

Annual Report

Perth Theatre Trust

2005-2006

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PERTH THEATRE TRUST ANNUAL REPORT 2005-2006

This report is submitted to the Honourable Sheila M^cHale MLA: Minister for Culture and the Arts, in accordance with section 66 of the Financial Administration and Audit Act 1985.

A handwritten signature in black ink, appearing to read 'Harry Morgan', with a stylized flourish below it.

Harry Morgan AM
Chairman
11 August 2006

CHAIRMAN'S REPORT

The Perth Theatre Trust venues successfully sustained the level of events and attendances during the year. The ability to continue to program events and attract patrons and hirers to the venues is a vital performance indicator for the Trust. Highlights for the year included both the artistic merit of the programs at the venues and some significant upgrades to buildings and infrastructure.

Following the spectacular Centenary Celebrations of His Majesty's Theatre which extended into the latter half of 2004, the challenge to continue and develop patron awareness of the venues and events within them was recognised. The initiation of the Brainbox project was established as a foundation to create more work for local performers, writers, directors and musicians, while continuing to develop the number of performance events at His Majesty's Theatre.

The Playhouse Theatre subscriptions series now in its third year continued to provide diversity and utilisation of the venue. With the Subiaco Theatre Centre closed for 12 months for improvements and upgrade, the Playhouse Theatre at a comparable size had an influx of events with the venue usage increasing by 38%.

The Perth Concert Hall once again provided a wonderful ambience for the hosting of the UWA Perth International Arts Festival, including performances on the Verandah and the Writers Week events. Prior to February being filled with Festival flavor, a very successful series of events to celebrate the 250th Anniversary of Mozart's birth was programmed and presented at the Perth Concert Hall.

A major building upgrade occurred at the Subiaco Theatre Centre, which following the upgrade was renamed Subiaco Arts Centre. The Department of Culture and the Arts and the City of Subiaco supported the \$4.7 million refurbishment of the Subiaco Theatre Centre as a small to medium sized venue to meet the needs of the professional arts sector and to provide a range of community activities. The Centre which successfully reopened on 1 July 2006 will continue to be a key venue in the metropolitan arts scene and Subiaco community.

Building infrastructure improvements took place at His Majesty's Theatre with the upgrade to stage lighting and electrical components. The project brought the theatre up to international standards and required considerable planning and coordination between the venue, the Department of Housing and Works and suppliers. The technical team at His Majesty's Theatre are to be congratulated on their contribution to the success of the lighting upgrade project.

I would like to express my sincere thanks to the interim Chair of His Majesty's Theatre Foundation Mike Ryan for his contribution to the Foundation in 2005 and to the Chairman James Freemantle. The Foundation is acknowledged and thanked for their key support as a Community Service Program partner.

The Trust's venue manager, Ogden IFC (Perth), has successfully managed the venues and provided a high level of service to patrons and venue hirers. As well,

the excellence of the catering service has been enthusiastically welcomed by patrons and has provided an additional source of revenue.

The BOCS Ticketing staff excelled at delivering services to all clients with budget targets reached or exceeded. In addition, ticket sales through the website were maintained at a high level. The implementation of the BOCS Ticketing restructure continued, which included the filling of a majority of positions to a permanent basis.

The Trustees were diligent in their role as Board members and in particular with additional support to the sub-committees and His Majesty's Theatre Foundation. During the year, there was a change to the membership of the Board with Henry Boston and Toby Manford retiring. Toby Manford is acknowledged for her contribution as a member of the Programming Committee and for the establishment of His Majesty's Theatre Foundation in 1993. Toby was also a member of the Foundation, of which she chaired for some years. Henry Boston is thanked for his participation in the planning and programming of His Majesty's Theatre Centenary. His term as Chair of the Programming Committee and member of the Finance Committee is acknowledged and appreciated. As Chair I would like to officially welcome the Marian Tye and Peter Alexander as the new appointees to the Perth Theatre Trust Board.

During 2005-2006, the Perth Theatre Trust has successfully met its obligations and objectives. I wish to thank all Trustees and the staff of the Perth Theatre Trust for their commitment and effort over the past twelve months.

A handwritten signature in black ink, appearing to read 'Harry Morgan', with a stylized flourish below it.

Harry Morgan AM
Chairman
10 August 2006

ACTING GENERAL MANAGER FOREWORD

During the past year, the Perth Theatre Trust has been involved in many projects that clearly demonstrate the value of the arts to all members of our community.

It is evident through the projects and activities detailed in the Perth Theatre Trust annual report of the many ways that the venues and programs associated with them, contribute to the Government's goals of people and community, and the economy.

The more we can integrate arts and culture with other areas such as health, education and law and order, the more people will value the importance arts and culture has in creating a dynamic, creative and economically and socially viable society.

The redevelopment of the Subiaco Theatre Centre in conjunction with the City of Subiaco was completed in June 2006 and officially re-opened to the public on 1 July 2006. This is one of several projects in the Arts and Culture Portfolio, which will significantly contribute to the Government's goals of people and community, and the economy by improving venues and programs associated with them.

The Chairman of Trustees, Mr Harry Morgan AM and the other Trustees through their expertise and commitment over the past year have ensured that the Trust has successfully met its objectives. I thank them for their contribution.

I look forward to consolidating our achievements and, in doing so, further integrate arts and culture into our community.

A handwritten signature in black ink, appearing to read 'Alastair Bryant', with a large, stylized flourish at the end.

Alastair Bryant
Acting General Manager
11 August 2006

MISSION STATEMENT

The Perth Theatre Trust's mission is to maximise the effectiveness of the performing arts resources under its control to enhance the cultural and economic life of Western Australia.

OBJECTIVES

The objectives of the Perth Theatre Trust are:

- To provide high quality venues and services to maximise the cultural and public use of the venues managed by the Trust.
- To provide an efficient ticketing and information service to facilitate access to the Trust's performing arts venues and targeted marketing information to performing arts companies.
- To ensure efficiency and effectiveness of its management practices.

ROLE OF THE TRUST

The Perth Theatre Trust was established and constituted under the Perth Theatre Trust Act 1979 to manage and operate theatres vested in or leased to or under its control. The Minister responsible is the Hon. Sheila McHale MLA Minister for Indigenous Affairs; Tourism; Culture and the Arts.

The Perth Theatre Trust is responsible for the operation of a number of performing arts venues in Perth in conjunction with the managing of BOCS Ticketing and Marketing Services. The Trust also actively participates in presenting or co-production of events in its theatres and provides a range of theatre-related services to customers and hirers.

The Trust operates as a portfolio organisation of the Department of Culture and the Arts with the majority of the corporate service requirements of the Trust being provided through the Department.

The four major performing arts venues – His Majesty's Theatre, Perth Concert Hall, Playhouse Theatre and Subiaco Arts Centre (previously known as Subiaco Theatre Centre) – are managed by the external service provider, Ogden IFC (Perth) Pty Ltd operating as the agent of the Trust. The Trust's role is one of managing the contract and monitoring performance in accordance with contract requirements, including the agreed service levels. This arrangement is consistent with the legislation governing the Trust's operations.

Throughout 2005-2006, the Trust co-presented a number of performing arts productions in its theatres. This role has continued under the contractual arrangement with Ogden IFC (Perth) Pty Ltd.

The Trust manages the BOCS Ticketing and Marketing Services, which provides ticketing services for events encompassing all aspects of entertainment within Perth.

The Performing Arts Centre Society provides day-to-day management and operational requirements for Rechabite Hall under a separate agreement.

MAJOR ACHIEVEMENTS

Food and Beverage Division again won national recognition by winning two major awards for Perth Concert Hall – National Venue Caterer and also Caterer of the Year Award.

It is anticipated that the just completed major electrical lighting upgrade at His Majesty's Theatre and the refurbishment and upgrade of Barre Restaurant at HMT will have a favourable impact on patrons and audiences in the long term.

The refurbishment and upgrade of Subiaco Arts Centre was accomplished in time for the scheduled re-opening date of Saturday 1 July 2006.

The completion of Stage 2 (public areas) re-carpeting of Perth Concert Hall.

HIGHLIGHTS

Attendances at the Perth Theatre Trust venues in 2005-2006 totalled 381,090.

The number of performances/events held at the Perth Theatre Trust venues was 678 in 2005-2006.

Playhouse Theatre's 2005 Subscription Season, Five for '05, continued into the 2005-2006 financial year from August until November. The 2006 subscription season of three plays plus additional booking incentives was launched in March. The season actually begins in July 2006. This subscription season aims to offer the public quality touring productions at affordable prices, creating diversity and utilisation of the venue.

Subiaco Arts Centre was closed for renovations throughout the financial year. Productions were steered towards other venues, including the Sunday @ Subi season, normally held at SAC, which was held at the local Church of Christ. The theatre was entirely re-wired, revamped and much of it re-positioned, with the BOCS office, foyer and bar and studio moving to more convenient locations. The theatre will re-open for business with a season of Henri Szeps in *Why Kids?* on 4 July.

Perth Concert Hall, as host to many performances in the UWA Perth International Arts Festival 2006, again enjoyed excellent figures and audience feedback, particularly in terms of the Beck's Verandah, location of the Festival Club. Problems with volume levels appeared to have been resolved and the season was the site of many wonderful concerts, featuring acts which brought a younger generation to the venue.

His Majesty's Theatre was pleased to present a new series DownStairs at the Maj, called the Brainbox Project. Brainbox grew out of the desire to create more than just sporadic work for local performers, writers, directors and musicians, and to develop the level and number of performance events possible within His Majesty's Theatre. Specifically, the area known as DownStairs at the Maj had

been under-utilised but is a functional and attractive performance space, much praised by visiting performers. A committee worked to develop an exciting program, which would feature diverse entertainment almost throughout the calendar year. A season of a new musical opened the project and it continued with cabarets and an innovative competition that asked writers to submit a monologue for shortlisting and performance. Substantial prizes were offered by His Majesty's Theatre Foundation.

MAJOR EVENTS

Prior to the UWA Perth International Arts Festival 2006 at PCH, a period normally considered as quiet was utilised very successfully: the Mozart Festival, a season to celebrate the 250th anniversary of Mozart's birth, was planned and mounted to much audience and media acclaim. Highlights of the week-long celebrations included the sell-out Rachelle Durkin sings Mozart with performers Mark Coughlan and Rachelle Durkin; the Australia Day Jazz Does Mozart concert and Mozart's Gala Birthday Concert, which celebrated Mozart's actual birth date. Other successful events included the Pipe Organ Concert; Mozart Meets Verity James, Mozart Happy Hour and the grand finalé, featuring a performance by The Australian String Quartet at Government House Ballroom.

Major performances during the year at PCH have included the renowned Vienna Boys Choir; the immensely popular pop group Human Nature; Musica Viva's concert featuring the acclaimed Egner Trio; the world-famous Harlem Gospel Choir and iconic blues and roots artist Buddy Guy.

During the UWA PIAF 2006 season at PCH, some of the highlights performed on the main stage were Leonard Bernstein's opera *Candide*, the Orchestra of Age of Enlightenment and the Pat Metheny Trio, all of which were hugely popular.

A return visit by the Sydney Dance Company achieved exceptional public support for this renowned company's season of *Underland*, which was presented by HMT. This cutting-edge, contemporary dance company will continue to be welcomed back to OIFC Perth venues whenever suitable product is offered.



VENUE MANAGEMENT

Ogden IFC (Perth) Pty Ltd – Overview 2005-2006

Monthly Contract Meetings occur between Ogden IFC Perth (OIFC Perth) senior staff and those of the Perth Theatre Trust (PTT) and the Department of Culture and the Arts. Regular contact also continues between these meetings at a high level and OIFC Perth acknowledges and thanks the PTT for its support.

OIFC Perth Chief Executive and the General Manager Corporate Services attend all PTT Board Meetings and, together with the relevant venue managers, attend PTT program committee meetings.

All reports due to PTT under the management agreement were provided within agreed timelines. The Trust's agent, Ogden IFC Perth, is a certified Quality Assurance organisation.

The Output Based Measurements (OBM's) and attendances have been exceeded in all the venues for the period. Overall, 678 events were presented on the PTT venue stages against a target of 571.

The success of the Perth Concert Hall as the main city location for the Perth International Arts Festival continued this year with very satisfactory overall results for both parties.

Direct communications have been maintained with major event promoters, touring organisations and important venue managements throughout Australia and internationally. OIFC Perth is now an active member of the following organisations and associations:

AAPPAC	Association of Asia-Pacific Performing Arts Centres
AEIA	Australian Entertainment Industry Association
APACA	Australian Performing Arts Centres Association
ISPA	International Society for the Performing Arts
OZPAC	the coalition of the major Performing Arts Centres in Australia and New Zealand

In May, OIFC Perth hosted the first ever OZPAC Chief Executives Meeting held in Perth, at His Majesty's Theatre.

The Chief Executive of OIFC Perth was elected this year to the National Board of the AEIA and also attended the annual AAPPAC and ISPA Conferences in Hong Kong. Perth now has a seat as an equal member of these forums.

Capital Works funding has allowed for a limited number of major projects to be undertaken across the venues including plumbing, communications, stage lights and audio equipment, and food and beverage equipment and facilities upgrades.

OIFC Perth's Food and Beverage Division again gained national recognition by winning two major national awards from Restaurant and Catering Australia for Perth Concert Hall: National Venue Caterer and also Caterer of the Year Award.

The division serviced 393 show-related functions and 219 non-show-related functions during the year and contributed significantly to OIFC Perth's overall image and operations.



PERTH CONCERT HALL

PERTH CONCERT HALL

GENERAL

Activity at Perth Concert Hall (PCH) has risen significantly. It can be seen that the number of days in which the main auditorium was in use has increased from last year's high of 237 days to this year's peak of 307.

This is a record high for the main stage, and represents an occupancy rate of 84% – internationally 75% is considered as full usage. While this is a positive indication in terms of use, the number of performances has decreased by three events. The increase in usage and the decrease in events have occurred through the venue's commitment to providing the primary location for all West Australian Symphony Orchestra (WASO) rehearsals and auditions, until such time as the orchestra's rehearsal and administrative facility is built on site.

The increase in rehearsals resulted in a reduction of rental and food and beverage income derived from performances because of the increased difficulty in offering dates to clients wishing to present shows.

There has been a slight decline in the number of performances in the categories of rock, pop, jazz and folk, and a considerable decrease in the number of education / academic / graduation bookings. The number of school and youth performances has increased slightly.

PCH management is working successfully to broaden its audience base and promote the venue to a wider demographic while continuing to maintain the existing clientele and their patrons. For example, the relationship with the UWA Perth International Arts Festival has been a contributing factor. In particular this was the third year featuring the highly successful Beck's Verandah. Other ventures such as the screening of the Warren Miller film Higher Ground have also contributed to the presentation of the venue to a new, wider audience.

Non-commercial and non-for-profit groups continue to use the venue and arrangements are made as necessary to assist them. Relationships have also been maintained and developed with both local and interstate promoters who are integral to the product mix of the venue.

Despite the increased number of events, the existing permanent staff levels have largely remained the same, except for the temporary promotion of Head Mechanist Peter Bishop to Stage Manager while Brendon Ellmer takes up the position of Centre Manager at the newly-refurbished Subiaco Arts Centre.

Events with Perth Theatre Trust Involvement

Fine arts organisations, which have received rental and other assistance in presenting their series and productions, include:

- West Australian Symphony Orchestra (WASO)
- UWA Perth International Arts Festival (PIAF)
- Australian Chamber Orchestra
- Australian String Quartet

Other Performances with Trust Assistance

PCH produced a highly successful, week-long Festival in celebration of the 250th anniversary of Mozart's birth.

PERFORMANCES HIGHLIGHTS:

The diary of events throughout the year was highly varied and included a number of notable events:

2006 was notable for the PCH Mozart Festival. Highlights of the week-long celebrations included the sell-out Rachelle Durkin sings Mozart with performers Mark Coughlan and Rachelle Durkin; the Australia Day Jazz Does Mozart concert and Mozart's Gala Birthday Concert which celebrated Mozart's actual birth date. Other successful events included the Pipe Organ Concert; Mozart Meets Verity James, Mozart Happy Hour and the grand finalé, featuring a performance by The Australian String Quartet at Government House Ballroom.

WASO finished the 2005 season with two Gala performances featuring special guest conductor Charles Dutoit. Described as the greatest living interpreter of French orchestral music, Dutoit conducted Berlioz's *Symphonie Fantastique* and Debussy's *Nocturnes*.

Australian comedian Rove McManus of *Rove*, the late night television show, performed a total of five shows to near-capacity audiences. He was received with great enthusiasm, perhaps partly because Perth is his hometown.

A number of educational institutions used the venue for their celebration concerts and speech nights. Edith Cowan and Murdoch University held several major graduation ceremonies in the venue.

The Vienna Boys Choir returned to the venue and once again lived up to its fine tradition. The choir was in excellent voice, and the capacity audience showed great appreciation for their extraordinary vocal abilities.

The immensely popular pop group Human Nature re-launched its career with the release of *Reach Out: The Motown Record* and the consequent *Motown Tour*. The band played to three near-capacity houses.

Musica Viva featured the acclaimed Eggner Trio, which has achieved immense rapport and understanding through its years of playing together. The three brothers delighted their Perth audience with performances of Schumann and Schubert. The trio also made comment that PCH's acoustics were as good as the best anywhere in the world.

The world-famous Harlem Gospel Choir delighted the audience with an evening of extraordinary foot-stomping, hand-clapping gospel spirituals. Direct from the heart of Harlem in New York City, the Harlem Gospel Choir travels the world as ambassadors for African-American culture.

Kate Ceberano returned to PCH to perform with WASO in two sold-out houses, as a part of the final Contempo series of the year. A recording was made of the concert that is due for international release.

Iconic blues and roots artist Buddy Guy once again returned to the PCH to perform for a near-capacity house.

This was the third year of the four-year arrangement in which the festival was centred at PCH. The success of Beck's Verandah has increased each year. Many events were sold out and the Verandah also saw an increased number of patrons attend the free post-concert events. It is apparent that the reputation of this high-class venue has established itself as an integral part of the festival in Perth.

The main highlights performed on the main stage were Leonard Bernstein's Opera Candide, The Orchestra of Age of Enlightenment and the Pat Metheny Trio.

OTHER HIGHLIGHTS

Paintings and Artwork

PCH continued to host works from the Artbank collection. The Gadfly Gallery also regularly displayed paintings throughout the facility. The Fremantle Arts Centre once again mounted a wide range of crafted ceramic, glass, fabric and sculptured collections. The venue was proud to continue supporting artwork from new artists and exhibitors. The association of fine music with fine art added significantly to the cultural experience of patrons.

All the collections were regularly changed and the artwork featured was both diverse and eclectic.

