

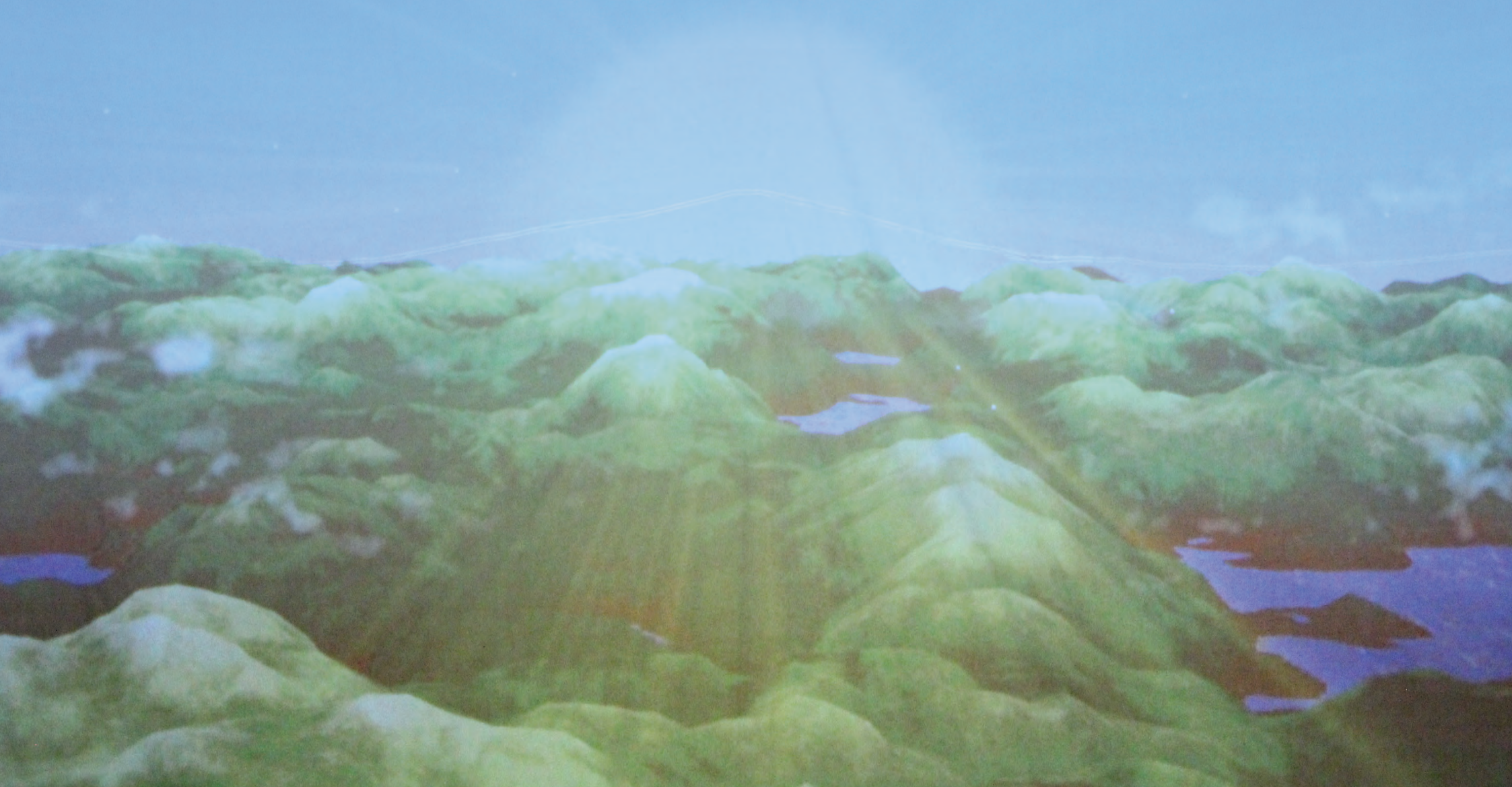


## FY2020 Annual Report





Rebus Theatre acknowledges the Ngunnawal people as the traditional owners of the land where we live, learn and work. We pay our respects to their elders past, present and emerging and acknowledge the art, culture and community building that Australia's first people have practised for over 60,000 years.





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**A young man with disability is used to workers speaking for him. He speaks from a stage under lights, feeling heard for the first time.**

**A dancer contorts her body. The audience feels, viscerally, the pain and fear behind the warnings of a climate scientist.**

**Public servants watch as an actor portrays a colleague experiencing a panic attack. They explore ways to support her.**

**Injured service people stand in a circle playing a game, and remember how to laugh.**

**This is some of the work that Rebus does.**





# Who we are

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## Our Name

A Rebus is a puzzle where pictures are used to represent words - pictures of an eye, a can of soup and the ocean could mean 'I can see'. Rebus Theatre offers puzzles made of images and stories surrounding the challenges faced by marginalised members of society, inviting audiences to take part in the conversation and help find solutions together.

