the next 12 months. |
| **Non-current lease liabilities** | Lease liabilities for payments required by a lease discounted to the present value and not expected to be paid within the next 12 months. |
| **Other non-current liabilities** | Any other liabilities that are not expected to be discharged in the next 12 months and that are not specifically listed in other items. |
| **Equity** | |
| **Retained earnings** | When entering retained surplus/(deficit) it should match the following: prior year retained surplus/deficit plus or minus the current year operating surplus/deficit plus or minus any abnormal items. |
| **Asset revaluation or asset impairment reserve** | The asset revaluation reserve is used to revalue certain non-current assets, such as land and buildings. The amounts in the reserve are generally the difference between the asset's cost and its market (or current) value. |
| **Restricted / designated reserves** | Restricted or designated reserves is essentially any amount of money specifically set aside by the organisation for future purposes such as the capital profits reserve, building maintenance reserve, endowment/ bequests reserve, instruments reserve, sinking fund, IT reserve, reserves incentive scheme etc.<br><br>Your organisation may also have a Capital Grant Reserve for grants received by the organisation for capital purchase and subsequently adjusted for yearly depreciation. |
| **General reserves** | Other reserves which have been accumulated but are not restricted or designated for a specific purpose. |
| **Contributed equity** | Includes any contributions made by members to establish the organisation. Ongoing member fees should not be included —they are treated as revenue. |

# Documents for Upload

| Term | Definition |
|---|---|
| **Forward year budget** | |
| **Forward Year Cash Flow** | Your 12-month forecast cash flow on a month-by-month basis for next year showing cash that you expect to be received and spent each month up to the end of the reporting year.<br>The cash flow must include opening and closing cash balances for each month and should not include non-cash items such as depreciation, in-kind income or expenditure.<br>A sample cash flow template is available for download. |
| **Mid-Year Financials** | |
| **Current balance sheet** | Your balance sheet at 30 June if reporting on a calendar year, or 31 December if reporting on a financial year. |
| **Profit and loss**<br>**Year-to- date and forecast** | Your profit and loss statement showing:<br>• your actual income and expenditure for the year to date (30 June if reporting on a calendar year, 31 December if reporting on a financial year); plus<br>• your forecast to the end of the year.<br>This can be taken directly from your in-house finance system. Your Financial statements must provide a sufficient level of itemised income and expenditure for Arts Queensland to understand how the company is progressing against the budget you submitted with your Forward Program. |
| **Cash flow**<br>**Year-to- date and forecast** | A month-by-month cash flow showing<br>• actual cash received and spent each month of the current financial year up to the reporting date<br>• forecast of cash that will be received and spent each month up to the end of the financial year.<br>See further information on cash flow requirements above. |
| **Financial outcome report** | |
| **Audited financial statements** | Audited financial statements, signed by the board and auditor<br>Note: Only companies that have been approved by Arts Queensland to submit Reviewed financial statements can submit a Review in place of an Audit. |

# Financial health indicators

| Term | Definition |
|---|---|
| **Percentage of total income from non-Arts Queensland sources** | Income from non-Arts Queensland sources comprises:<br>• Operational Grants (excluding Arts Queensland)<br>• Project Grants (excluding Arts Queensland)<br>• Event Income [Earned income]<br>• Other Activities Income [Earned income]<br>• Private Sector Income<br>• Other Income [Earned income].<br><br>To calculate the percentage:<br><br>***Total Non-Arts Queensland income divided by Total Income multiplied by 100***<br><br>EXAMPLE: A company earned $750,000 over the year, with $600,000 from non-Arts Queensland sources.<br>This is calculated as $600,000 ÷ $750,000 = 0.80<br>0.80 x 100 = 80% non-Arts Queensland income |
| **Working capital** | Working Capital measures the actual amount of liquid resources a company has available for its day-to-day operations after accounting for its short-term debts.<br><br>Positive working capital shows a company has enough liquid/current assets (e.g. cash, accounts receivable and inventory) to pay its short-term debts and meet its day-to-day operating expenses.<br><br>Negative working capital means that a company is currently unable to meet its short-term debts and operational expenses and may be experiencing short-term financial issues, including with cash flow.<br><br>The formula to calculate working capital is:<br><br>***Current Assets less Current Liabilities***<br><br>EXAMPLE: A company has $750,000 in current assets - all of which is cash in the bank, and $800,000 in debts due in the next 12 months. This means the company has negative working capital of -$50,000. It cannot cover the full $800,000 in debt with the $750,000 in cash it has in the bank. This may be a short-term issue only. |

| Term | Definition |
|---|---|
| **Current ratio (also known as Working capital ratio)** | The Current Ratio is another way of measuring a company's ability to pay off its immediate and short-term liabilities (debts due within a year) with its current assets (e.g. cash, accounts receivable and inventory) to meet the needs of its daily operations.<br><br>The formula to calculate your current ratio is:<br><br>***Current Assets divided by Current Liabilities***<br><br>A Current Ratio of over 1.0 shows a company has more current assets than current liabilities and has sufficient resources to meet it debts that are payable with the next 12 months.<br><br>A Current Ratio of less than 1.0 indicates the company's current liabilities are greater than its current assets and it may be experiencing short-term cash flow issues.<br><br>A company with a Current Ratio of 2.0 shows it has $2 in current assets for every $1 in current liabilities; a company with a Current Ratio of 1.5 shows it has $1.50 in current assets for every $1 in current liabilities. |
| **Reserves ratio** | The Reserves Ratio measures the level of resources a company has to meet its annual expenditure. It provides an indication of how long a company could operate on its reserves. Reserves provide a financial buffer to manage risk e.g. unexpectedly low income, and sustain operations during financial downturns.<br><br>The recommended Reserves Ratio benchmark is 20%.<br><br>The formula to calculate your reserves ratio is:<br><br>***Total Equity divided by Total Annual Expenditure multiplied by 100***<br><br>EXAMPLE: A company has $750,000 in Equity (net assets) and its annual operating expenditure is $1,500,000.<br>This is calculated as $750,000 ÷ $1,500,000 = 0.50<br>0.50 x 100 = 50% |