Main Spaces Usage (OBMs)	Events	Attendances
Main Auditorium	157	197,285
Wardle Room	56	6,939
Village and Verandah	23	11,336
Total	236	215,560

Perth Concert Hall

2005-2006 PERFORMANCE STATISTICS

	2005/06 Total Performances	2005/06 Total Attendance	%Capacity	2004/05 Total Performances	2004/05 Total Attendance	%Capacity
Auditorium						
Opera	0	0	0	2	2,323	67.18%
Classical Music	84	103,909	75.08%	80	98,713	73.27%
Rock, Pop, Jazz, Folk	14	19,352	83.02%	12	13,241	71.87%
Schools' Performances	21	27,632	79.64%	15	17,842	76.57%
Education/Academic/Graduation events	17	23,570	77.25%	37	53,767	82.28%
Dance Schools	2	2,750	87.14%	0	0	0
Ballet/Dance	2	1,927	67.71%	1	1,459	84.38%
Conferences/Meetings	1	1,200	87.15%	2	1,980	69.57%
Religious meetings	0	0	0	1	1,889	100.00%
Comedy	6	8,750	84.35%	6	8,850	85.63%
Children's / Youth Performances	6	6,392	74.20%	2	2,300	74.05%
Theatre	0	0	0	0	0	0
Music Theatre	0	0	0	0	0	0
Other events	4	1,803	37.11%	2	2,190	76.95%
Totals Events/Performances =	157	197,285	76.50%	160	204,554	76.33%
Bump-in/outs	12			9		
Rehearsal days	136			75		
Other	34			17		
Total days used	307			237		
Total days available	364			316		
Percentage of use	84.34%			75%		

WARDLE ROOM	Usage	Attendances	Usage	Attendances
Performance	5			
Conferences/meetings	31			
Other	20			
Performance Total =	56		14	
Perf. Attendance Total		6939		1031
Other Uses inc Bar & Exhibitions			144	
Rehearsals	21		79	
Function & Conference attendance	3	779		21536
Total days used	150		173	

Perth Concert Hall

2004-2005 PERFORMANCE STATISTICS continued

GALLERIES & OTHER SPACES				
	Usage	Attendances	Usage	Attendances
Gallery Performances =	23		26	
Gallery Perf. Attendance		11336		10653
Corporate & Private Functions			3	
Other	2			
Other Uses inc Bar & Exhibitions	90		201	
Rehearsals, Workshops, Functions & Conferences	205		176	
Attendance:		17410		18722
Total Days Used	178		156	

To note: For the categories that contribute to the Trust's Performance Indicators, the Perth Concert Hall had 236 events with 215,560 attendances in 2005-2006.



HIS MAJESTY'S THEATRE

HIS MAJESTY'S THEATRE

ADMINISTRATION

His Majesty's Theatre's (HMT) management has continued to exploit the heightened positive brand awareness achieved during the 2004 Centenary year of the building.

The replacement of the outdated stage lighting installation took place during the year. The new equipment brings the theatre up to international standards for professional theatre lighting.

ARTISTIC PROGRAM

A total of 232 performances were presented in the building's three main performance spaces, which were attended by 112,484 patrons.

The MajKidz Club has again had a fully-subscribed year and we continue to have an excellent working relationship with Barking Gecko Theatre Company which provides the MajKidz facilitators.

Very high standards of quality and attendances have been the cornerstone of the work of our two resident companies, West Australian Opera and West Australian Ballet, accompanied by the West Australian Symphony Orchestra in the pit.

A variety of popular attractions including *The Goodies*, *Soweto Gospel Choir*, *Me and My Girl* and *Best of the Melbourne Comedy Festival* added to the overall appeal of His Majesty's Theatre.

Sydney Dance Company's season of *Underland*, which was presented by the Trust, was a revelation of contemporary dance excellence and gained exceptional public feedback. Together with the Bell Shakespeare Company, the company forms the backbone of HMT's annual presentations of Australia's finest touring flagship performing arts companies.

The launch of the Brainbox Project, a new wide-ranging program of theatrical events DownStairs at the Maj, promises more work for local independent talent as well as variety for audiences. His Majesty's Theatre Foundation is thanked particularly for readily embracing this project.

The absence of quality touring product is a serious and ongoing current national concern, with this being a major discussion item for the major venues in the OZPAC group.

Special thanks are extended to HMT staff, hirers, media, trustees, sponsors and patrons, the Friends of the Maj and His Majesty's Theatre Foundation for the support given to this great iconic building and all that goes on in it.

HIS MAJESTY'S THEATRE Performance Statistics

Main Spaces Usage	Events	Attendances
Main Auditorium	117	101,862
DownStairs at the Maj	69	6,527
Dress Circle Bar	46	4,095
Total	232	112,484

HIS MAJESTY'S THEATRE Performance Statistics

His Majesty's Theatre 2005-2006 Performance Statistics		2005-2006 Total Performances of Events	2005-2006 Total Attendances	% Capacity	2004-2005 Total Performances of Events	2004-2005 Total Attendances	% Capacity
Event Category							
Opera		22	21,865	97%	28	25,657	87%
Classical Music							
Rock/Pop/Folk		8	5,929	64%	2	683	58%
Schools Performance							
Education/Academic/Graduation Events		3	2,091	69%	1	1,074	86%
Dance Schools		1	544	63%			
Ballet/Dance		39	37,487	87%	45	30,494	59%
Conferences/Meetings							
Religious Events							
Comedy		12	12,492	84%	9	8,327	75%
Children's/Youth Performances							
Theatre		20	14,027	61%	30	16,320	51%
Music Theatre		12	7,427	64%	32	20,415	59%
Other Events					2	923	78%
Event Totals		117	101,862	78%	149	103,893	73%
Bump-in/out		58			62		
Rehearsal days		11			23		
Other					14		
Total days used		197			365		
Total days available		365			232		
Percentage of use		54%			64%		
DownStairs at the Maj							
Event /Performance Total		69	6,527		33	3,482	
Rehearsals/Workshops/Classes		82					
Functions		15	884				
Total Days Used		155					
Dress Circle Bar & Foyers							
Event/Performance Total		46	4,095		47	3,741	
Rehearsals/Workshops/Classes		5					
Functions		145	7,182				
Total Days Used		143					
Corporate & Private Functions in Auditorium		21	2,973				
Barre							
Functions		21	566				
Total Days Used (non dining)		22					
3rd Floor Studio							
Rehearsals/Workshops/Classes		286					
Total Days Used		286					

MUSEUM OF PERFORMING ARTS

A total of 1608 visitors including many tourists, school children and seniors took guided tours of HMT, now into its second century.

The Museum of Performing Arts (MOPA), DownStairs at the Maj, attracted 1523 visitors during the year to four exhibitions:

Exhibition No 21, July-September 2005 - The Russians Were Coming

As part of the Perth Winter Arts Festival, this exhibition featured Russian troupes and individual Russian performers who visited Western Australia in the 20th century. Among them were the original Cossack Choir, Anna Pavlova, Kira Bousloff and passing through Fremantle - the Colonel de Basil Russian Ballet Company. Special attention was paid to the Edgley family, whose entrepreneurial skills were responsible for the first Australian tours of the Moscow Circus, the Bolshoi Ballet, the Kirov Ballet, the Georgian State Dancers, the Omsk Siberian Dancers and Variety Artists of Leningrad.

Exhibition No 22, October-December 2005 - They Came To The Maj

During His Majesty's Theatre's 2004 Centenary, the Museum of Performing Arts (MOPA) paid tribute to the many celebrated stars who had appeared at His Majesty's Theatre. In contrast, this exhibition was dedicated to lesser-known entertainers and forgotten events. One example was the student productions staged by voice teacher Lionel Logue, who later cured King George VI of his stutter. Another example was the lunchtime lecture on spiritualism given by Sir Arthur Conan Doyle, creator of Sherlock Holmes. A major part of this exhibition was the 1964 season of *My Fair Lady*, which featured three of the original costumes.

Exhibition No 23, January-March 2006 - The Boy From Kellerberrin

Kellerberrin-born pianist Ray Hartley was a musical celebrity in Perth in the 1950s after he wrote the worldwide hit song, *Let's Do It Again*. On the strength of that success he enjoyed a long career as a society and cocktail pianist in the most exclusive hotels in New York. He recorded three albums for RCA-Victor and now, in retirement, he entertains at the Australian Embassy's New York functions. In 2005 Mr Hartley donated his scrapbooks, scores and memorabilia to MOPA, and this material formed the core of the exhibition. A secondary display paid tribute to Deanna Blacher, founder of Danza Viva Spanish Dance Company in Perth.

Exhibition No 24, April-June 2006 - Anzac Coves, WWI

Named after the troupe of soldier-entertainers who performed in camps, hospitals and bombed out theatres in World War I, this display featured 126 pieces of Australian patriotic song sheets, along with photographs and programmes of fund-raising concerts for the Red Cross. Collectively, this sheet music illustrates the way men were literally sung off to the battlefield. MOPA is building an impressive collection of material from World War I that will be invaluable in eight years time when Australia marks the centenary of Anzac.

During the year, external users were linked to the collection via the HMT website. Now MOPA's steadily-increasing number of catalogue items can be viewed

internationally, via the internet. Just under half the collection has been catalogued and the work continues. Acknowledgement is again made of BHP Billiton and His Majesty's Theatre Foundation's continued support for this very important cultural project. An initial association has been formed with The University of Western Australia (UWA) Handa Music Collection and the potential now exists for mutual benefits.



PLAYHOUSE THEATRE

The period 2005-2006 was one of the busiest the Playhouse has experienced in recent years, due partly to the closure of the Subiaco Arts Centre for major refurbishment. Not only did the number of performances and events held in the venue increase substantially but also the quality and diversity of productions offered to patrons. Among the performance highlights were *Minefields and Miniskirts*, *Three Furies* and *Lawn*.

The total number of performances and events increased from 152 in 2004-05 to 210 in 2005-2006. Total attendances for the same period rose from 39,549 to 53,046 and the number of days the venue was occupied increased from 212 to 287.

PROGRAM

The theatre's 2005 Subscription Season helped underpin the marked increase in the number of performances and the associated increase in attendances in 2005-2006.

The 2005 subscription season consisted of *Breath of Life* (HIT Productions Melbourne) in April/May 2005, *Barmaids* (HIT Productions) in June 2005, *Minefields and Miniskirts* (Malthouse Theatre, Melbourne) in August 2005, *Deckchairs* (HIT Productions) in September 2005 and *President Wilson in Paris* (HIT Productions) in October/November 2005.

Of the subscription season productions that were presented in 2005-2006, the highlight for most patrons was *Minefields and Miniskirts*, produced by Melbourne's Malthouse Theatre Company (formerly Playbox), based on the book by Siobhan McHugh, adapted and directed by Terence O'Connell. The production featured Robyn Arthur, Debra Byrne, Sally Cooper, Wendy Stapleton and Anne Wood. Based on the lives of five Australian women who participated in, or were affected by, the Vietnam War, the production was warmly received, especially by Vietnam returned servicemen and their families.

Overall the 2005 subscription season consisted of five productions. 1,003 subscribers took out a three or five play subscription package to the season. A total of 60 performances were presented, attracting a total audience of 13,073 people.

Playhouse Theatre's 2006 Subscription Season was launched in March 2006. The three-play season, consisting of *Love Child* (HIT Productions Melbourne) July-August 2006, *The Gin Game* (HIT Productions) August 2006 and *The Blonde, The*

Brunette and The Vengeful Redhead (D'Arrietta Productions, Sydney) December 2006.

The theatre's resident company, Perth Theatre Company, also contributed to the venue's theatre me with David Williamson's *Soulmates* in July 2005 and *Charitable Intent* in May 2006. Both productions, part of a trilogy Williamson has written, featured a large company of Perth actors.

Black Swan Theatre Company also returned to the Playhouse Theatre, after an absence of three years, with *Accidental Death of an Anarchist* in April 2006 and an exceptional production of *The Carnivores*, by local playwright Ian Wilding, in June/July 2006.

The Playhouse's theatre me was rounded out by Sydney's Performing Lines production of the hard-hitting *Three Furies – Scenes from the Life of Francis Bacon*. Presented by PIAF, the production, directed by Jim Sharman and designed by Brian Thomson, starred Simon Burke, Socratis Otto and Paul Capsis, supported by a three-piece band.

PIAF was also responsible for two of the year's standout dance productions. *The Drover's Wives*, produced by Perth-based Steamworks Arts Productions, directed by Sally Richardson with a score composed and played by Ian Grandage, featured a strong company of Perth dancers.

The second production, *Lawn*, produced by The Brisbane Powerhouse and the Splinter Group, was one of the most engaging contemporary dance/physical theatre productions to appear on the Playhouse stage in a long time.

BUZZ Dance Theatre returned to the Playhouse in September 2005 with *RabbiT*, and a return season of *PreTender* in March 2006.

ACHPER and local secondary schools running specialist dance programs continued to use the Playhouse throughout the year to showcase the work of their dance students.

An ongoing partnership with Sydney based A-List Entertainment ensured that the venue was host to some of Australia's best comedians including The Umbilical Brothers (*Speedmouse*) in October 2005 and *The Rehearsal* in June 2006; and The Sandman and Flacco (*Bingo in Siberia*) in November 2005. The comedy shows have contributed greatly to enlarging the theatre's audience base, with most of the shows appealing to 18-35 year olds.

The theatre continued also to support the participation of young people in the performing arts with the Midnite Youth Theatre Company's season of *To Kill A Mockingbird* (April 2006), where the theatre provided hands-on opportunities, where possible, for students working backstage.

At a community level, Playhouse personnel worked closely with Royal Perth Hospital staff to assist them in mounting their staff revue *150 Years and Still Standing* in October 2005. The theatre was also responsible for co-presenting the

West Australian Young Readers Book Awards presentation night in September 2005.

As in previous years, the theatre was actively involved in assisting Perth's community based music theatre companies use the resources of the Playhouse to mount their productions. Among the companies supported were The Gilbert and Sullivan Society's *The Yeomen of the Guard* in September 2005; Icon Entertainment/WA Stage School's *Singing in the Rain* in October 2005 and Enchant Production's *Over the Moon* in November 2005.

In addition to performing arts events, the stage and auditorium were also used during the year for other events ranging from corporate staff briefings to film nights.

BUILDING

Backstage improvements included the enclosing of the external entrance to the backstage dressing rooms and greenroom.

STAFF SERVICES

The Theatre's Head Technician and a pool of casual technical staff were kept extremely busy throughout the year servicing the 210 performances and events held in the venue throughout the year.

The significant increase in activity in the venue also resulted in a substantial increase in the Front of House (FOH) activities. FOH staff, in addition to their normal duties, worked closely with Ogden IFC's Food and Beverage Department assisting with the setting up and running of functions for hirers. As in previous years, the theatre was also responsible for managing and staffing the theatre's bar - using FOH staff.

The theatre's pool of casual, technical and FOH staff were also engaged to run the City of Subiaco's free *Sunday @ Subi* concert season. The concerts were held at the Church of Christ, Bagot Road, Subiaco, from July to October 2005, while the Subiaco Arts Centre was closed for refurbishment.

Disability Access

Playhouse Theatre has access for wheelchairs and an infra-red hearing system which provides high quality reproduction of speech and stage sound to those who have a hearing impairment. Headsets for use with the system are kept at the box office.

During the year additional handrails were installed in the foyer to improve accessibility.

Playhouse Theatre Performance Statistics

Main Spaces Usage	Events	Attendances
Main Auditorium	210	53,046
Total	210	53,046

Playhouse Theatre

2005-2006 Performance statistics

Diversity						
	2005-2006 No of Performances	2005-2006 Attendance	2005-2006 % Capacity (average)	2004-2005 No of Performances	2004-2005 Attendance	2004-2005 % Capacity (average)
Opera	0	0	0%	0	0	0%
Classical music	0	0	0%	0	0	0%
Rock/Pop/Folk	2	562	66%	3	912	71%
Schools Performances	4	750	44%	0	0	0%
Speech/Graduation Nights	0	0	0%	0	0	0%
Dance schools	8	2474	72%	1	271	63%
Ballet/Dance	25	6824	64%	28	7128	60%
Conference/Meetings	2	175	20%	0	0	0%
Religious Events	0	0	0%	0	0	0%
Comedy/Music Comedy	36	9186	60%	24	9432	92%
Children's/Youth performances	8	1231	36%	10	3252	76%
Theatre	92	23473	60%	70	14659	49%
Music / Music Theatre	27	6828	59%	14	3085	52%
Other Events	6	1543	60%	2	810	95%
Subiaco Community Indoor Concerts			0%			0%
Subtotal	210	53046	59%	152	39549	61%
Corporate & Private Functions/Other	0	0	n.a.	4	1165	n.a.
Total	210	53046		156	40714	



SUBIACO ARTS CENTRE

The Subiaco Arts Centre was closed throughout the 2005-2006 period for a major refurbishment, funded by the Department of Culture and the Arts and the City of Subiaco.

Towards the end of the financial year, preparatory arrangements were begun to address the future management and operation of the centre from July 2006.

No events occurred at the centre during the period of closure.

Community Programs - City Of Subiaco Free Community Concerts

During this period the City of Subiaco's (COS) free *Sunday @ Subi* Community Concerts, normally held in the Subiaco Arts Centre's Main Auditorium, were relocated to the Church of Christ, 260 Bagot Road, Subiaco.

OIFC was again contracted by the City of Subiaco to produce the concert series. Coordination of the concerts was undertaken by OIFC Perth's Communications and Media Manager and the Playhouse Theatre's Assistant Manager. Audio equipment was transferred from the Subiaco Arts Centre to the Bagot Road venue for the concerts and front-of-house and technical services were provided by staff from the Playhouse Theatre.

The series of 12 Concerts, which began on Sunday 17 July and continued through to Sunday 2 October 2005, attracted 2,944 concertgoers.

OIFC Perth was also responsible for producing the COS's outdoor *Sunset @ Subi* series of concerts, of which about eight are normally presented in the Subiaco Arts Centre's amphitheatre and the rest in various parks and reserves in the City of Subiaco. As the amphitheatre was not accessible, due to the refurbishment of the centre, all 12 concerts had to be programmed in Subiaco parks and reserves.

The series was to have begun on Sunday 4 December 2005 but, due to rain, this concert had to be cancelled on the day. The remaining 11 concerts went ahead as planned, the final concert taking place on Sunday 26 February 2006. The 11 concerts that took place attracted 5,240 concertgoers.

Ogden IFC was approached again by the City of Subiaco, following the success of the outdoor concerts, to coordinate an additional concert on Sunday 4 March 2006. The concert, held at Lake Jualbup, was staged as a fundraiser for the Golden Pride Children's Choir from Tanzania.

Subiaco Arts Centre Performance Statistics

The columns for 2005 -06 have zero events and attendances as the venue was closed for an upgrade.