## Our History

We began in 2013 as participants in a community project to develop theatre-based workplace training to promote disability awareness, while providing paid performance opportunities for actors with disability. This program was led by the disability information and referral service NICAN (now de-funded) and funded by an ACT Government Innovations Grant.

In July 2014 after initial success, the members of the group decided to continue working together and formed Rebus Theatre. We incorporated as a not-for-profit association in early 2015 and have since expanded in both our mission and operations to develop and deliver a wide range of exciting projects including theatre-based education programs, accessibility and inclusion workplace training, and creative performances addressing various social issues in our community.

## Our mission

Rebus Theatre is a mixed ability company using theatre and other arts to stimulate healing and provoke social and environmental change. We work with people who have experienced marginalisation to create innovative, powerful performance in diverse contexts.

## Our vision

A sustainable and ethical society that is inclusive, creative, compassionate and accessible to everyone.

## Our values

The Rebus Theatre team prides itself on strong ethical values of inclusion, accessibility, and sustainability. In keeping with this, we have developed an ethical partnership policy to ensure every organisation we partner with, or receive funding from, holds compatible values.



# President's Report

What a year it has been for all of us. Stepping into Simone's shoes as president of the board of Rebus Theatre Inc November last year was made easy by the amazing legacy she has left behind, and the continued fabulous and dedicated work of the Rebus management team. Thank you, Simone.

Alana Foster joined the board at the last AGM and has made it her mission to improve our financial reports and to shift from cash to accrual accounting. Rebus now has much greater clarity about its financial performance. Thank you, Alana. Hanna Cormick, another new board member joined us in May 2020. She brings with her international theatre-creator and performance experience, and her lived-experience as a disabled artist with atypical access needs.

COVID-19 curtailed most of Rebus' activities with live performances and classes that only resumed in July. The team used this time to evaluate past activities, create a new marketing approach and collateral, and strategic and operational plans. A great foundation to the current financial year.

This annual report shows an increase in grant funding in FY 20 including a three-year grant of \$89,997 from the National Disability Insurance Agency's (NDIA) Information, Linkages and Capacity-building (ILC) program to run Flair, a theatre-based leadership development project which will be run in FYs 21, 22 and 23.

Important to note is a forthcoming change in the objects of the company, necessitated by Rebus attaining Deductible Gift Recipient Status and an FBT exemption. This has been a lengthy process well beyond our capacity, and one we could not have completed it without the support and guidance from the Maddocks's legal firm who provide their services on a pro bono basis. Thank you to Tara, Katherine and Ebony.

Finally, I thank the board, Robin and Ben, for their willingness to accept my leadership during my first year as President. I am excited about Rebus' new creative performances, workplace trainings and programs that advance health, social and public welfare, promote the prevention and treatment of mental illness and encourage reconciliation, mutual respect and tolerance between people.



## **Dr Evelyne Meier - President**

Evelyne Meier joined the Board unofficially in November 2018 and as an official director in February 2019. Evelyne loves art as a communication medium, be this design, dance or theatre. She has experienced the impact of theatre in changing people's attitude when she was director of the Australian Institute of Family Centred Care. She was keen to engage with people who are promoting social change, advocate for people with disability and are inclusive.

Evelyne has served on several boards. Her background spans nursing, international banking, government, education and the not-for-profit sector. She has a strong governance, grants and policy background and applies these skills for Rebus.

# Our Board

Rebus would like to thank our volunteer board for their tireless efforts in guiding and supporting us through this period of change and development. The members of our board bring a wealth of artistic and business experience to the table and are passionate about helping us achieve our mission and vision.

## **Daniel Savage - Vice-President**

Daniel Savage joined the Rebus Board in June 2019. Daniel has been a practicing visual artist based in Canberra for over a decade, exhibiting nationally and has developed a reputation for creating dynamic, engaging, and conceptually rigorous work. His practice is often self-referential, employing his individual experience of disability as a point of difference to engage audiences in exploring and reassessing established ideas and preconceptions that exist within society.

Daniel is also an active advocate for disability access, inclusion, and representation in the arts, having worked alongside major arts festivals, organisations and institutions to increase awareness and engagement.

He brings to the board his extensive knowledge of art and disability, his broad connections within both the contemporary art and disability community, and his passion for developing the skills, reputation and critical discourse of artists with disability.



## **Alana Foster - Treasurer**

Alana Foster joined the Rebus Board in November 2019 taking up the position of Treasurer. Alana has 30 years' experience as an accountant, auditor, senior executive and consultant working with public sector agencies and boards, supporting people to deliver quality outcomes that make a difference through strong governance, planning, financial management, legal compliance, transparency and accountability.

She's also volunteers her time on Lids4Kids Australia Board as the founding President and Treasurer of this popular charity that works with Australian families, schools, communities and businesses to rescue plastic and aluminium lids for recycling, that would otherwise end up in landfill and waterways.

She currently mentors students with challenging life circumstances studying drama and humanities at the Australian Catholic University through the St Vincent De Paul's Clemente Program.