Subiaco Arts Centre

2005-2006 Performance statistics

Main Auditorium - Diversity

	2005-2006 No of Performances	2005-2006 Attendance	2005-2006 % Capacity (average)	2004-2005 No of Performances	2004-2005 Attendance	2004-2005 % Capacity (average)
Opera	0	0	0	0	0	0%
Classical Music	0	0	0	3	477	53%
Rock/Pop/Folk	0	0	0	4	983	81%
Schools Performances	0	0	0	0	0	0%
Education/academic	0	0	0	0	0	0%
Dance schools	0	0	0	0	0	0%
Ballet/Dance	0	0	0	6	1676	92%
Conference/Meetings	0	0	0	2	222	37%
Religious Events	0	0	0	0	0	0%
Comedy	0	0	0	2	534	88%
Children's/Youth performances	0	0	0	34	7708	75%
Theatre	0	0	0	50	5144	34%
Corporate and Private functions	0	0	0	0	0	0%
Music Theatre	0	0	0	4	877	73%
Other events	0	0	0	4	635	53%
Subiaco Indoor Community Concert *	0	0	0	12	3378	93%
Subtotal =				121	21634	53%
Corporate and Private functions	0	0	0	3	597	66%
Total =				124	22231	53%

* Community Concerts included in individual diversity categories in previous years

Main Auditorium Usage 2005-06

2004-05

Days available	0
Days used: Performances	0
Days used: Other	0
Total Days used:	0
Total Days used: % of available	

354
85
70
155
44%

Subiaco Arts Centre Performance Statistics 2005-2006 continued

The Studio	2005-06			2004-05		
Opera	0	0	0%	0	0	0%
Classical music	0	0	0%	0	0	0%
Rock/Pop/Folk	0	0	0%	0	0	0%
Schools Performances	0	0	0%	0	0	0%
Education/academic	0	0	0%	0	0	0%
Dance schools	0	0	0%	0	0	0%
Ballet/Dance	0	0	0%	14	1400	100%
Conference/Meetings	0	0	0%	1	85	85%
Religious Events	0	0	0%	0	0	0%
Comedy	0	0	0%	0	0	0%
Children's/Youth performances	0	0	0%	29	2231	77%
Theatre	0	0	0%	29	1904	66%
Corporate and Private functions	0	0	0%	0	0	0%
Music Theatre	0	0	0%	0	0	0%
Other events	0	0	0%	10	151	15%
Subtotal =	0	0	0%	83	5771	70%
Other	0	0	0%			
Total (B) =	0	0	0	83	5771	70%

Total (A & B) =	0	0	0	191	24812	
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The Studio Usage 2005-06			2004-05		
Days available (Venue only avail. to 27 June)	0		362		
Days used: Performances	0	0	50		
Days used: Other	0	0	121		
Total Days used:	0	0	171		
Total Days used: % of available			47%		

Community Programs 2005-06				2004-05		
Sunday at Subi - Main Auditorium	0	0	0	12	3378	0%
Sunset @ Subi - Amphitheatre	0	0	0	7	3680	0%
Total =	0	0	0	19	7058	

Note : Sunday at Subi - Main Auditorium performance & attendance figures are included in the statistics for the Main Auditorium above

Other 2005-06

2004-05

Subiaco Theatre Gardens (a)	0	0	0	1	200	n.a.
Craft Fair (b)	0	0	0	0	0	n.a.
Undercroft/Rehearsal Room (c)	0	0	0	195	3135	n.a.

Note : a - Subiaco Leadlight Festival, presented by Save the Children Fund

b - Craft Fair relocated to Mueller Park

c - Used for community classes

NB: The columns for 2005 - 06 have zero events and attendances as the venue was closed for an upgrade.

EVENTS WITH PERTH THEATRE TRUST INVOLVEMENT FOR 2005-2006

DATE	EVENT/SHOW	PRODUCER	PERFORMANCES	ATTENDANCE
His Majesty's Theatre				
2 Sept-15 Oct	Cabaret Soiree	His Majesty's Theatre	14	1633
8-11 Mar	Underland	Sydney Dance Company	5	3615
20 Apr-27 May	Cabaret Soiree	His Majesty's Theatre	18	2266
Playhouse Theatre				
10 – 20 Aug	Minefields and Miniskirts	Malthouse Theatre (Melbourne)	13	3630
31 Aug-10 Sep	Deckchairs	HIT Productions (Melbourne)	13	3011
26 Oct-5 Nov	President Wilson in Paris	HIT Productions (Melbourne)	13	2291
Perth Concert Hall				
21-27 Jan	Mostly Mozart Festival 2006		5	3313
Subiaco Arts Centre				
Subiaco Arts Centre closed for refurbishment. No Events.				

MARKETING and COMMUNICATIONS

Marketing

The growth in this financial year of production-related activities across all venues increased the activities undertaken by the OIFC Perth in-house marketing and communications team. The following production-related and corporate marketing campaigns, including promotions, advertising and sponsorship, were successfully executed within budget:

- Mozart Festival (Perth Concert Hall)
- Sydney Dance Company's *Underland* (His Majesty's Theatre)
- The Brainbox Project (His Majesty's Theatre)
- Playhouse Theatre Subscription Series (Playhouse Theatre)
- Community Service Program (His Majesty's Theatre)
- Valentine's Day Luncheon (Food and Beverage)

While the implementation of new marketing projects for this financial year was limited due to budget restrictions, new projects included the development and introduction of a patron database for mail communications, as well as an electronic database for regular email communications under the banner of *StageGuide*. The growth of production-related and corporate marketing activities warranted the appointment of a part-time marketing assistant. This position assists with:

- Below-the-line marketing activities for production-related projects
- Maintenance of direct mail and electronic databases
- Assistance with preparation of monthly *StageGuide* newsletters
- Website maintenance of administration pages, including What's On and What's New
- Assistance with publicity-related activities

Client satisfaction surveys continued with the completion of client questionnaires at the conclusion of relevant hire periods. The results of these questionnaires were dispatched to the General Managers at each venue for action and were reported to Perth Theatre Trust.

Communications and Media

Publicity

Comprehensive exposure to in-house productions and community service programs throughout the period was achieved, in particular the remainder of the Playhouse *Five for '05* subscription series: *Minefields and Miniskirts* (August), *Deckchairs* (September) and *President Wilson in Paris* (November); the January Mozart Festival at Perth Concert Hall, which proved a successful marketing, publicity and programming event; and in March the Sydney Dance Company had a triumphant return to HMT, particularly in terms of public and media support, with its production, *Underland*.

The sell-out Max Bygraves concert in March 2006, the first of HMT's Morning Melodies series for the year, proved a major marketing and publicity success for Community Service Programs. Marketing and publicity for the Subiaco Concerts Series continued to be carried out by the Communications and Media Manager.

In addition, the Marketing and Communications Department worked with HMT management and an external committee to launch the Brainbox project, in March. A new musical, *I Sing*, opened the series, performed DownStairs at the Maj, followed by six short seasons of Cabaret Soirée and the Maj Monologues Competition finals season and judging.

The Food and Beverage Division was supported by a major article in Scoop magazine around corporate functions at PCH and an article in WA Business News on the special menu for the upcoming *Amadeus* season at HMT.

FOOD AND BEVERAGE SERVICES

GENERAL

The current shortage of skilled labour has made it very difficult to maintain superior standards of service within the venues. External market pressures have also driven higher than normal turnover within the full-time complement of staff, with competitors offering higher salaries to attract candidates.

Barre Café at His Majesty's Theatre has been refurbished and upgrades were made to the ageing kitchens. Cost estimates have also been provided to outline further works required to achieve compliance with current Australian Standards.

Major Achievements

The Restaurant and Catering Industry Association announced OIFC Perth as the overall National Caterer of the Year 2005. Also, the venues were recognised at State level as being the best Event Caterer for the fifth year in a row.

HIS MAJESTY'S THEATRE FOUNDATION

His Majesty's Theatre Foundation was established in 1993 to enhance and promote His Majesty's Theatre as one of Australia's great theatrical landmarks, through support from donations, sponsorships, corporate partnerships and special events.

Each year the Foundation dedicates the results of its fundraising to projects in which all members of the community can participate.

In the 2005-2006 financial year, the Foundation continued its commitment to supporting the Theatre's Community Service Programs including MajKidz, Lunchtime Concerts and Morning Melodies.

In addition, as from January 2006, it supported a new initiative - the Brainbox Project, DownStairs at the Maj, which has as its major objective to create more than just sporadic work for WA-based performing arts professionals.

Part of the Brainbox Project included the Maj Monologues Competition, where eight finalists (selected from 153 entries) had their 8-15 minute monologues performed DownStairs at the Maj by professional performers. Cash were offered to two of the budding playwrights, for Judges Choice and People Choice, respectively.

Foundation Major Partners

Major partners of the theatre are Lexus, Optus, Tenix and The University of Western Australia.

Community Service Partners

Long-time supporter, the Australian Pensioners' Insurance Agency - a major partner for Morning Melodies - renewed its commitment for a further three-year term. Hawaiian, a major partner for Lunchtime Concerts and Cabaret Soirée (DownStairs at the Maj) continued its support. BHP Billiton pledged their on-going support for the electronic documentation of all 35,000 items in the Museum for Performing Arts, with almost half already available for public access on the website. In addition, The West Australian newspaper continued to assist in the promotion of the Community Service Programs through advertising sponsorship.

Product Sponsors and Corporate Partners

Southcorp and Carlton and United Beverages merged with Fosters, and continued the long-term wine and beer sponsorship with the provision of premium wines and beers, for corporate partners' entertainment packages.

Tours

The Foundation offered a range of tours including historical, technical and behind the scenes tours, catering for diverse groups such as schools, social clubs, community groups and the corporate sector. Approximately 1608 people toured His Majesty's Theatre in the last financial year (this number is for pre-booked tours, and does not include ad hoc visits through the Friends of His Majesty's

Theatre). The Foundation once again thanks the Friends of His Majesty's for their assistance with many activities, all of which contribute to the Foundation's efforts and objectives.

His Majesty's Theatre Foundation Board in 2005-2006

Mr Mike Ryan	Interim Chairman July to December 2005
Mr James Freemantle	Chairman from January 2006
Ms Julie Bishop	Federal Member for Curtin, Minister for Education, Science and Training and Minister Assisting the Prime Minister for Women's Issues
Mr Richard Thorning	Optus WA
Mr Max Kay	Perth City Councillor
Mr Michael Lurie	Michael Lurie & Associates
Mr Rodney Phillips	Chief Executive, Ogden International Facilities Corporation (Perth) and General Manager, His Majesty's Theatre
Mr Ross Palmer	Executive Director, Corporate Assets and Business Support, Department of Culture and the Arts.



TICKETING & MARKETING SERVICES

BOCS TICKETING AND MARKETING SERVICES

The 2005-2006 year has been a period of change for BOCS Ticketing. One of the major changes to the business has been the non-retention of ticketing for the Burswood Entertainment Complex. This was a result of the Publishing and Broadcasting Limited (PBL) investment in the Casino. One of the activities of PBL is ticketing with Ticketek wholly owned by PBL. This resulted in the establishment of a third major ticketing agency in Western Australia.

However, BOCS Ticketing maintained good levels of business and profitability in other areas. Budget targets and key performance indicators have been consistently reached.

Ticketing

One of the many successful events ticketed by BOCS Ticketing this year has been *Menopause the Musical* at the Regal Theatre. The Perth season has been so popular that it has created new world records for daily ticket sales for this event, with the season extended four times.

The Amazing Human Body Exhibition at the Perth Convention Centre was also very popular and created a great deal of interest in Perth.

The RAAF Air Show at the Pearce Air Base was a large undertaking for BOCS as we provided 20 staff at the gate and also managed the advance ticket sales.

Some of the other events ticketed by BOCS this year have included:

- Perth Zoo Tribute Concerts
- *The Odyssey* at the Claremont Showgrounds
- *West Coast Blues 'n' Roots Festival*
- *Melbourne Comedy Festival* at His Majesty's Theatre
- *Human Nature* at the Perth Concert Hall
- *Stereophonics* at Metro City
- *Carmen* at His Majesty's Theatre

Staffing

The Customer Service Representatives were predominantly casual employees in the past. In 2005-2006 casual employees were reappointed as part time employees to provide more stability in their work environment.

A number of staff participated in a range of skill development programs including PC based application courses and website design courses.

Ticketing Software Tender

A decision was made to tender for new ticketing software to meet the changing requirements of the entertainment industry. Fujitsu were engaged to review the current software and assist BOCS Ticketing with the identification of future needs in November 2005. BOCS Ticketing is currently developing documentation for an Expression of Interest which will be followed by a tender.

Other Highlights

- A BOCS Ticketing Agency was opened at Curtin University
- Subiaco Arts Centre box office and venue was refurbished and reopened.
- Call Centre Key Performance Indicators were consistently reached target for the year.

COSTUME HIRE SHOP

The Costume Hire Shop operation held a large and diverse range of theatrical costumes. The collection and hire operation commenced in 1984 and was utilised by professional companies, schools, amateur organisations and the general public with Costumes are available for both short-term and long-term hire. The use of the Costume Hire Shop had decreased considerably over the years.

In 2004, a functional review of activities across the Department of Culture and the Arts identified the Costume Hire Shop as a non-core activity of the Perth Theatre Trust with a recommended that the operation should cease. The Board of Trustees supported this recommendation. The major users of the Costume Hire Shop were high schools, professional and amateur performing arts organisations and the general public. The Costumes Hire Shop closed in February with the costumes transferred in March to storage facilities at Kew Street Welshpool.

The desirable and effective option for the costume stock was deaccessioning. The deaccessioning principles included:

- protection of items of cultural significance;
- opportunity for consultation with original owners of donated costumes;
- consideration given to Costume Hire Shop customer groups and professional subsidised performing arts companies to examine the collection and purchase items before any public sale and final disposal;
- amateur performing arts groups, educational institutions and other past user organisations invited to an exclusive sale;
- sale by expression of interest/tender to be considered or if deemed more suitable, clothing or items would be donated to appropriate charities.

All key stakeholders were contacted and kept informed relating to the deaccessioning of the costumes. The processes at June 2006, was partially completed with the Trust coordinating the overall project.



RECHABITE HALL 2005-2006

The Rechabite Hall, Northbridge is managed by the Performing Arts Centre Society (PACS) as an alternative performing arts venue available for hire, at below commercial rates, to independent performing arts practitioners presenting new and original work or innovative reinterpretations of existing work.

PACS has been managing the Rechabites' Hall, on behalf of the Perth Theatre Trust, since 1998. PACS' interest in managing the venue is ensuring the availability of affordable performing arts facilities for independent performing arts practitioners. PACS also manages the Blue Room in James St, Northbridge.

Designed by leading WA architect, Edwin Summerhayes the Rechabite Hall is of significant heritage value and is listed on The Heritage Council register.

The 2005-2006 the Rechabite Hall program continued to support the development of outstanding independent WA theatre makers and the work they create. 166 performances including fourteen theatrical productions, five play readings, two seminars and four performance events were supported at the Rechabite Hall over the year.

A highlight of the 2005-2006 program was the opportunity for PACS to offer independent producers access to the Rechabite Hall through the Blue Room program. This opportunity arose due to Artshouse (the Blue Room's home venue) being closed for venue upgrades from June-December 2006.

Participation in this program was through written application with successful applicants receiving 100% venue support, a small production fund and inclusion in the Room to Move Season (August-December 2005). This initiative offered Blue Room producers the opportunity to produce work of a greater scale than the program generally allows. WA independent production companies supported as part of the Room to Move Season included Red Ryder Productions, Capgun Productions, Blown Globe, Headlong Theatre, SKP Media and Luke Milton and associates.

Other outstanding WA production companies whose work was produced at the Rechabite Hall in 2005-2006 included: SALT Writers; Prickly Pear Ensemble; Western Australian Youth Theatre and Hayman Theatre.

Of the fourteen productions supported at the Hall in 2005-2006 ten were written by West Australian playwrights; nine were new to West Australian audiences and five were world premiere productions.

The 2005-2006 Rechabite Hall program continued to grow a new and younger audience for theatre.

10,815 people attended performances at the Rechabite Hall in 2005-2006. Of these almost half (46%) were aged between 18 and 34 years; 35% were aged between 35 and 54 years and 19% were aged over 55 years.

Overall there was a slight fall in attendance over the year. This was due to venue capacity being reduced for Blue Room program events including readings, seminars and during the Room to Move Season.

	2005-06	2004-05	2003-04	2002- 03	2001-02
Number of Performances:	166	135	146	184	136
Total Attendance	10,815	11,510	10,212	12,207	9,016
Capacity (average)	63%	65%	57%	58%	51%

Audience Feedback

Market research continued to be undertaken throughout the year to measure patron satisfaction with venue facilities. 210 written surveys were completed by patrons representing approximately 2% of attendees.

Survey results revealed that patrons continued to be reasonably satisfied with venue facilities with venue staff and sight lines (relationship to stage) continuing to be most highly valued.

Facility Management

In 2005-2006 PACS continued to work with PTT towards ensuring services and facilities offered at the Hall are of an industry standard.

Since undertaking the management of the Hall in 1998 PACS has worked in partnership with PTT towards ensuring that the venue complies with all health and safety regulations, is reasonably equipped and the building maintained with a high regard for its heritage significance.

The Board of Management is presently seeking clarification from the Department for Culture and the Arts and other interested parties including East Perth Redevelopment Authority on the future usage of the Hall.

THE ORGANISATION

Internal Structure

The Perth Theatre Trust management team during 2005-2006:

Ex. Director, Corporate Assets and Business Support	Ross Palmer
Director, Finance and Administration	Lionel Henry
Contract Manager	Deborah Mickle
Administrative Assistant	Jan Sullivan

BOCS Ticketing and Marketing and Marketing Services team for the operational year:

Operations Manager	Kathy White
Group Bookings	Christine Burns
Systems Management Coordinator	Annette Cameron
Senior Event Coordinator	Joanne McVee

Department of Culture and the Arts Service (relationship with PTT)

The Department of Culture and the Arts (DCA) provides corporate support and direction to the Trust and DCA's Human Resources is responsible for providing the range of employee and organisational services to the Trust.

Board of Trustees

The Board of Trustees consists of eight members appointed by the Governor under Section 5 of the Perth Theatre Trust Act 1979. The Minister nominates four Trustees for Culture and the Arts and three by the City of Perth. The Director General of the Department for Culture and the Arts holds an ex-officio position on the Trust.

During the year Trustees Henry Boston and Toby Manford retired from their positions.

Harry Morgan AM, Chair

16 August 1999 – current (Chair)

1 August 1995 – 16 August 1999 (Trustee)

Mr Morgan is a company director and has extensive community involvement. Apart from his term as a Perth City Councillor, he has held positions including President of the Royal Flying Doctor Service (WA) Section and President of the Rotary Club of Perth. He is a Life Member of the WA Football Commission, a dual Paul Harris Fellow in the Rotary Foundation, and a Commander of the Royal Order of the Polar Star (a Swedish knighthood) for his long service as Honorary Consul of Sweden.

Mr Morgan held the position of Trustee of the Perth Theatre Trust representing the Perth City Council from 1 August 1995. The Board of Trustees retained his services after his resignation from Council on 11 November 1998 to become Commissioner and Deputy Chairman of the City of Wanneroo.

Peter Alexander

February 2006 – current

Mr Peter Alexander has consulting experience in the Arts, Social Policy and Programs, and Indigenous Affairs. He also has experience in policy development, legislation development, and program administration activities in several Commonwealth and State Authorities.

He has significance experience in projects of both an established or developmental nature requiring strategic planning, evaluation, feasibility studies, evaluation and reviews, including museums, performing arts centres and touring arts programs.

His Public Sector experience and senior positions held include; Executive Director for the Social Security Appeals Tribunal; Executive Director for the Department for the Arts, Western Australia; Assistant Director-General for Community Services, Western Australia; State Director (then) Department of Social Security, Western Australia. Peter has designed and conducted courses for several Commonwealth and State public sector authorities, dealing with change management, financial and human resource management, self-management and strategic planning.

Marian Tye

May 2006 – current

Marian Tye currently works in the innovation and entrepreneurship domain, with a background of extensive involvement in and with the performing arts. With a master's degree in modern dance from the University of Utah, she was the founding coordinator of the dance department at the Western Australian Academy of Performing Arts (WAAPA). Her consultancy work has included planning projects for both ArtsWA and the Australia Council.

As a director of Innovation Catalysts (Team Works Australasia Pty Ltd), Marian's current business focus is the creation of new initiatives from the development of business synergies and business-community partnerships. She is called upon locally and nationally to advise on projects as diverse as high-level information and communications technology initiatives for the Federal Government, and leadership programs for young people in regional and remote Australia.

Dr Toby Manfred

2 May 1994 – Resigned 3 February 2006

Dr Manfred holds a Doctor of Philosophy in History from The University of Western Australia. She is an active supporter of the arts industry in Australia and has held a number of positions including Governor, and then Director, of the Australian Elizabethan Theatre Trust between 1972 and 1991; member of the Australian Broadcasting Commission Advisory Board; Western Australian

representative of the Australiana Fund; Chairman of Theatre Arts WA since its inception in 1991; and Chairman of His Majesty's Theatre Foundation.

Henry Boston

August 2000 – Resigned 16 December 2005

Henry Boston is the State Manager of the Australia Business Arts Foundation, an organisation which promotes private sector support of the cultural sector. Past professional positions have included General Manager, Festival of Perth and Director, Cultural Pursuits Australia. He studied at Bristol University (UK) graduating with a BA Hons. in Drama.

Jenny McNae

August 2001 – current

Jenny McNae is recognised as one of Western Australia's leading theatre practitioners. She is a director, actor and tutor of theatre arts, was artistic director of the Hole in the Wall Theatre for two years and has worked with all of Western Australia's major theatre companies.

Her 40-year professional career also includes acting for film, TV and radio, choreography, writing and script development.

As 1990 President of the Women's Advisory Committee to the Premier, Jenny hosted the international conference, Women in Sport and the Arts. She was awarded a creative development fellowship from ArtsWA in 1999. Recent credits include Directing Agelink Theatre's acclaimed production of "*Air swimming*".

Representatives from the City of Perth

Cr Judy McEvoy

August 1999 – current

Elected to the City of Perth on 6 May 1997

Councillor Judy McEvoy was by profession a Perth hotelier, having been first elected to the City of Perth on 6 May 1997. Cr McEvoy, is a past member of the State Council of WA Hotels Association and sat on the City of Perth Advisory Council for the upgrading of King Street. Cr McEvoy is a board member of the East Perth Redevelopment Authority and Chair of the City of Perth Planning Committee.

Cr Max Kay AM CitWA

September 2003 – current

Max Kay arrived in Perth from Scotland in 1967 and soon became one of Western Australia's most sought after performers. He opened the Civic Theatre Restaurant where he wrote, produced and performed in his own shows. The Five Past Nine shows incorporated a unique blend of singing, dancing and satirical

sketch comedy. The Civic Theatre was a Perth icon for 25 years. Max Kay is involved in community and charity work including Rocky Bay (formerly Society for Crippled Children), Graham Maybury's Lifeline, Telethon and Appealathon appearances and Carols by Candlelight for various Perth Charities. He is a writer of comedy scripts, radio and television commercials and a member of the Music Arrangers Guild of Australia. Max is an active member on many Boards involved with the Arts and Humanities in Perth. He currently represents the City of Perth on the following committees; Chairman of Marketing and International Alliances, City of Perth Parking Committee and City of Perth Employment Committee.

Cr Rob Butler

September 2003 – current

Rob Butler brings to the City of Perth fourteen years of local government experience both as a Councillor and former Deputy Mayor City of Subiaco.

He is currently Western Australian Executive Director of three successful manufacturing and supply companies serving mining, oil, gas and general engineering industries throughout Australia.

Rob was a Councillor at Subiaco from (1989-1999) during which time he represented Subiaco Council as a board member of the West Australian State Theatre Company and a Director of the Hole in the Wall Theatre. He also served as a member on many standing committee's at Subiaco.

Councillor Rob Butler was elected to the City of Perth in May 2003. He is Chairperson of the Council's General Purpose Committee and is a member of the Planning Committee and Employment Committee. Councillor Rob Butler is an active member on many Boards involved with the Arts and Humanities in Perth

Alastair Bryant

Ex-Officio

Alastair was appointed Director General of the Department of Culture and the Arts (DCA) in November 2000. The Culture and Arts Portfolio comprises the Art Gallery of WA, the WA Museum, the State Library of WA, the State Records Office, Perth Theatre Trust and ScreenWest. He serves on the Boards of the Museum, the Art Gallery, the Library, ScreenWest and the Perth Theatre Trust, and is also Chair of the Swan Bells Foundation. He was previously Commissioner of State Revenue in Western Australia, a position he held for six years.

He has a Bachelor of Business, a Master of Leadership and Management degree, is a fellow of the Australian Society of Certified Practising Accountants, a fellow of the Australian Institute of Management, and a fellow of the Taxation Institute of Australia.

His current interests include Rotary, in which he was a foundation member of the Heirisson Club and is a past President of that club. He was awarded a Paul Harris Fellow in recognition of his service to the Heirisson Club. He is also a founding Trustee and Deputy Chair of the Healing Hearts Foundation and was recently appointed to the board of the Cancer Council Western Australia.

TRUSTEE MEETINGS

Meetings of the Board of Trustees.

Six Trust meetings were held in the reporting period:

18 July 2005	Full meeting of the Board
01 September 2005	Full meeting of the Board
27 October 2005	Full meeting of the Board
15 December 2005	Full meeting of the Board
02 February 2006	Full meeting of the Board
01 June 2006	Full meeting of the Board

Trustee

Attendance

Mr Harry Morgan AM, Chairman	6 meetings
Dr Toby Manford	5 meetings
Mr Henry Boston	3 meetings
Ms Jenny McNae	6 meetings
Cr Judy McEvoy	3 meetings
Cr Max Kay	6 meetings
Cr Rob Butler	5 meetings
Peter Alexander	1 meeting
Marian Tye	1 meeting
Mr Alastair Bryant (for DCA)	5 meetings

Sub Committees of the Board

Programming Committee (5 meetings)

Board members	Mr Harry Morgan AM Mr Henry Boston Dr Toby Manford Ms Jenny McNae
Other members	Nominated management staff

Finance Committee (10 meetings)

Board member	Mr Harry Morgan AM
Board member	Mr Henry Boston
Other members	Nominated management staff

PERTH THEATRE TRUST LOCATIONS

Head Office

Level 7 Law Chambers Building

573 Hay Street

Perth, Western Australia 6000

Postal address: PO Box 8349, Perth Business Centre

Perth, Western Australia 6849

Tel: (08) 9224 7360

Fax: (08) 9224 7361

Email: info@ptt.dca.wa.gov.au

Web Site: www.perththeatretrust.com.au

BOCS Ticketing and Marketing and Marketing Services

Head Office: Level 5, 109 St George's Terrace

Perth, Western Australia 6000

Postal address: PO Box Z5281,

Perth, Western Australia 6831

Tel: (08) 9238 9567

Fax: (08) 9486 1711

Bookings Tel: (08) 9484 1133 Freecall: 1800 193 300

Web Site: www.bocsticketing.com.au

Perth Concert Hall

5 St George's Terrace

Perth, Western Australia 6000

Postal address: PO Box Y3056, East St Georges Terrace

Perth, Western Australia 6832

Tel: (08) 9231 9900

Fax: (08) 9325 1283

Web Site: www.perthconcerthall.com.au

His Majesty's Theatre

825 Hay Street

Perth, Western Australia 6000

Tel: (08) 9265 0900

Fax: (08) 9321 5142

Web Site: www.hismajestystheatre.com.au

Playhouse Theatre

3 Pier Street

Perth, Western Australia 6000

Tel: (08) 9323 3400

Fax: (08) 9323 3444

Email: playhouse@oifcperth.com.au

Web Site: www.playhousetheatre.com.au

Subiaco Arts Centre

180 Hamersley Road
Subiaco, Western Australia 6008
Tel: (08) 9382 3000
Fax: (08) 9382 2245
Email: subiaco@oifcperth.com.au
Web Site: www.subiacoartscentre.com.au

Ogden IFC (Perth) Pty Ltd

825 Hay Street
Perth, Western Australia 6000
Postal address: PO Box 7118, Cloisters Square
Western Australia 6850
Tel: (08) 9226 1000
Fax: (08) 9226 1200
Email: info@oifcperth.com.au
Web Site: www.ogdenifcperth.com.au

Rechabite Hall

224 William Street
Northbridge, Western Australia 6003
Postal address: PO Box 8369, Perth Business Centre
Perth, Western Australia 6849
Booking enquiries
Tel: (08) 9227 7005
Fax: (08) 9227 1835
Email: info@pacs.org.au
Web Site: <http://www.pacs.org.au>

REPORTING STRATEGIC PLANNING FRAMEWORK

Under the Government's Strategic Planning Framework, Better Planning: Better Service the following initiatives have contributed towards meeting the Government's high level goals and strategic outcomes, as well as to the Trust's desired outcomes. Detailed information can be found under the report on operations within the venue management sections.

GOAL 1: PEOPLE AND COMMUNITIES

To enhance the quality of life and wellbeing of all people throughout Western Australia.

The Perth Theatre Trust has contributed towards strategic outcome 12 a *culturally rich, artistically inspired and intellectually stimulated society*. The Trust through the provision of theatres and programming events provides the opportunity and resources to enhance the cultural and economic life of Western Australians. It provides the community access to cultural experiences.

The Performance Indicators section of this report highlights, the number and variety of events and performances and number of attendees to Trust venues during the year.

Obligatory Reporting Goal 1:

Disability Access and Inclusion Plan

The Trust has a Disability Service Plan to ensure that people with disabilities access Trust's facilities and services. This will be reviewed and updated in 2006-2007 to meet the *Disability Services Act* requirements which includes developing a Disability Access and Inclusion Plan, to replace the current Disability Service Plan.

The Perth Theatre Trust is committed to improving access and equity for all its customer groups and ensuring that people who have a disability or impairment are included, and participate in, the range of services and objectives that the Trust delivers.

The Trust is a member of the DCA's Disability Services Planning Committee comprising all the business support units and portfolio organisations of the DCA, together with Disability in the Arts Disadvantage in the Arts Australia (WA) Inc, the Disability Services Commission and two community representatives.

A Trust representative attended briefings during 2005-2006 on the development of the revised format for reporting and the strategies to support the six desired outcomes of the Disability Access and Inclusion Plan framework. Initiatives that address the six outcomes are outlined below:

1. Access for people with disabilities to services and events

Information about the Trust's functions and services is written in clear and concise language and is available in alternative formats. Information is provided on the BOCS Ticketing and venues websites on the specific facilities at venues, such as infra red hearing loops, seating and parking.

2. Disability access to buildings and other facilities

As part of the redevelopment of the Subiaco Arts Centre the venue now meets universal access requirements with the installation of universal access lift and other universal access facilities. The BOCS Ticketing counter at Subiaco Arts Centre now includes a universal access desk.

3. Information provided in an appropriate format

Information is available in alternate formats upon request such as large print and audio cassette.

4. People with disabilities receive the same level and quality of service from staff

The DCA provides disability awareness training to customer service officers and other staff as required, and staff of the Trust attend these sessions so the services are delivered by staff who are aware of and understand the needs of people with disabilities. This type of training will be included as a component in future induction sessions for new employees.

5. Opportunity to make complaints

The DCA complaints process was reviewed during 2005-2006 with the Trust participating on the review committee. The review resulted in improvements to the internal management of complaints. Complaints from any person, or their advocate, are fully investigated and the outcome is conveyed to them in an accessible format.

6. Opportunity to participate in public consultations

Public consultations are advertised widely and conducted in accessible venues. Two representatives with disabilities from the community participate as members of the Department's Disability Services Planning Committee.

Cultural Diversity and Language Services Plan

In the reporting period there was no client need for translating services.

Youth Outcomes

The State Government's Plan for Young People 2000-2003 specifically targets young people between the ages of 12 to 25 years.

Ogden IFC (Perth) developed a Community Service Program in 2001, with the presentation of *MajKidz* by His Majesty's Theatre in association with Barking Gecko Theatre Company. The program developed in 2001 has been highly successful and has continued on an annual basis. The program targets youth with a keen interest in the performing arts with a desire to learn about the many disciplines of theatre in exciting interactive workshops. The workshops now in

their fifth year are held at His Majesty's Theatre one Saturday morning each month from March through to December. *MajKidz* aimed to develop theatre skills, creativity, synergy and self-esteem, while enhancing understanding and appreciation of theatre to take with them through their adult lives.

Various organisations presented events at the Perth Concert Hall, His Majesty's Theatre, The Playhouse and Subiaco Arts Centre that specifically target young people. The presentation of comedy at Trust venues was highly successful with a markedly youth audience attending these performances. A number of youth projects spanning several areas of venue operations and management have been facilitated with educational institutions. Students on school based traineeships and voluntary work experience programs have been placed within the venues during the year.

The Trust is a member on the DCA's Creative Connections working group. The Creative Connections strategy was developed by the Department of Culture and the Arts and the Department of Education and Training, 'Creative Connections: an arts in education framework', will support and enhance existing arts education in Government schools. The project has a number of strategies to support a diverse range of high quality arts and cultural experiences from Kindergarten to Year 12.

Substantive Equality

The Perth Theatre Trust is committed to the elimination of systemic racial discrimination from all policies and practices of Perth Theatre Trust services. The Perth Theatre Trust will promote sensitivity to the diverse needs of customer groups, and will integrate substantive equality initiatives into current principles and practices of the organisation.

The Perth Theatre Trust has committed to implementing the Policy Framework for Substantive Equality, and will commence implementation following the successful completion of substantive equality initiatives in all Directorates of the Department of Culture and the Arts. The Perth Theatre Trust is one of the participating Portfolio Organisations represented on the Substantive Equality Reference Group to provide guidance and consultation on the implementation of the Policy Framework over the specified five year time frame.

GOAL 2: THE ECONOMY

To develop a strong economy that delivers more jobs, more opportunities and greater wealth to Western Australians by creating the conditions required for investment and growth.

The Perth Theatre Trust contributes towards the jobs and employment strategic outcomes through the provision of employment opportunities for local artists, musicians and performers. The community based events *Lunchtime Concerts*, *MajKidz*, *Morning Melodies* and *Cabaret Soiree* mainly employ local artists and performers. The majority performers in the new initiative *Brainbox* at His Majesty's Theatre were local independent artists.

Obligatory Reporting Goal 2:

Under the FAAA and Treasurer's Instruction, a Statement of Compliance has been prepared. The annual report includes the Report on Operations, Performance Indicators, Financial Statements and Auditor General's Opinion.

Interests of Senior Officers

In accordance with Treasurer's Instruction 903(3)(x) and Guidelines, in respect of particulars of any interest in any existing or proposed contract of senior officers; senior officers have either declared their interests in writing or have confirmed that they have no interest in any contracts with the Perth Theatre Trust.

GOAL 3: THE ENVIRONMENT

To ensure that the Western Australia has an environment in which resources are managed, developed and used sustainably, biological diversity is preserved and habitats protected.

While this goal is not directly related to the outcomes of the PTT, the Trust can report the following as its contribution to this strategic outcome.

Obligatory Reporting Goal 3:**Waste Paper Recycling**

The Department continues to recycle waste paper used in its activities. All staff are encouraged to recycle paper, with additional recycling activities introduced from July 2005.

Energy Smart Government Policy

The energy policy is addressed on a portfolio basis, with the Department of Culture and the Arts coordinating the implementation of the policy across all the portfolio agencies. Energy consumption at the four Perth Theatre Trust venues can fluctuate considerably depending on the demand and use of the venues. This is highlighted in the 2005-2006 Energy Consumption Data. Venue usage and patronage during 2005-2006 was slightly lower than the previous year with this resulting in a reduction in energy consumption.

In accordance with the Energy Smart Government Policy, the Perth Theatre Trust has committed to achieving a saving of 12% reduction in non-transport related energy use by 2006-2007 with a 2% targeted reduction for 2005-2006.

For the reporting period, a megajoule (MJ) saving of 1.8% was achieved. The following table highlights the achieved results for 2005-2006.

Energy Smart Government Program	Baseline Data	2004 - 2005	2005 - 2006	Variation %
Energy Consumption (MJ)	13,659,000 MJ	13,136,000 MJ	12,900,000 MJ	3.8% reduction on baseline. 1.8% in MJ reduction from 2004-2005
Energy Cost (\$)	\$ 397,289	\$390,112	\$339,264	
Greenhouse Gas Emissions (tonnes of CO ₂)	2,825	2,517	2,402	
Performance Indicators by End Use category:				
Office - Tenant services				
• MJ/sqm	297	245	267	
• MJ/FTE (m ²)/annum	32.13	16.58	16.54	
Public Buildings				
• MJ	712	682	678	

Note: MJ/FTE not applicable as the information relates to public venues and the use of FTE's varies significantly each day.

With the lease for the Subiaco Arts Centre in abeyance for the 12 month upgrade period, the City of Subiaco was responsible for utilities including gas and electricity. This resulted in a reduction for consumption of energy for this site for the reporting period.

His Majesty's Theatre and Subiaco Arts Centre both had power and lighting upgrades with improved technology providing for more efficient lighting equipment and power with these improvements commissioned in June 2006. The effect to energy savings is anticipated to be shown in the 2006-2007 report.

The Perth Theatre Trust's energy usage is also reported in the Department of Culture and the Arts Annual Report. In the Department's report, the Culture and the Arts energy usage is shown as a collective total for all portfolio organisations.

During the year, the following energy saving initiatives were undertaken:

- Staff awareness information continued on the DCA intranet site under the energy section. The site offers simple steps to implement to save energy and reduce greenhouse gas emissions.
- Energy features of PC's and IT equipment.

GOAL 4: THE REGIONS

To ensure that regional Western Australia is strong and vibrant.

This goal is not directly related to the outcomes of the PTT. However, the PTT does provide programming funds for the Perth seasons of particular events, which rely on Playing Australia funds to undertake regional tours.

GOAL 5: GOVERNANCE

To govern for all Western Australians in an open, effective and efficient manner that also ensures a sustainable future.

The PTT operates under the provisions of *the Public Sector Management Act 1994 S7(e)*. In the performance of its functions, the Trust and Department of Culture and the Arts comply with the following relevant written laws: (State Acts)

- *Equal Opportunity Act 1984*
- *Equal Opportunity Amendment Acts 1988 and 1992*
- *Financial Administration and Audit Act 1985*
- *Industrial Relations Act 1979*
- *Lotteries Commission Act 1990*
- *Minimum Conditions of Employment Act 1993*
- *Occupational Health, Safety and Welfare Act 1984*
- *State Supply Commission Act 1991*
- *Workers' Compensation and Rehabilitation Amendment Act (No. 2) 1992*
- *Workplace Agreements Act 1993*
- *Freedom of Information Act 1992*
- *State Records Act 2000*

The Department of Culture and the Arts provides corporate support and direction to the Trust, which encompasses requirements under the above-mentioned Acts. The Department's Human Resources is responsible for providing the range of employee and organisational services to the Trust.

The implemented structure for the Department of Culture and the Arts consolidated with the three directorates: Culture and Arts Development; Corporate Assets and Business Support; and Portfolio Coordination progressing the redefined organisational structure.

The Corporate Assets and Business Support (CABS) Directorate provides corporate Human Resources, Finance, Information Systems support services and is also responsible for developing the capital assets of the portfolio as well as managing the business aspects of the Perth Theatre Trust.