Alana is a passionate supporter of the theatre and advocate for the cast and stories representing the wider community including those with a disability. Alana is helping to build and grow the company and to secure ongoing long-term funding arrangements.





## Noonee Doronila - General Board Member

Noonee Doronila joined the Rebus Board in October 2016 taking up the position of Treasurer. She has served on a number of local boards and committees including the Domestic Violence Prevention Council, the Performing Arts Advisory Committee, the ACT Cultural Council and the Multicultural Women's Advocacy Committee.

Noonee is a Filipino Australian multicultural artist and has a 30-year career in social work with the Australian Public Service. Since moving to Canberra in 1996, Noonee has been involved in workshops for the development and production of plays, poetry publications and performance poetry focussing on issues of migration and cross-cultural identity.

Noonee has written several plays and edited two community poetry books. She was a recipient of an Asialink Literature Residency in the Philippines. In 2007, she was an International Women's Day awardee by the ACT Government, for her contribution to multicultural arts. She is also a recipient of the Canberra Critics Circle Award 2007 for Theatre for writing and directing *Manila Takeaway*. In 2015, she was awarded the Order of Australia Medal for service to the community through social welfare and cultural organisations.



## Hanna Cormick - General Board Member

Hanna Cormick joined the Rebus Board in May 2020. She brings with her a history as an international theatre-creator and performer, as well as her lived-experience as a disabled artist with atypical access needs.

Hanna is a performance artist and curator, with a background in physical theatre, dance, circus and interdisciplinary art. She is a graduate of École Internationale de Théâtre Jacques Lecoq and Charles Sturt University's Acting degree. Hanna's practice has spanned many genres and continents over twenty years, including as a founding member of Australian interdisciplinary art-science group Last Man To Die, one half of Parisian cirque-cabaret duo Les Douleurs Exquises, and as a mask artist in France and Indonesia. Her current practice is a reclamation of body through radical visibility.



# Management Team Report

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2019-2020 has been a year of transformation and growth for Rebus. Despite the challenges posed by the departure of a founding member of our team, and the community effects of bushfires and COVID-19, we have again seen a major increase in both income and output. We have developed a range of new programs and secured funding for a number of exciting creative projects over the coming years. COVID restrictions meant we had to cease some programs and repurpose some funding. This was particularly difficult for some of our participants, for whom our programs are a much-needed source of social connection and creative expression. Throughout the COVID shutdown period, we held semi-regular Zoom meetings to keep our participants connected, and we were able to put time and resources to good use with a range of organisational capacity-building activities.

We developed new policies and procedures, created a Disability Inclusion Action Plan, wrote a 3 year strategic plan, updated our accounting processes, began the development of a fundraising plan, applied for Deductible Gift Recipient status, hired a team of professionals to help us consolidate the marketing of all our theatre-based workplace training programs under the 'Access All Areas' banner, and we're currently finalising our new website.

With the easing of restrictions and development of COVID safe policies, we were able to resume classes in Term 3, and have been open for business again since.

Some creative achievements of particular note are the development and delivery of our *Access All Areas: Justice* workplace training program; our original play about love and disability, *A Tender Thing*; and our *Speaking Role* program using Playback Theatre to enhance social and employment skills for people with a communication disability.

We couldn't have done this without the support of our volunteer board. The constant support and guidance that they provide is integral to our ongoing growth. We extend a heartfelt thanks to all, and in particular to former President, Simone Penkethman, and former Vice President, Craig Wallace who stood down from the board in November of 2019.

We would also like to thank our ever-growing network of associate artists, actors, volunteers and partner organisations for their work this year. We are incredibly proud of everything that we have all accomplished and look forward to continuing our mission in the future.

Looking to 2020-21, we are excited to begin work on *Actorvate*, providing training in applied theatre to local arts practitioners, and developing the first performance in our three-year *Flair* program, in which the disability leaders of tomorrow create original work about the issues important to them. We also begin work on our largest undertaking to date, *Re-Emergence*, creating an original work with people with disability from three regional centres about their experience of fire, drought, and pandemic.



# Management Team

## Robin Davidson - Artistic Director

Robin Davidson is an actor, clown, director, teacher and writer. He is a graduate of Charles Sturt University in Theatre/Media, with First Class Honours. He devises theatre with communities, including five years as founding artistic director of Hidden Corners Theatre, a company for young carers (young people who have a family member with a disability), seven years as director of Imperfectly Sane Productions, the Mental Health Foundation ACT's theatre company, and fifteen years as a founding member of Canberra Playback Theatre. He has taught in East Timor, Indonesia, Thailand and Sri Lanka. He was co-awarded the 2005 Media Entertainment and Arts Alliance ACT Green Room Award for services to community theatre. He also performs, directs and teaches clown and Commedia dell'Arte, including having performed in Nara Japan and at the Sydney Olympic and Paralympic Games.

He has extensive experience in project management, having led dozens of arts projects from concept, through consultation, finding funding, enactment, documentation and evaluation. He has worked with a wide variety of communities including young carers, people who experience mental illness, people with disability, young adult migrants, children, at risk young people, environmentalists, climate scientists, and teachers.

Robin is the founding director of Rebus Theatre. He co-leads the company with Ben Drysdale. As well as teaching and directing projects, his primary responsibilities are strategic planning and grant writing.



## Ben Drysdale - Creative Producer

Ben Drysdale is an actor, director, drama tutor, musician, events coordinator, with 15 years' experience in community arts. Ben completed a Bachelor of Arts in Theatre and English at ANU in 2005 including a 2-year Acting, Voice and Movement program at Simon Fraser University in Vancouver, Canada. Since returning to Australia he has worked in a range of artistic roles, both independently and in conjunction with community organisations.

Ben's professional theatre credits include *The Give and Take* (Street Theatre 2007), *Out of Our Minds* (Belconnen Theatre 2010), *Heart of a Dog* (Street Theatre 2014), and *Under Sedation* (Street Theatre 2016). He also played the lead role in an amateur production of *One Flew Over the Cuckoo's Nest* (Courtyard Studio 2016).

Ben has worked as an actor and producer on a range of community-based arts projects including acting in *Imperfectly Sane* (2007), *Imperfectly Sane Too* (2008), produced by the Mental Health Foundation, co-producing *The Hunting Season* (2008) funded by the Foundation for Young Australians, and producing *The Mindscapes Mish Mash Variety Night* (2013-2016) in partnership with Belconnen Community Service and the Mental Health Community Coalition.

Ben is a founding member of Rebus and wears many hats as Creative Producer including teaching, directing, acting, marketing and budgeting.





## Amy Frost - Finance and Administration Officer

Amy took on the role of Finance and Administration Officer in January 2020. She instantly proved herself a valuable addition to the organisation with her problem-solving skills, can-do attitude, cheeky wit, and propensity to bring fancy chocolates into the office.



Amy has worked in administration roles in the past but is new to the financial management side and is enjoying the opportunity to develop her skills in this area. While Amy is new to working in the theatre industry she has grown up enjoying ballet, theatre, comedy and music, as well as various crafty hobbies. Her involvement in the 'Messengers' program was pivotal in keeping her attending high school. The ACT school band program was instrumental in Amy learning the Oboe which she played in various concert bands and is constantly telling herself she needs to pick up again. Amy enjoys the variety that working with Ben and Robin brings, whether it's doing a quick bit of research to summarise a new topic or having a perfectly normal planning meeting turn into Robin and her discussing a completely unrelated hypothetical topic and Ben reigning them in.

Amy identifies as a person with disability and is delighted to have found a job that allows her to do something she is familiar with (admin) whilst helping to promote a cause she cares deeply about. She is grateful to be working for an organisation full of understanding and supportive people. She lives at home with her four cheeky parrots who attended many zoom meetings while Rebus was in lockdown.

# Founder's Farewell

This year we said farewell to an important member of the Rebus family, Cara Matthews, who made the hard decision to leave the company to pursue her acting career. Cara has been with us from the start and was integral in our development and success as a company. Her talent, creative flair, and fastidious attention to the details of business operations are sorely missed. She remains a life member of the Rebus family and we wish her well in her career.

## **Cara Matthews - Founding Producer/Life Member**

While Cara has moved on from the company, she remains a life member of the management team family.

Cara Matthews is an award-winning actor, director and educator who expertly uses her own lived experience and that of others to develop and deliver innovative and engaging performances around mental health and disability. She is a compassionate and dynamic teacher with a proven ability to work with people of all circumstances and abilities and has an extensive background in improvisation.

Cara is also highly skilled and experienced in financial and administrative management, with meticulous attention to detail and proven leadership skills. She has a Certificate IV in acting for stage and screen from Canberra Academy of Dramatic Arts (now Perform Australia). She was the recipient of the 2015 Chief Minister's Inclusion Award for Emerging Young Leader, as well as a 2019 Finalist for ACT Woman of the Year.

Cara appeared in the 2012 Best Production winning play Smart Jimmy Slow Bob, is the voice of the National Library e-learning platform and appeared in 2014 feature film Somebody Else's Country. In 2016 she was the artistic director of All In Variety Show, as well as teaching several classes and workshops to people from various backgrounds. In 2017 she performed in This is my Brave and in 2018, she co-developed and performed in Moving Climates and Open Doors Open Minds, as well as acting as a mentor for the Australian Defence Force's Arts for Recovery, Resilience, Teamwork and Skills program. In 2019, she was artistic director of Access All Areas - Health and Access All Areas: Justice.





# Associate Artist Spotlight

We have an amazing team of associate artists sharing their creative skills and talent with our participants, running our programs, and delivering our theatre-based workplace training. We'd like to thank them all here and shine a spotlight on some of our key team members.

## Ali Clinch - Creative Program Manager

Ali is an award-winning actor and director specialising in the effectiveness of theatre as a tool for education, engagement and social change. Ali's theatre experience includes working as an actor, director, musician, scriptwriter, choreographer, lighting designer & stage manager. Ali is the Artistic Director of Acting With Ali, a drama, dance and music school operating out of Queanbeyan.