Agency Specific Reporting

There were no breaches of the Public Sector Standards and Ethical Codes during 2005-2006, as detailed in the specific sections that follow.

Obligatory Reporting Evaluations

No major evaluations were undertaken during 2005-2006 by the Trust

Office of Shared Services - Agency Involvement

The Office of Shared Services is a Western Australian Government public sector reform initiative. The corporate services staff in the Office of Shared Services Shared Service Centre (OSS SSC) will provide corporate services support to approximately 100 WA public sector agencies including the PTT.

This support will include Finance and Human Resources services as well as payroll, procurement and project billing. Functionality will be further increased with a series of staged releases including Occupational Health and Safety, Workers Compensation, Time and Labour, Reporting and Labour Relations.

Each portfolio organisation (agency) of the DCA including the PTT is represented on the DCA OSS Rollin Project Steering Committee and the DCA Finance Business Readiness Team. There are plans to include agency representation in the Human Resource Business Readiness Team, as well as the People Readiness Team.

Information Statement (FOI)

The Trust remains committed to providing information about its policies, activities and funding decisions. In accordance with the requirements of the Freedom of Information Act 1992, the Trust has prepared an information statement with information on its structure and functions, decision-making processes, types of documents it holds, and procedures for handling FOI requests. These procedures are coordinated through the Department of Culture and the Arts. There were no FOI requests for the reporting year and none in 2005-2006.

Report on Recordkeeping Plan (RKP)

The Trust submitted its Recordkeeping Plan to the State Records Office in March 2004 with the plan approved for five years to 2009. This plan identified the steps that will be taken to improve and maintain recordkeeping in the Trust.

The Department's Records Management section will provide The Trust with recordkeeping training sessions to raise awareness of policies and procedures.

Recording Keeping Plan requirements have been included in induction programs for employees.

Advertising and Sponsorship

Treasurer's Instruction 903 and in accordance with Section 175ZE of the Electoral Act 1907 require disclosure of advertising and market research organisation.

1. The total expenditure for 2005-2006 was \$9,117.

2. Expenditure was incurred in the following areas:

a) Advertising Agencies	\$ 215	Desseign Graphics
	\$ 215	Reprotype
	\$3,832	Dawsons Venue Directory
	=	\$4,262.00
b) Market Research		
c) Polling Organisations		
d) Direct Mail		
Media Advertising (Events/Shows)	\$1,978	Media Decisions
	=	\$1,978
e) Positions Vacant	\$135	Seek.Com
	\$893	Marketforce Productions
	=	\$1,028
Other	\$50	Black Star Design
		Australian Music Industry
	\$1,318	Directory
	\$481	Sensis Pty Ltd
	=	\$1,849
Total		\$9,117

Sustainability

The *Sustainability Code of Practice for Government Agencies* was released in September 2004 as part of the Western Australian Government's strategy to address sustainability through a comprehensive, integrated, whole-of-government approach. The *Code of Practice* requires government agencies to lead the way in addressing a range of issues including agency governance, sustainable resource management and community engagement, by preparing a *Sustainability Action Plan* to respond to the goals and commitments outlined by the Code. The goals of the Code are to ensure that:

- Planning, reporting and decision making are conducted in accordance with sustainability principles;
- Agency operations support sustainability; and
- Public sector employees are encouraged and empowered to support sustainability.

The DCA created a whole of portfolio Sustainability Action Plan Committee to formulate, manage and share broad ideas and objective to meet the sustainability

agenda and In October 2004 developed a *Sustainability Action Plan*. The Trust is represented on the DCA committee and executed a *Sustainability Action Plan*.

The Trust has endeavored as part of the DCA strategic planning process to align all outcomes and activities with the relevant goals and strategic outcomes articulated in *Better Planning: Better Services, A Strategic Planning Framework for the Western Australian Public Sector* and the sustainability principles, practices and actions within the State Sustainability Strategy.

In accordance with the commitments of the State Government's Sustainability Code of Practice, the following were achieved:

Strategic planning

The alignment of DCA's Direction Statement with the Government's goals and strategic outcomes articulated in *Better Planning: Better Services, A Strategic Planning Framework for the Western Australian Public Sector* and the sustainability principles, practices and actions within the State Sustainability Strategy.

Annual Reporting

The PTT Annual Report is prepared in accordance with the Annual Reporting Framework.

Procurement

Existing procurement policy and practices are compliant with State Supply Commission requirements.

Government buildings, built assets and land

The Trust is compliant with Department of Housing and Works office accommodation policies, including those related to sustainability and Government office accommodation.

Sustainability through diversity

- benchmarks are included in the DCA Equity and Diversity Plan with PTT integrated into this Plan
- training was provided and is available on request through the Department's Induction Program

Volunteering for Community Development

The Department has representatives on, and participates in, the Volunteering Reference Group coordinated by Department for Community Development Volunteering Secretariat, with information and policy updates provided to the Trust.

Equal Employment Opportunity Outcomes

During 2005-2006, the Department of Culture and the Arts continued to progress the initiatives within the Department's Equity and Diversity Plan 2003-2005. The equity and diversity plan's initiatives focus on key diversity groups including

people from culturally and linguistic diverse backgrounds, indigenous people, people with disabilities, youth, and women in management.

Strategies implemented during the year by the Department include:

- Disability awareness training for employees;
- Selection criteria in JDF's include commitment to an equitable and diverse work environment;
- Introduction of diversity and EEO section on the Department's intranet
- Continued support to work experience opportunities, which particularly assist in developing youth;
- Implemented a school based traineeship program which provides placements to high school students; and
- Recruiting indigenous people through both targeted and routine selection processes.

The full time equivalent (FTE) for the Trust was 33.1. Details of the representation of employee groupings are as follows:

Employment Profile - Perth Theatre Trust as at 30 June 2006.

Employment Type	Total	Women	Men
Permanent full-time	11	8	3
Permanent part-time	1	1	0
Fixed Term full-time	1	1	0
Fixed Term part-time	1	1	0
Casual paid on 30 June	24	20	4
Other	0	0	0
Trainee	0	0	0
Total	38	31	7
Management Profile	Total	Women	Men
Tier – 1 Management	0	0	0
Tier – 2 Management	0	0	0
Tier – 3 Management	1	0	1

Age	Total	Women	Men
Below 25 years (Youth)	4	4	0
Above 45 years (Mature workers)	20	16	4
Women			81.6%
People from Culturally Diverse Backgrounds			14.3%
Indigenous Australians			0%
People with Disabilities			9.5%

Equity Index (Women) 83

The DCA exceeded the equity and diversity targets for the year 2005-2006 in the areas of distribution of women, people with disabilities and people from culturally diverse backgrounds as determined by the Equity and Diversity Plan 2003-2005 and the whole of public sector objectives. The Trust as a portfolio organisation,

contributed positively to this achievement, as demonstrated in the Employment Profile table.

In addition to progressing the initiatives within the Department's Equity and Diversity Plan, the Perth Theatre Trust has committed to implementing the Policy Framework for Substantive Equality, and will commence implementation following the successful completion of substantive equality initiatives in all Directorates of the Department of Culture and the Arts. The Perth Theatre Trust is one of the participating Portfolio Organisations represented on the Substantive Equality Reference Group to provide guidance and consultation on the implementation of the Policy Framework over the specified five year time frame.

PTT had no EEO complaints during the period 2005-2006.

Occupational Health and Safety (OHS)

The Perth Theatre Trust is represented by the OHS Committee of the Department for Culture and the Arts.

Managers and supervisors within the Trust's operational structure are accountable for the health, safety and welfare of employees within their area of responsibility. The outsourcing of venue management has not diminished the responsibility of managers and supervisors, with the Ogden IFC (Perth) Pty Ltd management team monitoring and reviewing OHS performance in addition to initiating continuous improvement in this area through compliance with Quality Assurance practices.

The Human Resources area of the Department of Culture and the Arts and relevant line management staff (or line managers) are responsible for the management of workers' compensation claims.

The Trust's figures for workers' compensation in the reporting year were as follows:

		2005-2006	2004-2005
1	Frequency rate	0	0
2	Average lost-time rate	0	0
3	Estimated cost of claims/\$100 wage-roll	0	0
4	Contribution (premium rate)	0.36	0.33
5	Rehabilitation success rate	No claims Not applicable	No claims Not applicable

Office of the Public Sector Standards

Compliance with the Public Sector Standards and Ethical Codes is assessed by several different methods, including regular internal and external reviews of related procedures and staff feedback. A rolling internal audit program reviewed the Transfer, Secondment and Redeployment Standards, and conducted follow up reviews for the Performance Management and Grievance Resolution Standards.

A new Portfolio-wide performance management system has been developed and introduced. The system is currently in the implementation and training phase of development. A Public Sector Standards awareness raising program for staff is also being developed and includes PTT.

A new Portfolio-wide Induction Program has been developed and implemented, and involves awareness raising on Public Sector Standards and ethical codes.

There were no breaches of the Public Sector Standards in Human Resource Management for the annual reporting period 2005-2006.

Public Interest Disclosure Legislation

The Public Interest Disclosure Act (WA) came into effect on 1 July 2003. The Act facilitates the disclosure of public interest information by providing protection for those who make disclosures and those who are the subject of disclosures.

The Perth Theatre Trust is committed to the aims and objectives of the Act. The Department of Culture and the Arts coordinates Public Interest Disclosures and has implemented guidelines and procedures. Information on Public Interest Disclosure has been made available on the Department of Culture and the Arts Intranet including contact information on the appointed Public Interest Disclosure Officers.

There were no disclosures made during 2005-2006.

Compliance with Public Sector Standards and Ethical codes

Under Section 31(1) of the Public Sector Management Act 1994, the Department of Culture and the Arts is required to report on the extent to which it has complied with public sector standards, codes of ethics and any relevant code of conduct as the employer of all Perth Theatre Trust staff. In addition, information relating to how the Department communicates and ensures compliance with ethical codes and standards has been provided.

In the administration of the Perth Theatre Trust, the Trust has complied with the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics and the Trust's own Code of Conduct. The Department has advised there are sufficient internal controls and processes to provide a reasonable assurance with the Public Sector Standards on Human

Resources Management for the recruitment, selection and appointment, transfer, secondment, performance, management, redeployment, termination, discipline, temporary deployment and grievance resolution standards.

In addition to the above, compliance with Public Sector Standards and Ethical Codes is assessed by the DCA by a number of different methods including regular internal and external reviews of related procedures and staff feedback. A rolling audit program reviewed the performance management and grievance resolution standards. All other standards will be reviewed in subsequent years as part of the DCA program.

There were no Trust breaches of Public Sector Standards in Human Resource Management during 2005-2006.

Corruption Prevention

A Fraud Prevention and Detection Policy was issued in March 2005 and published on the DCA Intranet.

Audit and Risk Management in the conduct of audits for the 2005-2006 Audit Plan, across the DCA Portfolio which included PTT, routinely identified areas of risk where controls could be improved, including those in respect of corruption prevention, and made recommendations to management. These findings and management responses were subject of reports to the DCA Audit and Risk Management Committee. PTT is represented on this committee by the Executive Director Corporate Assets and Business Support.

The introduction of the Risk Management Strategy in accordance with the Treasures Instruction 825 and ANZS 4360: 2004, has continued to be progressed on a portfolio level and will assist with the identification, analysis and control of risks associated with corruption and fraud.

Revised or new policies included

6-001 Policy Statement Media Contact by Staff	August 2005
7-006 Policy Statement Software Management	September 2005
7-007 Policy Statement PC Disposal	September 2005
9-007 Policy Statement Cross Portfolio Corporate Memberships	September 2005
9-009 Policy Statement Enterprise Risk Management	September 2005

Public Interest Disclosure

Public Interest Disclosure Officers have been appointed by the Director General and documentation of guidelines and procedures relating to the obligations of the authority under the Public Interest Disclosure Act 2003 implemented. The Department has adopted the Code of Conduct setting out minimum standards of conduct and integrity.

There were no disclosures made under the Act for the annual reporting period 2005-2006. In addition to the Code of Conduct, the Department is currently developing policy on misconduct.

A handwritten signature in black ink, appearing to read 'Alastair Bryant', with a large, stylized flourish at the end.

Alastair Bryant
Acting General Manager
10 August 2006

Publications

What's on BOCS Monthly publication providing information on all events on sale through BOCS Ticketing and Marketing.



AUDITOR GENERAL

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

PERTH THEATRE TRUST FINANCIAL STATEMENTS AND PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2006

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Perth Theatre Trust at 30 June 2006 and its financial performance and cash flows for the year ended on that date. They are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions;
- (ii) the controls exercised by the Trust provide reasonable assurance that the receipt, expenditure and investment of moneys, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (iii) the key effectiveness and efficiency performance indicators of the Trust are relevant and appropriate to help users assess the Trust's performance and fairly represent the indicated performance for the year ended 30 June 2006.

Scope

The Trust is responsible for keeping proper accounts and maintaining adequate systems of internal control, for preparing the financial statements and performance indicators, and complying with the Financial Administration and Audit Act 1985 (the Act) and other relevant written law.

The financial statements consist of the Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and the Notes to the Financial Statements.

The performance indicators consist of key indicators of effectiveness and efficiency.

Summary of my Role

As required by the Act, I have independently audited the accounts, financial statements and performance indicators to express an opinion on the financial statements, controls and performance indicators. This was done by testing selected samples of the evidence. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

An audit does not guarantee that every amount and disclosure in the financial statements and performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and performance indicators.

JOHN DOYLE
ACTING AUDITOR GENERAL
11 September 2006

CERTIFICATION OF PERFORMANCE INDICATORS

We hereby certify that the Performance Indicators are based on proper records are relevant and appropriate for assisting users to assess the Perth Theatre Trust performance, and fairly represent the performance of the Perth Theatre Trust for the financial year ended 30 June 2006.



Mr H Morgan AM
Chairman
3 August 2006



Mr Peter Alexander
Trustee
3 August 2006



Mr L Henry CA
Principal Accounting Officer
3 August 2006

PERFORMANCE INDICATORS

DEPARTMENT OF CULTURE AND THE ARTS: OUTCOME STATEMENT 2005-2006

Outcome

A community that is informed of and has access to, a diverse range of innovative ideas, knowledge and cultural experiences. This outcome contributes to the Government's strategic goal to enhance the quality of life and wellbeing of all people throughout Western Australia.

This outcome preserves and provides access to Western Australia's natural and social heritage, supports artistic development and provides a link to information and culture nationally and internationally.

The Perth Theatre Trust's mission is to maximise the effectiveness of the performing arts resources under its control to enhance the cultural and economic life of Western Australia. As an organisation within the Culture and the Arts portfolio, the Trust is committed to the pursuit of this mission within the outcome framework specified for the Department, which is to provide Venue Management Services through the management and promotion of performing arts venues.

The Perth Theatre Trust, the Art Gallery of Western Australia, ScreenWest, the State Library of Western Australia and the Western Australian Museum produce their own annual reports and key performance indicators. The current statutory requirements for these portfolio organisations to provide separate reports, reflects the current legislative reporting requirements.

This section of the Trust's Annual Report and following performance indicators relate only to the Perth Theatre Trust under Service 6 in the Department of Culture and the Arts' budget papers.

KEY EFFECTIVENESS INDICATORS

Measure of Performance Diversity

Rationale

The table on the next page represents the diversity of performances presented in Trust venues as a percentage of total performances. The Trust's aim is to promote a diverse and varied program of events to Western Australian audiences. Even in years of lower overall activity, the Trust aims to preserve this diversity by co-presenting selected productions to augment the event program. Some co-presentations are not budgeted on a total cost-recovery basis. Comparisons over time indicate that a diverse range of events has been presented with only small year-by-year variations.

Measure of Performance Diversity 2005-2006

	2005-2006 No. of Performances	2005-2006 % of Total Performances	2004-2005 No. of Performances	2004-2005 % of Total Performances	2003-2004 No. of Performances	2003-2004 % of Total Performances	2002-2003 No. of Performances	2002-2003 % of Total Performances	2001-2002 No. of Performances	2001-2002 % of Total Performances
Ballet/Dance	73	11%	98	13%	74	9%	56	7%	54	6%
Children's Performances	14	2%	75	10%	115	14%	109	14%	108	12%
Classical Music	96	14%	94	12%	88	11%	76	10%	65	7%
Comedy/Music Comedy	56	8%	49	6%	33	4%	27	4%	33	4%
Concerts	0	0%	0	0%	0	0%	48	6%	47	5%
Conferences/Meetings	34	5%	15	1%	12	1%	8	1%	8	1%
Dance	0	0%								
Dance Schools	11	2%	3	0%	16	2%	15	2%	8	1%
Drama	0	0%	0	0%	0	0%	0	0%	226	25%
Music/Music Theatre	94	14%	82	10%	96	12%	40	5%	77	9%
Musical	0	0%	0	0%	0	0%	0	0%	6	1%
Opera	24	4%	36	5%	27	3%	23	3%	16	2%
Other	35	5%	25	3%	15	2%	23	3%	9	1%
Private Hirers	0	0%	0	0%	0	0%	1	0.5%	0	0%
Religious Meetings	0	0%	1	0%	0	0%	1	0.5%	1	0.5%
Rock, Pop, Jazz, Folk	71	10%	62	8%	102	13%	55	7%	48	5%
Performances by Schools	25	4%	15	2%	29	4%	11	1.5%	21	2%
Speech/Graduation Nights	22	3%	38	5%	35	4%	38	5%	37	4%
Subiaco Community Concerts	0	0%	19	2%	20	2%	12	1.5%	21	2%
Theatre	123	18%	180	23%	149	18%	227	29%	83	9%
Variety	0	0%	0	0%	0	0%	0	0%	25	3%
	678	100%	792	100%	811	100%	770	100%	893	100%