Ali specialises in personalised tuition that aims to unlock the artist within. She has worked on various Rebus Theatre projects including: *Fractured*, the Australian Defence Force's *Arts for Recovery, Resilience, Teamwork and Skills* program, L'arche *Inclusive Drama Classes, Bridges or Barricades* - addressing conflict in schools using Forum Theatre, and *Moving Climates*.



## Sammy Moynihan - Actor/Tutor/Director

Sammy Moynihan is a theatre-maker, producer, and arts worker with a particular interest in working with diverse communities. He is passionate about using drama techniques to foster social change, and has facilitated theatre workshops in schools, detention centres, remote Indigenous communities, and other contexts. In 2018, he toured France with Palestinian organisation, The Freedom Theatre before interning at their headquarters in Jenin Refugee Camp in Palestine.

He completed his Master of Fine Arts (Cultural Leadership) at NIDA and was the recipient of NIDA's Lynne Williams Award for Outstanding Achievement in Cultural Leadership. He trained as a facilitator at The Centre for Theatre of the Oppressed in Brazil and delivered performance workshops with homeless communities in Rio De Janeiro. In Canberra, Sammy is a Live Programs Officer at Belco Arts (formerly Belconnen Arts Centre). He also directs and produces his own work.

Sammy has worked with Rebus both as an actor in our workplace training programs, and as a tutor/director a number of our programs including *Bridges or Barricades*, *Speaking Role*, *Acting Out: On Screen*, and *Flair*.

## We'd also like to thank all of our other associate artists:

Katherine Berry  
Ruth Pieloor  
Bek Silberman

Anaïs Maro  
Heidi Silberman  
Michelle McDonald

Lucy Raffaele  
Joel Swadling  
Louise Ellery

Simone Bartram  
Grant McLindon  
Katie Senior

Ruth O'Brien  
Dougie Herd  
Peter Rosini



# Our Work

## ORGANISATIONAL CAPACITY BUILDING

This year the Rebus team worked hard on a range of organisational capacity building activities to streamline our processes and meet the administrative and creative demands of our ever-growing suite of programs. Some of these activities were funded through various grant programs while others were taken on by the management team in order to ensure we can deliver on our mission and vision.

### Disabled Persons and Family Organisations (DPFO) Organisational Capacity Building:

We received funding through the National Disability Insurance Agency's (NDIA) DPFO Information Linkages and Capacity Building (ILC) Readiness Grant round to cover staff hours, equipment and software purchases, and professional development to develop our organisational capacity.

We used these funds to:

- Improve our administrative systems, risk management processes, strategic plans, marketing materials, evaluation methods, policies and procedures
- Update our administrative data bases
- Develop curriculum resources for our teaching staff
- Reorganise our media library
- Redevelop our website
- Purchase IT and software systems to
- Provide professional development to staff and tutors.





## artsACT Organisational Capacity Building:

We secured funding from artsACT's Capacity Building for Non-funded Arts Organisations program to begin development of a fundraising program. These funds have been used for staff hours to research fundraising models, develop a fundraising plan and marketing materials, and conduct a pilot fundraising campaign in which we raised \$3,454 towards our *Flair* program. With the help of pro bono assistance from Maddocks law firm we also researched avenues for acquiring Deductible Gift Recipient status, and hope to have this in place in early 2021. We have established a fundraising sub-committee consisting of our President Evelyne Meier, our Treasurer Alana Foster, and an external sub-committee member Mimi Musolino who brings a wealth of experience to the team. We will ensure that any individuals or organisations that we receive funding from meet the requirements of our Ethical Partnership Policy.

## Disability Inclusion Action Plan (DIAP)

We completed a Disability Inclusion Action Plan (DIAP) with in-kind support from Accessible Arts New South Wales, who assisted us in embedding accessibility into our organisational processes and structures and developing an and inclusive practice blueprint for our staff and participants. Contact us via [info@rebus theatre.com](mailto:info@rebus theatre.com) if you would like to read our DIAP.



## Community Support and Infrastructure Grant

We received a Community Support and Infrastructure Grant from the Community Services Directorate to purchase high quality video cameras, tripods, and lights. This allowed us to run a film-making school holiday program for LGBTQIA+ youth and will assist us in better documenting our performances in future, so our participants can look back on their achievements with pride.

## PROFESSIONAL DEVELOPMENT

Our professional development was focused around cultural awareness, first aid, and training and assessment:

- All tutors and management staff completed First Aid and CPR training;
- The management team completed Indigenous Cultural Awareness Training;
- Robin, our Artistic Director, is completing a Certificate IV in Training and Assessment.

Rebus will continue to place high importance on professional development into the New Year.

## Thanks

We would like to extend our eternal gratitude to the National Disability Insurance Agency, artsACT, the ACT Government Community Services Directorate, and Accessible Arts NSW for their support in these endeavours.





# Projects

## WORKPLACE TRAINING

It has been an exciting year in expanding and developing our suite of theatre-based accessibility and inclusion workplace training programs. As well as developing the new *Access All Areas: Justice* program to increase accessibility and inclusive practice in justice services, we delivered our *Unintended* and *Open Doors Open Minds* to more audiences as well. We have now rebranded these workplace training programs as *Access All Areas: Recruit and Retain* and *Access All Areas: Community*.

### Access All Areas: Justice

Following on from *Access All Areas: Health* in March 2019, we developed and delivered *Access All Areas: Justice* in October 2019. This was the second of three planned Forum Theatre training programs funded by the National Disability Insurance Agency (NDIA). These programs aim to address the challenges facing people with disabilities when trying to access health, justice and transport services by providing experiential training to relevant staff, based on the lived experience of people with disability.

*Access All Areas: Justice* was delivered to 231 people across a range of ACT justice services including sessions at ACT Courts and Tribunal, Community Corrections, Child and Youth Protection Services, the ACT Human Rights Commission and two sessions at Legal Aid which were attended by other community law practitioners and some sworn members from ACT Policing. This program was developed and delivered by a cast of people with disability. Several consultations were conducted with both people with lived experience, and justice professionals.

Responses to the *Justice* program were, similar to *Health*, overwhelmingly positive. 93.75% of people who completed the survey said they felt the training was informative, 90% would recommend it to other justice professionals, 98.75% said they were more aware of the challenges faced by people with disability in accessing justice, and 83.75% said they now feel more empowered to deal with the situations witnessed in the training.



## Access All Areas: Marketing and Evaluation

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Due to COVID-19 the Rebus team were unable to develop and deliver the third program in this series, *Access All Areas: Transport*. We were, however, able to repurpose the funding to do a more rigorous evaluation of the justice and health programs and develop a marketing plan to ensure the they can continue to have a life beyond the grant.

We engaged a marketing expert, a copywriter, and a graphic designer to assist in the development of a marketing plan for our workplace training programs. The plan included the development of posters, postcards, flyers, brochures, and social media tiles.

**Here are some examples of the collateral we have developed:**



ACCESS  
**ALL AREAS**  
WORKPLACE TRAINING





We also engaged an evaluation officer who conducted follow up surveys and interviews with participants of both the health and justice programs, as well as actors and participants in the community consultation processes.

This report found that:

- Actors reported increased skills, self-esteem, confidence and sense of progression towards a meaningful career and improved mental health and wellbeing outcomes;
- Participants of the lived experience community consultations reported they felt satisfaction and pride that their contributions would lead to systemic change, increased confidence in public speaking, and a decreased sense of self stigma because they were listened to;
- In looking at the longer-term impacts for participants who had taken the training programs, 89% indicated they had made at least one change to their own behaviour or influenced others since the Rebus performance. 42% of people had challenged poor practices, 38% of people encouraged others in their workplace to change the way they support people with disability, 34% people felt more confident to interact with or support people with disability and 15% people influenced change to policies and procedures in their workplace.

## **Unintended/Access All Areas: Recruit & Retain**

In December 2019, Rebus was hired by the Office for Disability to provide two sessions of our *Unintended* program, which addresses mental health and disability in the workplace, for representatives from a range of government agencies for International Day of People with a Disability. Both sessions were very well received. This program will be rebranded *Access All Areas: Recruit & Retain* under our new marketing plan.

## **Open Doors Open Minds/ Access All Areas: Community**

We were approached by Arts Access Australia to take part in their arts and disability forum Meeting Place. We were able to secure an under \$5k grant from artsACT to cover the cost of remounting Open Doors Open Minds, which we developed in 2018 to improve accessibility and inclusive practice of community groups and services in the ACT, as part of Meeting Place 2019. We assembled a largely new cast who performed to a small but engaged audience from around the country at Belconnen Arts Centre.





## PROGRAMS

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### Inclusive Drama at The Hub in Phillip

We continued our partnership with L'Arche Geneseret and the Hub in Phillip delivering two drama classes a week. Due to COVID-19 we unfortunately had to cease classes in March 2020 and remained closed for the rest of the financial year. The classes, which had been run by Heidi Silberman and Ali Clinch on Mondays and Wednesdays up until the shutdown, guide participants through the process of writing, rehearsing, and performing a play each term. Each term the participants choose the themes they want to address and develop character and story ideas which are put together into a script by the tutors.

Each term the class also learns a song that is performed before their play on the last day of term. Plays developed by the participants this year included *Monster Mansion* and *A Merry Little Christmas*.





## Bridges or Barricades – Telopea Park School

Rebus delivered our second *Bridges or Barricades* program in partnership with Multicultural Youth Services in 2019, this time at Telopea Park School. *Bridges or Barricades* is an innovative program designed to address conflict in school communities through Forum Theatre. The program's emphasis gives students and teachers practical tools to address issues such as racism, bullying, domestic violence, stereotypes, LGBTQIA+ acceptance and issues with the justice system.