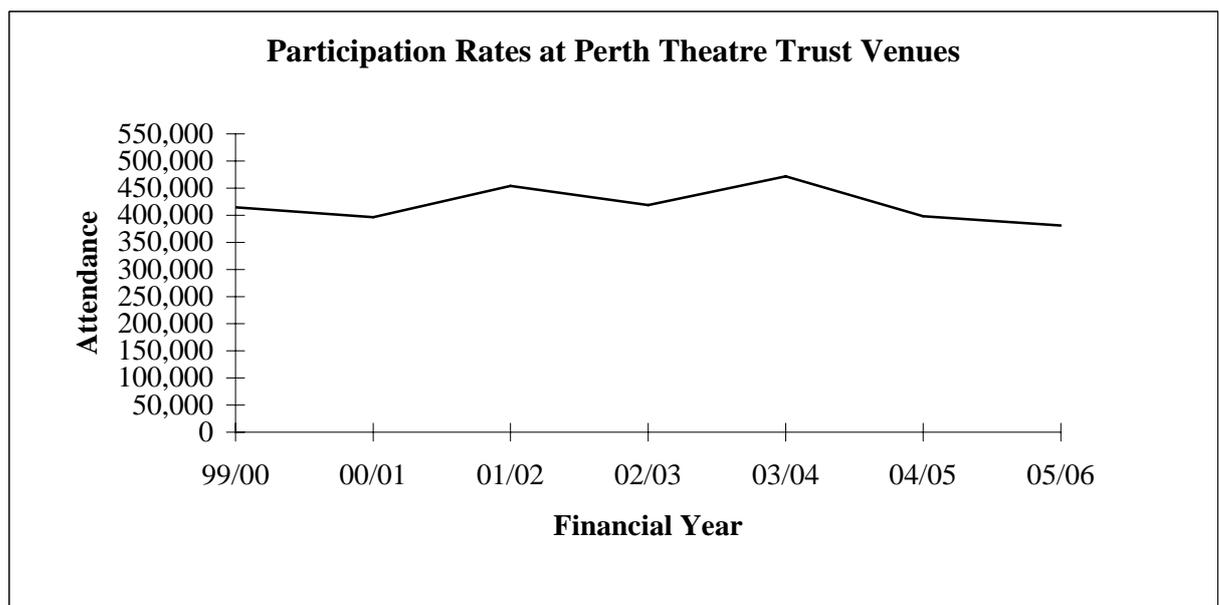
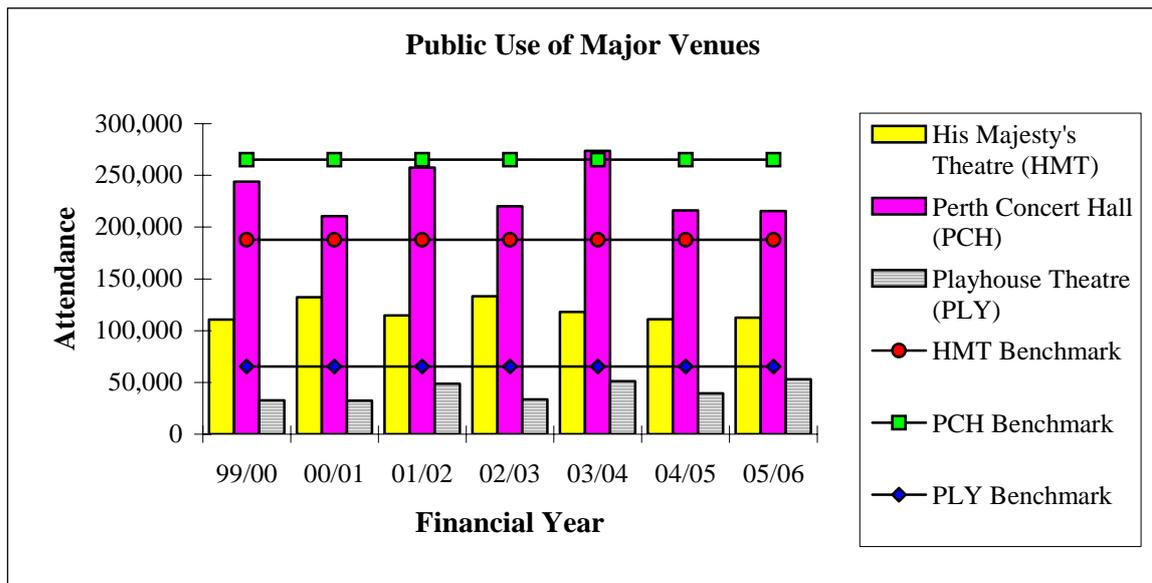
Note 1: For reporting purposes the category 'Variety' is now included in 'Other', 'Dance' in 'Ballet/Dance', 'Drama' in 'Theatre' and 'Musical' in 'Music/Music Theatre'. 'Other' also includes non-categorised events held on main stages and other venue spaces.

Note 2: 678 events with attendances total of 381,090.

Measures of Access to the Arts

Rationale

The graphs below provide access indicators for attendances at performances in Perth Theatre Trust venues. While the Trust has only limited influence on either the number of productions and performances presented at its venues or the number of patrons who choose to attend those performances, its aim is to assist presenters to maximise attendances.



Note 1**Public Use of Major Venues – Venue Usage Trend**

The number of performances/events across venues was 678 in 2005-2006, which represents a minor decline of 114 performances/events for all venues or approximately a decline of 14% compared to the previous year. The reduction in the number of events is a result of the Subiaco Arts Centre being closed for a building upgrade for a 12 month period.

The number of performances/events for each of the past five years is highlighted on the previous page in the Measure of Performance Diversity chart.

Note 2**Participation Rates at Perth Theatre Trust Venues**

The participation rate across the venues in 2005-2006 was 381,090. This represents a small decrease of 16,898 attendances, being approximately 4% from the 2004-2005 participation of 397,988. The factors mentioned above in the operating environment were a contributing factor to this decrease. It is noteworthy that while the number of events decreased by 14% due to the temporary closure of the Subiaco Arts Centre, the decreases in attendances was only 4 % due to strong patron retention and support at the three other venues.

EFFICIENCY INDICATORS**Venue Management Services**

Number of performances at venues managed by the Perth Theatre Trust. These performances measures address the efficiency with which the Perth Theatre Trust undertakes work associated in achieving this service.

Measure	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual
Number of performances at Trust venues	770	811	792	678
Cost per performance (all performances)	\$17,626	\$20,041	\$18,753	\$17,442

Note 3

A total of 678 events were presented at PTT venues against a target of 571 for 2005-2006.

CERTIFICATION OF FINANCIAL STATEMENTS

The accompanying financial statements of the Perth Theatre Trust have been prepared in compliance with the provisions of the Financial Administration and Audit Act 1985, from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2006 and the financial position as at 30 June 2006.

At the date of signing, we are not aware of any circumstances, which would render the particulars included in the financial statements misleading or inaccurate.



H Morgan AM
Chairman
3 August 2006



Mr Peter Alexander
Trustee
3 August 2006



L Henry CA
Principal Accounting Officer
3 August 2006

PERTH THEATRE TRUST
Income Statement
for the year ended 30 June 2006

	Note	2006 \$000	2005 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	4	7,643	7,301
Supplies and services	5	2,789	3,177
Depreciation and amortisation expense	6	1,118	914
Accommodation expenses	7	1,787	1,802
Capital user charge	8	773	2,427
Cost of sales	11	955	797
Loss on disposal of non-current assets	14	13	0
Other expenses	9	300	268
Total cost of services		15,378	16,686
Income			
Revenue			
User charges and fees	10	6,796	7,302
Sales	11	3,348	2,660
Sponsorship	12	274	347
Interest revenue		294	267
Other revenue	13	1,111	283
Total income other than income from State Government		11,823	10,859
NET COST OF SERVICES		3,555	5,827
Income from State Government	15		
Service Appropriation		1,198	1,612
Resources received free of charge		2,064	4,752
Total income from State Government		3,262	6,364
SURPLUS/(DEFICIT) FOR THE PERIOD		(293)	537

The Income Statement should be read in conjunction with the accompanying notes

PERTH THEATRE TRUST
Balance Sheet
as at 30 June 2006

	Note	2006 \$000	2005 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	28	1,644	1,728
Restricted cash and cash equivalents	16, 28	6,848	6,746
Inventories	17	127	76
Receivables	18	584	647
Amounts receivable for services	19	402	239
Other current assets	20	628	258
Total Current Assets		10,233	9,694
Non-Current Assets			
Amounts receivable for services	19	2,857	2,289
Property, plant, equipment and vehicles	21	28,345	27,956
Intangible assets	22	63	98
Total Non-Current Assets		31,265	30,343
TOTAL ASSETS		41,498	40,037
LIABILITIES			
Current Liabilities			
Payables	24	1,525	1,227
Funds held in trust	16	6,403	6,339
Provisions	25	93	107
Other current liabilities	26	168	157
Total Current Liabilities		8,189	7,830
Total Liabilities		8,189	7,830
NET ASSETS		33,309	32,207
Equity			
	27		
Contributed equity		3,621	1,870
Reserves		3,584	3,939
Accumulated surplus / (deficiency)		26,105	26,398
TOTAL EQUITY		33,310	32,207

The Balance Sheet should be read in conjunction with the accompanying notes

PERTH THEATRE TRUST
Statement of Changes in Equity
for the year ended 30 June 2006

	Note	2006 \$000	2005 \$000
Balance of equity at start of period	40	32,207	29,448
CONTRIBUTED EQUITY	27		
Balance at start of period		1,870	1,383
Capital contribution		1,751	487
Other contributions by owners			
Distribution to owners			
Balance at end of period		<u>3,621</u>	<u>1,870</u>
RESERVES	27		
Asset Revaluation Reserve			
Balance at start of period		3,939	2,204
Changes in accounting policy or correction of prior period errors			
Restated balance at start of period		3,939	2,204
Gain/(losses) from asset revaluation		(355)	1,735
Total income for the period			
Balance at end of period		<u>3,584</u>	<u>3,939</u>
ACCUMULATED SURPLUS (RETAINED EARNINGS)	27		
Balance at start of period		26,398	25,861
Net adjustment on transition to AIFRS			
Changes in accounting policy or correction of prior period errors			
Restated balance at start of period		26,398	25,861
Surplus/(deficit) or profit/(loss) for the period		(293)	537
Gain/(losses) recognised directly in equity			
Balance at end of period		<u>26,105</u>	<u>26,398</u>
Balance of equity at end of period		<u>33,310</u>	<u>32,207</u>
Total income and expense for the period		<u>(648)</u>	<u>2,272</u>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes

PERTH THEATRE TRUST
Cash Flow Statement
for the year ended 30 June 2006

	Note	2006 \$000	2005 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		228	655
Capital contributions		1,751	487
Holding account drawdowns		239	13
Net Cash provided by State Government		2,218	1,155
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Payments from trust fund		(54,884)	(75,096)
Employee benefits payments		(5,425)	(4,970)
Supplies and services		(3,829)	(3,955)
Accommodation		(1,788)	(1,802)
GST payments on purchases		(292)	(184)
GST payments to taxation authority		(106)	(106)
Other payments		(275)	(266)
Receipts			
Receipts into trust fund		55,166	76,263
Sale of goods and services		3,348	2,660
User charges and fees		6,795	7,301
Sponsorship		274	347
Interest received		210	267
GST receipts on sales		259	271
GST receipts from taxation authority		30	48
Other receipts		152	281
Net cash provided by / (used in) operating activities	28	(365)	1,059
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of non-current physical assets		3	10
Purchase of non-current physical assets		(1,837)	(866)
Net cash provided by / (used in) investing activities		(1,834)	(856)
Net increase / (decrease) in cash and cash equivalents		19	1,358
Cash and cash equivalents at the beginning of period		8,474	7,116
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	28	8,493	8,474

The Cash Flow Statement should be read in conjunction with the accompanying notes

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

1. First time adoption of Australian equivalents to International Financial Reporting Standards

This is Perth Theatre Trust's first published financial statements prepared under Australian equivalents to International Financial Reporting Standards (AIFRS).

Accounting Standard AASB 1 'First-time Adoption of Australian Equivalents to International Financial Reporting Standards' has been applied in preparing these financial statements. Until 30 June 2005, the financial statements of Perth Theatre Trust had been prepared under the previous Australian Generally Accepted Accounting Principles (AGAAP).

The Australian Accounting Standards Board (AASB) adopted the Standards of the International Accounting Standards Board (IASB) for application to reporting periods beginning on or after 1 January 2005 by issuing AIFRS which comprises a Framework for the Preparation and Presentation of Financial Statements, Accounting Standards and the Urgent Issue Group (UIG) Interpretations.

In accordance with the option provided in AASB 1 paragraph 36A and exercised by Treasurer's Instruction 1101 'Application of Australian Accounting Standards and Other Pronouncements', financial instrument information prepared under AASB 132 and AASB 139 will apply from 1 July 2005 and consequently comparative information for financial instruments is presented on the previous AGAAP basis. All other comparative information is prepared under the AIFRS basis.

Early adoption of standards

Perth Theatre Trust cannot early adopt an Australian Accounting Standard or UIG Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. This TI requires the early adoption of revised AASB 119 'Employee Benefits' as issued in December 2004, AASB 2004-3 'Amendments to Australian Accounting Standards' and 2005-3 'Amendments to Australian Accounting Standards [AASB 119]'; AASB 2005-4 'Amendments to Australian Accounting Standard [AASB 139, AASB 132, AASB 1, AASB 1023 & AASB 1038]' and AASB 2005-6 'Amendments to Australian Accounting Standards [AASB 3]' to the annual reporting period beginning 1 July 2005. AASB 2005-4 amends AASB 139 'Financial Instruments: Recognition and Measurement' so that the ability to designate financial assets and financial liabilities at fair value is restricted. AASB 2005-6 excludes business combinations involving common control from the scope of AASB 3 'Business Combinations'.

Reconciliations explaining the transition to AIFRS as at 1 July 2004 and 30 June 2005 are provided in note 40 'Reconciliations explaining the transition to AIFRS'.

2. Summary of significant accounting policies

(a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, disclosure, format and wording.

The Financial Administration and Audit Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of Preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, modified by the revaluation of land and buildings which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars rounded to the nearest thousand dollars (\$'000).

The judgements that have been made in the process of applying the Authority's accounting policies that have the most significant effect on the amounts recognised in the financial statements are disclosed at note 4 'Judgements made by management in applying accounting policies'.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

(c) Reporting Entity

The reporting entity comprises the Perth Theatre Trust. The Perth Theatre Trust has no related bodies.

(d) Contributed Equity

UIG Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions (appropriations) are designated as contributions by owners by T1 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.

Transfer of net assets to/from other agencies are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal. See note 27 'Equity'.

(e) Income

Revenue

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Sale of Goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser.

Rendering of services

Revenue is recognised on delivery of the service or by reference to the stage of completion.

Interest

Revenue is recognised as the interest accrues.

Service Appropriations

Service Appropriations are recognised as revenues at nominal value in the period in which Perth Theatre Trust gains control of the appropriated funds, Perth Theatre Trust gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the holding account held at the Department of Treasury and Finance. (See note 15 'Income from State Government')

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when Perth Theatre Trust obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

Gains

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(f) Property, Plant and Equipment

Capitalisation/Expensing of assets

Items of property, plant and equipment costing over \$1,000 are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$1,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar item which are significant in total).

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost.

For items of property, plant and equipment acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

Subsequent Measurement

After recognition as an asset, the revaluation model is used for the measurement of land, buildings and the cost model for all property, plant and equipment. Land and buildings are carried at fair value less accumulated depreciation on buildings and accumulated impairment losses. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market evidence is available, the fair value of land and buildings is determined on the basis of current market buying values determined by reference to recent market transactions. Where buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Where market evidence is not available, the fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefit embodied in the asset, ie. the depreciated replacement cost. Where the fair value of buildings is dependent on using the depreciated replacement cost, the gross carrying amount and the accumulated depreciation are restated proportionately.

The revaluation of land and buildings is an independent valuation provided on an annual basis by the Department of Land Information (Valuation Services).

The most significant assumptions in estimating fair value are made in assessing whether to apply the existing use basis to assets. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

Refer to note 21 'Property, plant, equipment and vehicles' for further information on revaluations.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their future economic benefits.

Land is not depreciated. Depreciation on other assets is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable assets are:

Buildings	66 years
Plant and equipment	10 to 15 years
Office equipment	10 years
Furniture and fittings	5 to 15 years
Computers	4 years
Air conditioning upgrades	15 years
Motor vehicles	4.5 years
Leasehold improvements	4 to 10 years

Works of art controlled by Perth Theatre Trust are classified as property, plant and equipment. They are anticipated to have very long and indefinite useful lives. Their service potential has not, in any material sense, been consumed during the reporting period and so no depreciation has been recognised.

(g) Intangible assets

Capitalisation/Expensing of assets

Acquisitions of intangible assets costing over \$1,000 and internally generated intangible assets costing over \$50,000 are capitalised. The cost of utilising the assets are expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Income Statement.

All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, the cost is their fair value at the date of acquisition.

The cost method is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Intangible assets can only be revalued to fair value where an active market exists.

The carrying amount of intangible assets is reviewed annually for impairment when the asset is not yet in use, or more frequently when an indicator or impairment arises during the reporting year indicating that the carrying value may not be recoverable.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight line basing using rates which are reviewed annually. All intangible assets controlled by Perth Theatre Trust have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

Software 4 years

Computer Software

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset. Software costing less than \$1,000 is expensed in the year of acquisition.

(h) Impairment of Assets

Property, plant and equipment and intangible assets are tested for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and written down to the recoverable amount and an impairment loss is recognised. As Perth Theatre Trust is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated or where the replacement cost is falling. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at each reporting date irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at each reporting date.

See note 23 'Impairment of assets' for outcome of impairment reviews and testing'.

See note 2(p) 'Receivables' and note 18. 'Receivables' for impairment of receivables.

(i) Non Current Assets (or Disposal Groups) Classified as Held for Sale

Non current assets (or disposal groups) held for sale are recognised at the lower of carrying amount and fair value less costs to sell and are presented separately from other assets in the Balance Sheet. Assets classified as held for sale are not depreciated or amortised.

All land holdings are Crown land vested in the Perth Theatre Trust by the Government. The Department for Planning and Infrastructure (DPI) is the only agency with the power to sell crown land. Perth Theatre Trust transfers Crown land to DPI when the land becomes available for sale.

(j) Leases

Finance lease rights and obligations are initially recognised at the commencement of the lease term as assets and liabilities equal in amount to the fair value of the leased item or, if lower, the present value of the minimum lease payments determined at the inception of the lease. The assets are disclosed as plant, equipment and vehicles under lease, and are depreciated over the period during which Perth Theatre Trust is expected to benefit from their use. Minimum lease payments are allocated between the finance charge and the reduction of the outstanding lease liability, according to the interest rate implicit in the lease.

Perth Theatre Trust holds operating leases for office accommodation. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

(k) Financial Instruments

Perth Theatre Trust has two categories of financial instrument:

- * Loans and receivables (cash and cash equivalents, receivables); and
- * Non-trading financial liabilities (payables).

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(l) Cash and Cash Equivalents

For the purposes of the Cash Flow Statement, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

(m) Accrued Salaries

Accrued salaries (see note 26 'Other liabilities') represents the amount due to staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year. Perth Theatre Trust considers the carrying amount of accrued salaries to be equivalent to its net fair value.

(n) Amounts Receivable for Services (Holding Account)

Perth Theatre Trust receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account receivable) that is accessible on the emergence of the cash funding required to cover items such as leave entitlements and asset replacement.

See also note 15 'Income from State Government and note 19 'Amounts receivable for services'.

(o) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate to each particular class of inventory, with the majority being valued on a first in first out basis.

Inventories not held for resale are valued at cost unless they are no longer required, in which case they are valued at net realisable value.

See note 17 'Inventories'.

(p) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that Perth Theatre Trust will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days. See note 2(k) 'Financial Instruments' and note 18 'Receivables'.

(q) Payables

Payables are recognised at the amounts payable when Perth Theatre Trust becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as they are generally settled within 30 days. See note 2(k) 'Financial Instruments' and note 24 'Payables'.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

(r) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of economic benefits is probable and can be measured reliably. Provisions are reviewed at each balance date. See note 25 'Provisions'.

(i) Provisions - Employee Benefits

Annual Leave and Long Service Leave

The liability for annual leave expected to be settled within 12 months after the end of the reporting date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the reporting date.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as Perth Theatre Trust does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Superannuation

The Government Employees Superannuation Board (GESB) administers the following superannuation schemes.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members. Perth Theatre Trust has no liabilities for superannuation charges under the Pension or the GSS Schemes as the liability has been assumed by the Treasurer.

Employees who are not members of either the Pension or the GSS Schemes become non-contributory members of the West State Superannuation Scheme (WSS), an accumulation fund. The Department makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of the WSS Scheme.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share.

See also note 2(s) Superannuation Expense.

(ii) Provisions - Other

Employment On-Costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of Perth Theatre Trust's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'. See note 9 'Other expenses' and note 25 'Provisions'.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

(s) Superannuation Expense

The following elements are included in calculating a superannuation expense in the Income Statement:

(i) Defined contribution plans - Employer contributions paid to the Gold States Superannuation Scheme (GSS) and the West State Superannuation Scheme (WSS).

The liabilities for superannuation charges under the Gold State Superannuation Scheme and West State Superannuation Scheme are extinguished by payment of employer contributions to the GESB.

As all the staff of the Culture and Arts portfolio agencies, including Perth Theatre Trust, are staff of the Department for Culture and the Arts, the Perth Theatre Trust has no liabilities in relation to their superannuation, other than for superannuation payments incurred under the Superannuation and Family Benefits Act pension scheme.

Superannuation costs incurred under the venue management contract have been included in the Income Statement.

(t) Resources Received Free of Charge or for Nominal Cost

Resources received free of charge or for nominal cost that can be reliably measured are recognised as revenues and as assets or expenses as appropriate, at fair value.

(u) Comparative Figures

Comparative figures have been restated on the AIFRS basis except for financial instruments which have been prepared under the previous AGAAP Australian Accounting Standard AAS 33 'Presentation and disclosure of Financial Instruments'. The transition date to AIFRS for financial instruments will be 1 July 2005 in accordance with AASB 1 paragraph 36A and Treasurer's Instruction 1101.

(v) Department of Culture and the Arts

The Department encompasses Perth Theatre Trust and other agencies in the Culture and Arts portfolio. The Department receives an appropriation for salary costs, superannuation and capital user charge. These resources, provided to the Board, but paid for by the Department, have been treated as "Resources received free of charge" in the Income Statement under the item 'Income from State Government'.

In addition the Department also provides shared corporate services to Perth Theatre Trust which are not recognised in the Income Statement.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

3. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

Perth Theatre Trust has determined the amounts of adjustments required on the initial application of the Australian Equivalents of International Financial Reporting Standard and has disclosed its effect the current period and the prior period. There is not expected to be any material effect on future periods.

Voluntary changes in Australian Accounting Policy

Perth Theatre Trust has not adopted any voluntary changes in accounting policy during the reporting period.

Future impact of Australian Accounting Standards not yet operative

Perth Theatre Trust cannot early adopt an Australian Accounting Standard or UIG Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. As referred to in Note 1, TI 1101 has only mandated the early adoption of revised AASB 119, AASB 2004-3, AASB 2005-3, AASB 2005-4 and AASB 2005-6. Consequently, the Perth Theatre Trust has not applied the following Australian Accounting Standards and UIG Interpretations that have been issued but are not yet effective. These will be applied from their application date:

1. AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This Standard requires new disclosures in relation to financial instruments. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007. The Standard is considered to result in increased disclosures of an entity's risks, enhanced disclosure about components of financial position and performance, and changes to the way of presenting financial statements, but otherwise there is no financial impact.
2. AASB 2005-9 'Amendments to Australian Accounting Standards [AASB 4, AASB 1023, AASB 139 & AASB 132]' (Financial guarantee contracts). The amendment deals with the treatment of financial guarantee contracts, credit insurance contracts, letters of credit or credit derivative default contracts as either an "insurance contract" under AASB 4 'Insurance Contracts' or as a "financial guarantee contract" under AASB 139 'Financial Instruments: Recognition and Measurement'. The Department does not undertake these types of transactions resulting in no financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2006.
3. UIG Interpretation 4 'Determining whether an Arrangement Contains a Lease'. This Interpretation deals with arrangements that comprise a transaction or a series of linked transactions that may not involve a legal form of a lease but by their nature are deemed to be leases for the purposes of applying AASB 117 'Leases'. At reporting date, the Perth Theatre Trust has not entered into any arrangements as specified in the Interpretation resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2006.

The following amendments are not applicable to Perth Theatre Trust as they will have no impact:

<u>AASB Amendment</u>	<u>Affected Standards</u>
2005-1	AASB 139 (Cash flow hedge accounting of forecast intragroup transactions).
2005-5	'Amendments to Australian Accounting Standards [AASB 1 & AASB 139]'.
2006-1	AASB 121 (Net investment in foreign operations).
UIG 5	'Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds'.
UIG 6	Liabilities arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment'.
UIG 7	'Applying the Restatement Approach under AASB 129 Financial Reporting in Hyperinflationary Economies'.

Changes in Accounting Estimates

Perth Theatre Trust has determined no change in accounting estimates that have an effect in the current period or is expected to have an effect in future periods.

2006	2005
\$ 000	\$ 000

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

4. Employee benefits expense

Wages and salaries	6,622	6,263
Superannuation - defined contribution plans (a)	180	187
Superannuation - other schemes	357	412
Other related expenses	484	439
	<u>7,643</u>	<u>7,301</u>

(a) Defined contribution plans include West State and Gold State (contributions paid).

Employment on-costs such as workers compensation insurance are included at note 9 'Other Expenses'. The employment on-costs liability is included at note 25 'Provisions'.

5. Supplies and services

Communications	432	474
Consultants and contractors	157	156
Consumables	201	213
Advertising and promotion	147	157
Management fees	373	360
Programming	132	425
Equipment purchases	94	127
Insurance premiums	153	212
Lease hire	360	275
Legal fees	58	44
Licences	70	71
Maintenance	131	151
Printing	79	156
Bank and credit card charges	63	61
Temporary staff	110	64
Other	229	231
	<u>2,789</u>	<u>3,177</u>

6. Depreciation and amortisation expense

Depreciation

Buildings	272	255
Leasehold improvements	307	207
Plant, equipment and vehicles	492	408
Total depreciation	<u>1,071</u>	<u>870</u>

Amortisation

Intangible assets	46	44
Total amortisation	<u>46</u>	<u>44</u>
Total depreciation and amortisation	<u>1,117</u>	<u>914</u>

2006	2005
\$ 000	\$ 000

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

7. Accommodation expenses

Rent	215	279
Electricity and gas	431	495
Water	151	141
Repairs and maintenance	631	541
Cleaning	133	148
Security	137	117
Other	89	81
	<u>1,787</u>	<u>1,802</u>

8. Capital User Charge

	773	2,427
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The Government applies a levy for the use of its capital for the delivery of services. It is applied at 8% per annum on the net assets of Perth Theatre Trust, excluding exempt assets, and is paid to the Department of Treasury and Finance quarterly.

9. Other expenses

Sponsorship	61	67
Doubtful debts expense	31	8
Employment on-costs (a)	81	60
Other (b)	127	133
	<u>300</u>	<u>268</u>

(a) Includes worker's compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual leave liability is included at note 25 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

(b) Audit fees, see also note 34 'Remuneration of auditor'.

10. User charges and fees

Venue hire and related charges	3,991	3,892
BOCS ticketing fees	2,603	3,238
Other	202	172
	<u>6,796</u>	<u>7,302</u>

11. Trading Profit

Sales	3,348	2,660
Cost of Sales:		
Opening inventory	(76)	(69)
Purchases	(1,006)	(804)
	<u>(1,082)</u>	<u>(873)</u>
Closing inventory	127	76
Cost of Goods Sold	<u>(955)</u>	<u>(797)</u>
Trading Profit	<u>2,393</u>	<u>1,863</u>

See Notes 2(o) and Note 17

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

12. Sponsorship

Ogden IFC sponsorship	104	106
His Majesty Theatre Foundation sponsorship	170	241
	<u>274</u>	<u>347</u>
	2006	2005
	\$ 000	\$ 000

13. Other revenue

Recoup of previous years expenditure	8	179
Adjustment to previous years capital user charge	863	0
Donations	5	5
Interest Revenue (a)		
Other	235	99
	<u>1,111</u>	<u>283</u>

(a) Interest earned from Perth Theatre Trust trust account

14. Net gain/(loss) on disposal of non-current assets

Costs of Disposal of Non-Current Assets

Plant, equipment and vehicles	16	10
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Proceeds from Disposal of Non-Current Assets

Plant, equipment and vehicles	3	10
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Net gain / (loss)	<u>(13)</u>	<u>0</u>
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See also note 21 'Property, plant, equipment and vehicles'.

15. Income from State Government

Appropriation received during the year:

Service appropriation (a)	1,198	1,612
	<u>1,198</u>	<u>1,612</u>

Resources received free of charge (b)

by Department of Culture and the Arts:

(i) Payroll expenditure	2,150	2,324
(ii) Capital User Charge	(90)	2,427
(iii) State Solicitors Office	4	1
	<u>2,064</u>	<u>4,752</u>
	<u>3,262</u>	<u>6,364</u>

(a) Service appropriations are accrual amounts reflecting the net cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

(b) Where assets or services have been received free of charge or for nominal cost, Perth Theatre Trust recognises revenues equivalent to the fair value of those services that can be reliably determined and which would have been purchases if not donated, and those fair values shall be recognised as expenses, as applicable.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

16. Restricted cash and cash equivalents

Current		
Perth Theatre Trust bookings account	4,245	2,610
Short term deposits	2,362	4,022
Ogden Cash at Bank	229	101
Robert Finlay Trust Account	12	13
	<u>6,848</u>	<u>6,746</u>
<u>Funds held in trust</u>		
Perth Theatre Trust bookings account	3,799	2,202
Short term deposits	2,362	4,022
Ogden Cash at Bank	229	101
Robert Finlay Trust Account	12	13
	<u>6,402</u>	<u>6,338</u>

The balance of Restricted cash comprises ticket sales held in trust pending the presentation of events and performances. It also includes His Majesty Theatre Foundation funds.

2006	2005
\$ 000	\$ 000

17. Inventories

Current		
Inventories held for resale:		
- Liquor and consumable catering supplies	127	76
	<u>127</u>	<u>76</u>

See also note 2(o) 'Inventories' and note 11. 'Trading Profit'

18. Receivables

Current		
Receivables	510	655
Allowance for impairment of receivables	(7)	(8)
GST receivable	81	0
	<u>584</u>	<u>647</u>

See also note 2(p) 'Receivables' and note 32. 'Financial Instruments'

19. Amounts receivable for services

Current	402	239
Non-current	2,857	2,289
	<u>3,259</u>	<u>2,528</u>

Represents the non-cash component of service appropriations. See note 2(n) 'Amounts receivable for services (Holding Account)'. It is restricted in that it can only be used for asset replacement or payment of leave liability.

20. Other assets

Current		
Accrued income	106	1
Prepayments	522	257
	<u>628</u>	<u>258</u>

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

21. Property, plant, equipment and vehicles

Freehold Land		
At fair value (a)	7,040	7,040
Accumulated impairment losses	0	0
	<u>7,040</u>	<u>7,040</u>
Buildings		
At fair value (a)	16,425	15,522
Accumulated depreciation	(164)	(116)
Accumulated impairment losses	0	0
	<u>16,261</u>	<u>15,406</u>
Leasehold improvements		
At cost	4,261	3,681
Accumulated depreciation	(1,186)	(866)
Accumulated impairment losses	0	0
	<u>3,075</u>	<u>2,815</u>
	2006	2005
	\$ 000	\$ 000
Office equipment and vehicles		
At cost	6,105	6,733
Accumulated depreciation	(4,141)	(4,044)
Accumulated impairment losses	0	0
	<u>1,964</u>	<u>2,689</u>
Works of art		
At cost	6	6
Accumulated impairment losses	0	0
	<u>6</u>	<u>6</u>
Total of property, plant, equipment and vehicles	<u>28,346</u>	<u>27,956</u>

(a) Freehold land and buildings were revalued as at 1 July 2005 by the Department of Land Information (Valuation Services). The valuations were performed during the year ended 30 June 2005 and recognised at 30 June 2006. The fair value of all land and buildings was determined by reference to market values. see Note 2(f) 'Property, Plant and Equipment.

His Majesty's Theatre, a heritage listed building, is the only property to which Perth Theatre Trust holds title. A caveat no. D267573 is also registered over the property. This building is valued at "depreciated replacement cost".

Reconciliations of the carrying amounts of property, plant, equipment and vehicles at the beginning and end of the reporting period are set out below.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

	Freehold Land	Buildings	Leasehold improv.	Office equipment and vehicles	Works of art	Total
	\$000	\$000	\$000	\$000	\$000	\$000
2006						
Carrying amount at start of year	7,040	15,406	2,815	2,689	6	27,956
Additions		1,819	132	220		2,171
Transfers		(337)	435	(437)		(339)
Disposals				(16)		(16)
Revaluation increments / (decrements)		(355)				(355)
Depreciation		(272)	(307)	(492)		(1,071)
Carrying amount at end of year	7,040	16,261	3,075	1,964	6	28,346

	Freehold Land	Buildings	Leasehold improv.	Office equipment and vehicles	Works of art	Total
	\$000	\$000	\$000	\$000	\$000	\$000
2005						
Carrying amount at start of year	6,300	14,591	2,991	2,357	6	26,245
Additions		75	31	750		856
Transfers						0
Disposals				(10)		(10)
Revaluation increments / (decrements)	740	995				1,735
Depreciation		(255)	(207)	(408)		(870)
Carrying amount at end of year	7,040	15,406	2,815	2,689	6	27,956

2006	2005
\$ 000	\$ 000

22. Intangible assets

Computer software		
At cost	237	212
Accumulated amortisation	(174)	(114)
Accumulated impairment losses	0	0
	63	98
Reconciliation		
Computer software		
Carrying amount at start of year	98	129
Additions	11	13
Amortisation expense	(46)	(44)
Carrying amount at end of year	63	98

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

23. Impairment of assets

The were no indications of impairment of property, plant, equipment and motor vehicles and intangible assets at 30 June 2006.

Perth Theatre Trust held no goodwill or intangible assets with an indefinite useful life during the reporting period and at reporting date there were no intangible assets not yet available for use.

All surplus assets at 30 June 2006 have been classified as assets held for sale or written-off.

24. Payables

Current		
Trade payables	1,525	1,172
GST payable	0	55
	<u>1,525</u>	<u>1,227</u>

See also note 2.(q) 'Payables' and note 32. 'Financial Instruments'

25. Provisions

Current		
Employee benefits provision		
Annual leave (a)	93	107
	<u>93</u>	<u>107</u>

(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:

Within 12 months of reporting date	47	54
More than 12 months after reporting date	46	53
	<u>93</u>	<u>107</u>

(b) The settlement of annual leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments. The associated expense is included at note 9 'Other expenses'.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

	2006	2005
	\$ 000	\$ 000
26. Other liabilities		
Current		
Accrued expenses	168	157
	<u>168</u>	<u>157</u>

27. Equity

Equity represents the residual interest in the net assets of Perth Theatre Trust. The Government holds the equity interest in Perth Theatre Trust on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.

Contribution of equity

Balance at start of year	1,870	1,383
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Contributions by owners

Capital contributions (a)	1,751	487
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Total contributions by owners	<u>1,751</u>	<u>487</u>
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Balance at end of year	<u>3,621</u>	<u>1,870</u>
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(a) Capital contributions (appropriations) and non-discretionary (non-reciprocal) transfers of net assets from other State government agencies have been designated as contributions by owners in Treasurer's Instruction TI 955 'Contributions by Owners Made to Wholly Owned Public Sector Entities' and are credited directly to equity.

Reserves

Asset revaluation reserve

Opening balance	3,939	2,204
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Net revaluation increments/(decrements):

Land	0	740
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Buildings	(355)	995
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Closing balance	<u>3,584</u>	<u>3,939</u>
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Accumulated surplus/(deficit) (Retained Earnings)

Balance at start of year	26,398	25,861
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Result for the period	(293)	537
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Balance at end of year	<u>26,105</u>	<u>26,398</u>
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28. Notes to the Cash Flow Statement

Reconciliation of cash

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

Cash and cash equivalents	1,644	1,728
Restricted cash and cash equivalents	6,848	6,746
	<u>8,492</u>	<u>8,474</u>

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

	2006	2005
	\$ 000	\$ 000
<u>Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities</u>		
Net cost of services	(3,555)	(5,827)
Non cash items		
Depreciation and amortisation expense	1,118	914
Doubtful debts expense	1	8
Net (gain) / loss on sale of property, plant and equipment	13	0
Resources received free of charge	2,064	4,752
Adjustment for other non-cash items	(3)	1
(Increase) / decrease in assets:		
Current inventories	(51)	(7)
Current receivables (c)	145	(257)
Other current assets	(370)	200
Increase / (decrease) in liabilities		
Current payables (c)	353	199
Capital amount included in payables	(5)	(4)
Funds held in trust	64	1,086
Current provisions	(14)	(2)
Other current liabilities	11	18
Net GST receipts/(payments) (a)	(109)	29
Change in GST in receivables / payables (b)	(27)	(51)
Net cash provided by / (used in) operating activities	<u>(365)</u>	<u>1,059</u>

(a) This is the net GST paid/received, ie. Cash transactions.

(b) This reverses out the GST in receivables and payables

(c) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and receivable/payable in respect of sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

29. Commitments

Capital expenditure commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

Within 1 year	479	309
	<u>479</u>	<u>309</u>

Total lease commitments

Commitments in relation to leases contracted for at the reporting date but not recognised as liabilities, are payable as follows:

Within 1 year	249	205
Later than 1 year and not later than 5 years	610	837
	<u>859</u>	<u>1,042</u>

Representing:

Cancellable operating leases	22	3
Non-cancellable operating leases	837	1,039
	<u>859</u>	<u>1,042</u>

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

	2006	2005
	\$ 000	\$ 000
Non-cancellable operating lease commitments		
Commitments for minimum lease payments are payable as follows:		
Within 1 year	241	202
Later than 1 year and not later than 5 years	596	837
	<u>837</u>	<u>1,039</u>

Perth Theatre Trust has operating leases for buildings. The property leases are non-cancellable leases with various terms as detailed below, with rent payable monthly in advance. Contingent rental provisions within the lease agreement require that minimum lease payments shall be increased by the lower of CPI or 4% per annum. An option exists to renew the lease at the end of the terms. These lease commitments are all inclusive of GST.

The Playhouse is leased through Perth Diocesan Trustees and expires on 31 December 2008. BOCS Administration is leased through Investa Properties Ltd and expires on 30 April 2010. The Perth Concert Hall is leased through City of Perth and expires on 1 March 2009. The Subiaco Arts Centre (formerly Subiaco Theatre Centre) was leased through the City of Subiaco and expired on 31 December 2005. A new lease with the City is near completion. The leases for Perth Concert Hall and Subiaco Arts Centre are operated under peppercorn rent arrangements. Under the arrangements for these leases, the lessor effectively retains all of the risks and benefits incident to ownership of the items held under the ownership leases. Equal instalments of the lease payments are charged to the Income Statement over the lease term as this is representative of the pattern of benefits to be derived from the leased property.

These commitments are all inclusive of GST

30. Events occurring after the balance sheet date

Perth Theatre Trust has no subsequent events (other than those whose financial effects have already been brought to account) to report.

31. Explanatory Statement

Significant variations between estimates and actual results for income and expenses are shown below. Significant variations are considered to be those greater than 10% or \$100,000.

(I) Significant variances between estimated and actual result for 2006

	2006	2006	Variance
	Estimates	Actual	
	\$ 000	\$ 000	\$ 000
Employee benefits expense	6,888	7,643	755
Supplies and services	3,200	2,789	(411)
Depreciation and amortisation expense	970	1,118	148
Capital user charge	2,400	773	(1,627)
Cost of sales	788	955	167
User charges and fees	5,953	6,796	843
Sales	2,678	3,348	670
Sponsorship	354	274	(80)
Other revenue	490	1,111	621
Resources received free of charge	4,846	2,064	(2,782)

Employee benefits expense

The variance is mainly due to an increase in casual wages and associated on-costs as more shows were serviced than originally planned.

Supplies and services

The reduction is due to lower consultancy costs resulting from the delay in the planned development of the BOCS application software, a sizeable saving in insurance premiums and a reduction in programming costs due to a touring exhibition to commemorate His Majesty's Theatre Centenary did not eventuate.

Depreciation and amortisation expense

The increased expense is due to the carpet refurbishment at the Perth Concert Hall.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

Capital user charge

The variance is due to a revision in the calculation to account for the exempt assets of restricted cash and heritage buildings.

Cost of sales

The increase is due to more food and beverage functions and events being serviced than originally planned.

User charges and fees

The variance is due to more shows and events being serviced than originally planned.

Sales

The increase is due to more food and beverage functions and events being sold than originally planned.

Sponsorship

The variance is due to a reduction in sponsorship received by His Majesty Theatre Foundation.

Other revenue

The variance is due to an adjustment to the capital user charge expense from 2005 resulting from the removal of exempt assets (restricted cash and heritage buildings) from the average net asset base.

Resources received free of charge

The variance is due to the reduction in capital user charge funding resulting from the removal of exempt assets (restricted cash and heritage buildings) from the average net asset base.

(II) Significant variances between actual results for 2005 and 2006

In the interest of concise reporting, variations between this year and last year that have already been explained in part (i) have not been repeated in this section.

Details and reasons for significant variations between actual results with the corresponding items of the preceding year are detailed below. Significant variations are considered to be those greater than 10% or \$100,000.

	2006	2005	Variance
	\$ 000	\$ 000	\$ 000
Employee benefits expense	7,643	7,301	342
Supplies and services	2,789	3,177	(388)
Depreciation and amortisation expense	1,118	914	(204)
Capital user charge	773	2,427	(1,654)
Cost of sales	955	797	158
User charges and fees	6,796	7,302	(506)
Sales	3,348	2,660	688
Sponsorship	274	347	(73)
Other revenue	1,111	283	828
Service appropriation	1,198	1,612	(414)
Resources received free of charge	2,064	4,752	(2,688)

User charges and fees

The variance is due to a diminution in activities at Burswood in 2006.

Service appropriation

The variance is due to the removal of funding for strategic building maintenance.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

32. Financial Instruments

(a) Financial Risk Management Objectives and Policies

Financial instruments held by Perth Theatre Trust are cash and cash equivalents, receivables and payables. Perth Theatre Trust has limited exposure to financial risks. Perth Theatre Trust overall risk management program focuses on managing the risks identified below.

Credit risk

Perth Theatre Trust trades only with recognised, creditworthy third parties. Perth Theatre Trust has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that Perth Theatre Trust's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

Liquidity risk

Perth Theatre Trust has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Cash flow interest rate risk

Perth Theatre Trust's exposure to market risk is minimal as the Trust has no borrowings.

(b) Financial Instrument disclosures

Financial instruments information for the year ended 2005 has been prepared under the previous AGAAP Australian Accounting Standard AAS 33 'Presentation and Disclosure of Financial Instruments'. Financial Instrument information from 1 July 2005 has been prepared under AASB 132 'Financial Instruments: Presentation' and AASB 139 'Financial Instruments: Recognition and Measurement'. See also note 2(u) 'Comparative Figures'.

Interest Rate Risk Exposure

The following table details Perth Theatre Trust's exposure to interest rate risk as at the reporting date.

	Weighted Average Effective Interest Rate %	Variable Interest Rate \$000	Fixed Interest Rate Maturity				Non - interest bearing \$000	Total \$000
			Less than 1 year \$000	1 to 5 years \$000	More than 5 years \$000			
Financial Assets								
Cash and cash equivalents	5.47%	1,644						1,644
Restricted cash and cash equivalents		6,848						6,848
Receivables							584	584
		<u>8,492</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>584</u>	<u>9,076</u>
Financial Liabilities								
Payables							1,525	1,525
Funds held in trust		6,403						6,403
Provisions							93	93
Other liabilities							168	168
		<u>6,403</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,786</u>	<u>8,189</u>

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

2005	Weighted Average Effective Interest Rate %	Variable Interest Rate \$000	Less than 1 year \$000	1 to 5 years \$000	More than 5 years \$000	Non - interest bearing \$000	Total \$000
Financial Assets							
Cash and cash equivalents	5.31%	1,728					1,728
Restricted cash and cash equivalents		6,746					6,746
Receivables						480	480
		8,474	0	0	0	480	8,954
Financial Liabilities							
Payables						1,227	1,227
Funds held in trust		6,339					6,339
Provisions						107	107
Other liabilities						157	157
		6,339	0	0	0	1,491	7,830

Fair Values

The carrying amount of financial assets and financial liabilities recorded in the financial statements are not materially different from their net fair values.

2006	2005
\$ 000	\$ 000

33. Remuneration of Members of the Accountable Authority and Senior Officers

Remuneration of Trustees of Perth Theatre Trust

The number of members of Perth Theatre Trust, whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands is:

	2006	2005
0 - \$10,000	7	7

The total remuneration for all trustees of Perth Theatre Trust is: 20 31

The total remuneration includes the superannuation expense incurred by Perth Theatre Trust in respect of trustees of Perth Theatre Trust.

No trustees of Perth Theatre Trust are members of the Pension Scheme.

Remuneration of Senior Officers

The number of Senior Officers, other than senior officers reported as Trustees of Perth Theatre Trust, whose total of fees, salaries, superannuation and other benefits received, or due and receivable, for the financial year, fall within the following bands are:

	2006	2005
\$120,001 - \$130,000	0	1

The total remuneration of senior officers is: 0 87

From February 2005 the Department of Culture and the Arts provided senior officer support to Perth Theatre Trust.

PERTH THEATRE TRUST
Notes to the Financial Statements
for the year ended 30 June 2006

2006	2005
\$ 000	\$ 000

34. Remuneration of Auditor

Remuneration to the Auditor General for the financial year is as follows:

Auditing the accounts, financial statements and performance indicators	26	24
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The payment of the fee is due in the year after the audit has been conducted, therefore the remuneration indicated in this note refers to the fee for auditing the 2004/05 financial statements. It is inclusive of GST.

35. Related Bodies

At the reporting date, Perth Theatre Trust had no related bodies as defined by Treasurer's Instruction 951.

36. Affiliated Bodies

At the reporting date, Perth Theatre Trust had no affiliated bodies as defined by Treasurer's Instruction 951.

37. Trust accounts

Perth Theatre Trust Bookings Account

The purpose of the trust account is to hold money on behalf of promoters and other parties in relation to the staging of events and shows, pending due and proper performance of contractual obligations.

Balance at the start of the year	2,610	3,549
Receipts	47,301	59,989
Payments	(45,666)	(60,928)
Balance at the end of the year	<u>4,245</u>	<u>2,610</u>

38. Supplementary financial information

Write-Offs

Public property written off during the financial year	31	0
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Losses Through Theft, Defaults and Other Causes

There were no losses through theft, defaults and other causes made during the financial year.

39. Schedule of Income and Expenses by Service

Perth Theatre Trust operates under one service called Venue Management Services and the service information is provided in the Income Statement.

PERTH THEATRE TRUST
Notes to the Financial Statements (cont'd)
for the year ended 30 June 2006

40. Reconciliations explaining the transition to Australian equivalents to International Financial Reporting Standards (AIFRS)

RECONCILIATION OF EQUITY AT THE DATE OF TRANSITION TO AIFRS: 1 JULY 2004 (AASB 1.39(a)(i))

Note	Previous GAAP	Reclassification, Depreciation			Total	AIFRS
	1 July 2004	AASB 5	AASB 138 42.1a	AASB 101 42.2a	Adjustments	1 July 2004
	\$000	\$000	\$000	\$000	\$000	\$000
ASSETS						
Current Assets						
(1) Cash and cash equivalents	1,568				0	1,568
Restricted cash and cash equivalents	5,548				0	5,548
Inventories	69				0	69
Receivables	398				0	398
(2) Amounts receivable for services	13				0	13
(3) Other current assets	458				0	458
Total Current Assets	8,054	0	0	0	0	8,054
Non-Current Assets						
(2) Amounts receivable for services	1,571				0	1,571
Property, plant and equipment	26,374		(129)		(129)	26,245
Intangible assets	0		129		129	129
Total Non-Current Assets	27,945	0	0	0	0	27,945
TOTAL ASSETS	35,999	0	0	0	0	35,999
LIABILITIES						
Current Liabilities						
Payables	1,050				0	1,050
Funds held in trust	5,253				0	5,253
Provisions	109				0	109
(4) Other current liabilities	139				0	139
Total Current Liabilities	6,551	0	0	0	0	6,551
Non-Current Liabilities						
Provisions	0				0	0
Total Non-Current Liabilities	0	0	0	0	0	0
Total Liabilities	6,551	0	0	0	0	6,551
Net Assets	29,448	0	0	0	0	29,448
Equity						
Contributed equity	1,383				0	1,383
Reserves	2,204				0	2,204
Accumulated surplus/(deficiency)	25,861				0	25,861
Total Equity	29,448	0	0	0	0	29,448

- (1) Equivalent AGAAP line item 'Cash assets' (AIFRS 'Cash and cash equivalents')
(2) Equivalent AGAAP line item 'Amounts receivable for outputs' (AIFRS 'Amounts receivable for services')
(3) Equivalent AGAAP line item 'Other assets' (AIFRS 'Other current assets')
(4) Equivalent AGAAP line item 'Other liabilities' (AIFRS 'Other current liabilities')

PERTH THEATRE TRUST
Notes to the Financial Statements (cont'd)
for the year ended 30 June 2006

RECONCILIATION OF EQUITY AT THE END OF THE LAST REPORTING PERIOD UNDER PREVIOUS AGAAP: 30 JUNE 2005 (AASB 1.39(a)(ii))

Note	Previous GAAP 30 June 2005	Adjustments			Total Adjustments	AIFRS 30 June 2005
		Reclassification, Depreciation AASB 5	AASB 138 42.1b	AASB 101 42.2b		
	\$000	\$000	\$000	\$000	\$000	\$000
ASSETS						
Current Assets						
(1)	Cash and cash equivalents	1,728			0	1,728
	Restricted cash and cash equivalents	6,746			0	6,746
	Inventories	76			0	76
	Receivables	647			0	647
(2)	Amounts receivable for services	239			0	239
(3)	Other current assets	258			0	258
	Total Current Assets	9,694	0	0	0	9,694
Non-Current Assets						
(2)	Amounts receivable for services	2,289			0	2,289
	Property, plant and equipment	28,054		(98)	(98)	27,956
	Intangible assets	0		98	98	98
	Total Non-Current Assets	30,343	0	0	0	30,343
	TOTAL ASSETS	40,037	0	0	0	40,037
Current Liabilities						
	Payables	1,227			0	1,227
	Funds held in trust	6,339			0	6,339
	Provisions	107			0	107
(4)	Other current liabilities	157			0	157
	Total Current Liabilities	7,830	0	0	0	7,830
Non-Current Liabilities						
	Provisions	0			0	0
	Total Non-Current Liabilities	0	0	0	0	0
	Total Liabilities	7,830	0	0	0	7,830
	Net Assets	32,207	0	0	0	32,207
Equity						
	Contributed equity	1,870			0	1,870
	Reserves	3,939			0	3,939
	Accumulated surplus/(deficiency)	26,398			0	26,398
	Total Equity	32,207	0	0	0	32,207

- (1) Equivalent AGAAP line item 'Cash assets' (AIFRS 'Cash and cash equivalents')
(2) Equivalent AGAAP line item 'Amounts receivable for outputs' (AIFRS 'Amounts receivable for services')
(3) Equivalent AGAAP line item 'Other assets' (AIFRS 'Other current assets')
(4) Equivalent AGAAP line item 'Other liabilities' (AIFRS 'Other current liabilities')

PERTH THEATRE TRUST
Notes to the Financial Statements (cont'd)
for the year ended 30 June 2006

RECONCILIATION OF INCOME STATEMENT (PROFIT OR LOSS) FOR THE YEAR ENDED 30 JUNE 2005 (AASB 1.39(b))

Note	GAAP	Adjustments		Total	AIFRS
	30 June 2005	Net gains on disposal			30 June 2005
		AASB 116	AASB 119		
		40.2	40.3a		
	\$000	\$000	\$000	\$000	\$000
COST OF SERVICES					
Expenses					
(1) Employee benefits expense	7,361		(60)	(60)	7,301
(2) Supplies and services	3,177			0	3,177
Depreciation and amortisation expense	914			0	914
Accommodation expenses	1,802			0	1,802
Capital user charge	2,427			0	2,427
Cost of sales	797			0	797
(3) Carrying amount of non-current assets disposed of	10	(10)		(10)	0
(3) Loss on disposal of non-current assets		0		0	0
(4) Other expenses	208		60	60	268
Total cost of services	16,696	(10)	0	(10)	16,686
Income					
Revenue					
User charges and fees	7,302			0	7,302
Sales	2,660			0	2,660
Grants and subsidies	347			0	347
Interest revenue	267			0	267
(5) Other revenue	283			0	283
Total Revenue	10,859	0	0	0	10,859
Gains					
(3) Gain on disposal of non-current assets	10	(10)		(10)	0
Total Gains	10	(10)	0	(10)	0
Total income other than income from State Government	10,869	(10)	0	(10)	10,859
NET COST OF SERVICES	5,827	0	0	0	5,827
INCOME FROM STATE GOVERNMENT					
Service appropriation	1,612			0	1,612
Resources received free of charge	4,752			0	4,752
Total income from State Government	6,364	0	0	0	6,364
(6) SURPLUS/(DEFICIT) FOR THE PERIOD	537	0	0	0	537

- (1) Equivalent AGAAP line item 'Employee expenses' (AIFRS 'Employee benefits expense')
(2) Supplies and services (AGAAP \$3,177,000 at 30 June 2005) now includes Administration expenses (AGAAP \$1,041,000 at 30 June 2005)
(3) Disposals are treated on the net basis under AIFRS
(4) Equivalent AGAAP line item 'Other expenses from ordinary activities' (AIFRS 'Other expenses')
(5) Equivalent AGAAP line item 'Other revenues from ordinary activities' (AIFRS 'Other revenue')
(6) Equivalent AGAAP line item 'Change in net assets' (AIFRS 'Surplus/(deficit)')

PERTH THEATRE TRUST
Notes to the Financial Statements (cont'd)
for the year ended 30 June 2006

RECONCILIATION OF CASH FLOW STATEMENT FOR YEAR ENDED 30 JUNE 2005 (AASB 1.40)

No impacts occurred from adopting AIFRS with respect to the Cash Flow Statement.

Note	GAAP	Adjustments	Total	AIFRS
	30 June 2005	AASB 119 40.3b		30 June 2005
	\$000	\$000	\$000	\$000
CASH FLOWS FROM STATE GOVERNMENT				
	655	0	0	655
Service appropriations				
Capital contributions	487	0	0	487
Holding account drawdowns	13	0	0	13
Net cash provided by State Government	1,155	0	0	1,155
Utilised as follows:				
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
	(75,096)	0	0	(75,096)
Payments from trust fund				
(1) Employee benefits	(5,030)	60	60	(4,970)
Supplies and services	(3,955)	0	0	(3,955)
Accommodation	(1,802)	0	0	(1,802)
GST payments on purchases	(184)	0	0	(184)
GST payments to taxation authority	(106)	0	0	(106)
Other payments	(206)	(60)	(60)	(266)
Receipts				
	76,263	0	0	76,263
Receipts into trust fund				
Sale of goods and services	2,660	0	0	2,660
User charges and fees	7,301	0	0	7,301
Grants and subsidies	347	0	0	347
Interest received	267	0	0	267
GST receipts on sales	271	0	0	271
GST receipts from taxation authority	48	0	0	48
Other receipts	281	0	0	281
Net cash used in operating activities	1,059	0	0	1,059
CASH FLOWS FROM INVESTING ACTIVITIES				
	10	0	0	10
Proceeds from sale of non-current physical assets				
Purchase of non-current physical assets	(866)	0	0	(866)
Net cash used in investing activities	(856)	0	0	(856)
Net increase in cash and cash equivalents	1,358	0	0	1,358
Cash and cash equivalents at the beginning of period	7,116	0	0	7,116
CASH AND CASH EQUIVALENTS AT END OF PERIOD	8,474	0	0	8,474

(1) Equivalent AGAAP line item 'Employee expenses' (AIFRS 'Employee benefits')

PERTH THEATRE TRUST
Notes to the Financial Statements (cont'd)
for the year ended 30 June 2006

Notes to the reconciliations

40.1 Intangible assets (AASB 138)

AASB 138 requires that software not integral to the operation of a computer must be disclosed as intangible assets. Intangible assets must be disclosed on the face of the balance sheet. All software has previously been classified as property, plant and equipment (office equipment).

AASB 138 requires that all research costs must be expensed and imposes stricter recognition for the capitalisation of development costs. As a consequence, deferred research and development costs previously capitalised (under other assets) must be derecognised.

40.1a Adjustments to opening Balance Sheet (1 July 2004)

Perth Theatre Trust has transferred \$129,000 in software from property, plant and equipment to intangible assets.

40.1b Adjustments to 30 June 2005 Balance Sheet

Perth Theatre Trust has transferred \$98,000 in software from property, plant and equipment to intangible assets.

40.2 Net gain on disposal of non-current assets (AASB 116)

Under AGAAP the disposal of non-current assets is disclosed on the gross basis. That is, the proceeds of disposal are revenue and the carrying amounts of assets disposed of are expense. The disposal of non-current assets is disclosed on the net basis (gains or losses) under AIFRS.

Adjustments to the Income Statement for the period ended 30 June 2005

The carrying amounts of assets disposed of was previously recognised as expense. This has been derecognised (\$10,000).

The proceeds of disposal of non-current assets was previously recognised as income. This has been derecognised (\$10,000)

A net loss on the disposal of non-current assets of \$0 has been recognised in the Income Statement.

40.3 Employee benefits (AASB 119 and AASB 101)

AASB 101 requires that a liability must be classified as current where the entity does not have an unconditional right to defer settlement of the liability for at least twelve months beyond the reporting date. Consequently, all annual leave entitlements must now be classified as current.

Employment on-costs are not included in employee benefits under AGAAP or AIFRS. However, under AGAAP employee benefits and on-costs are disclosed together on the face of the Income Statement as Employee costs. Under AIFRS employee benefits is the equivalent item disclosed on the face. On-costs have been transferred to other expenses.

40.3a Adjustments to the Income Statement for the period ended 30 June 2005

Employment on-costs expense has been reclassified from employee benefits expense to other expenses (\$60,000)

40.3b Adjustments to the Cash Flow Statement for the period ended 30 June 2005

Employment on-costs payments have been reclassified from employee benefits payments to other payments (\$60,000)