The program consisted of seventeen year 9/10 students (the senior class) consulting with a focus group of fifty year 6/7 students (the focus class) about their experiences of conflict within the school. The senior class then developed a Forum Theatre play highlighting the problems the focus class had identified which was then presented to the younger students. As is the case in Forum Theatre, the audience was invited to intervene in the play, replace actors and improvise better outcomes for the characters, allowing the focus class to work together to find ways of solving the issues and conflict they identified earlier.

"I think the whole performance was thought provoking, and getting students to act out the scenarios so that they could all see, and then getting them (rather than the teachers) to come up with solutions was brilliant and an excellent way to change student behaviours." - Teacher of the focus class & Audience Member

We are in discussions with Multicultural Youth Services about running the program again in a new school in Term 3 of 2021.

## Speaking Role

Along with our NDIA organisational capacity building funding, we received funding to run an individual capacity building program for people who have a disability that affects their ability to communicate.

*Speaking Role* was a free program aiming to enhance communication and social skills for volunteering, employment and participation in community, through the medium of theatre. The course was designed for people who have some ability to communicate verbally, but have difficulty in always being understood, and was led by two experienced theatre tutors, one of whom is a person with disability.

The program attracted six participants who have benefited greatly from taking part. After being interrupted by COVID-19 lockdown, classes resumed in Term 3 and will continue until the end of the year. We hope to continue *Speaking Role* in future either on a fee for service model in partnership with an NDIS provider, or through sponsorship and/or donations.



## Acting Out

Rebus received funding through Hands Across Canberra's 2019 Chief Minister's Cultural Fund to run a theatre program providing social connection and creative expression opportunities to LGBTQIA+ youth aged 12-17 years.

*Acting Out* began as a weekly after school drama class run by two drama tutors from Rebus and a support worker/counsellor provided by our projects partner Meridian (formerly AIDS Action Council). However, although the six participants originally enrolled all got along and were engaged in the program while attending, ongoing participation was low with only two or three participants attending each class. After COVID-19 interrupted classes, and low attendance persisted when classes resumed, we decided to try a different model and repurposed the funding to run a 3-day intensive school holiday film program entitled *Acting Out: On Screen*.

The new model was a success with nine participants attending the program and writing, directing, shooting and editing a short horror film. The participants bonded quickly and formed a social media group chat to continue connection beyond the program. One parent informed Rebus staff that for some of the participants, this was their first time knowingly interacting with other LGBTQIA+ people their own age. Parents and participants alike have expressed interest in the continuation of the program, requesting it be slightly longer in future. We have put in an application to the 2020 Chief Minister's Cultural Fund to run a four-day program in 2021.





## Restrictive Practises

Rebus was approached by the Office for the Senior Practitioner to assist in the creation of a series of videos to raise awareness about laws around Restrictive Practises. We contracted a videographer and shot a short video entitled *Restraint Free ACT* in March which [is available here](#). Future videos are planned but there is no clear timeline for these yet.

## Actorvate

This year we began planning for a skills-based capacity-building training program in Applied Theatre and Community Arts and Cultural Development (CACD) practices named *Actorvate*. This program is for theatre artists from diverse backgrounds interested in developing skills in and working in CACD. This will ensure the sustainability and longevity of our company, enable us to work with more communities, bring art to more audiences and provide employment to more artists.

Through *Actorvate* we aim to:

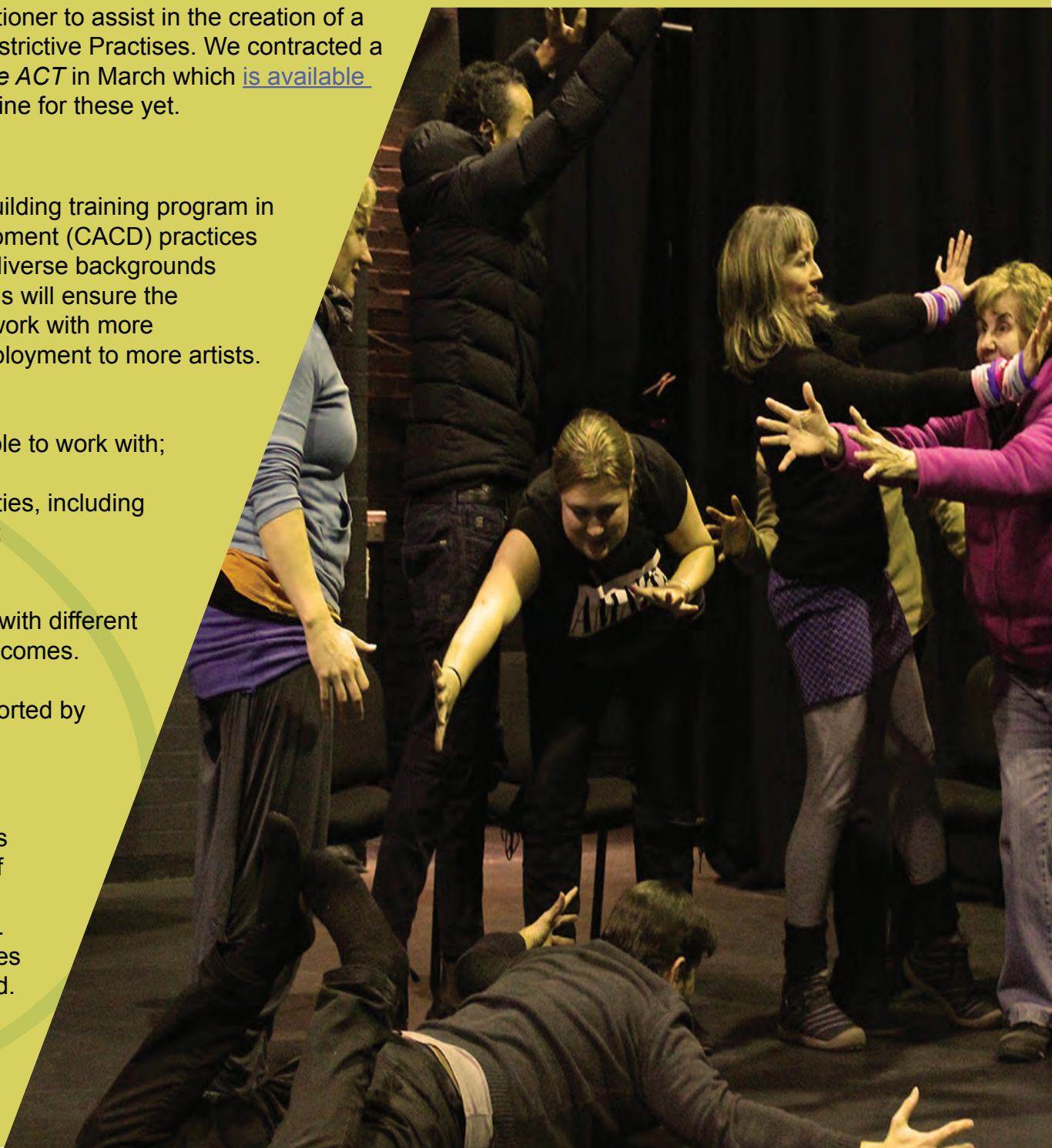
- Increase the number of trained artists we have available to work with;
- Increase the skills of our existing artists;
- Develop new forms of performing with and for communities, including Playback Theatre and Rapid Response Forum Theatre;
- Increase the diversity of our artists;
- Increase our profile and the profile of CACD practice;
- Lead a number of small projects in which trainees work with different community groups to develop informal performance outcomes.

*Actorvate* is funded by artsACT Pogram Funding and supported by Ainslie and Gorman Arts Centres.

## Flair

This year we also began planning our *Flair* program. *Flair* is a three-year theatre program where the disability leaders of tomorrow will discuss, devise, write and perform an original theatre piece about the issues important to them each year. They'll learn and grow in confidence and belief in themselves along the way and put on a startling show for you at the end.

*Flair* is funded by the National Disability Insurance Agency.



# Performances

## A Tender Thing

In 2019 Rebus Theatre developed a mixed ability ensemble to devise and perform an original play exploring love and disability. *A Tender Thing* was inspired by William Shakespeare's *Romeo and Juliet*, and explored the experience of romantic love through the lens of living with disability.

The cast devised the work under the direction of Heidi Silberman and Ali Clinch. Including elements of dance, physical theatre, scripted work and improvisation, the performance delved into the complex world of dating, love and marriage using the performers' own experiences and thoughts to create a piece of theatre unlike any other.

The project was funded by ArtsACT and supported by Ainslie and Gorman Arts Centres through the generous sponsorship of JWLand. The cast featured Simone Georgia Bartram, Joel Swadling, Lucy Raffaele, Grant McLindon, Louise Ellery, Peter Rosini and Catherine Senior.

'Rebus Theatre shows us that "love is not love that alteration finds" in the lives of the cast who create theatre informed by their different circumstance and yet as constant in their need to love and be loved in return. For under an hour I sat with a warm smile, charmed by honesty, moved by different personal experience and stirred to laughter by spontaneous and unaffected wit and humour. Love is tender. Love is true. And love is the feeling you will have from seeing a Rebus Theatre show.' – Peter Wilkins – [Canberra Critics Circle review](#)

If you would like us to run a program for your organisation contact [info@rebustheatre.com](mailto:info@rebustheatre.com)

## Thanks

We would like to thank our project partners for all their support and dedication in helping us deliver these amazing programs:

- L'Arche Genesaret/The Hub In Phillip
- Meridian (formerly AIDS Action Council)
- Ainslie and Gorman Arts Centres
- Arts Access Australia
- Accessible Arts NSW
- Office for the Senior Practitioner
- Multicultural Youth Services





# Treasurer's Report

On behalf of the Board and our fabulous Rebus team I am proud to report income of \$323,934 in FY 2020, compared to an adjusted income of \$197,856 in FY 2019 and to highlight that Rebus has continued to maintain a healthy bank balance over the reported two year period with a balance of \$243,060 at 30 June 2020, and \$289,394 at 30 June 2019.

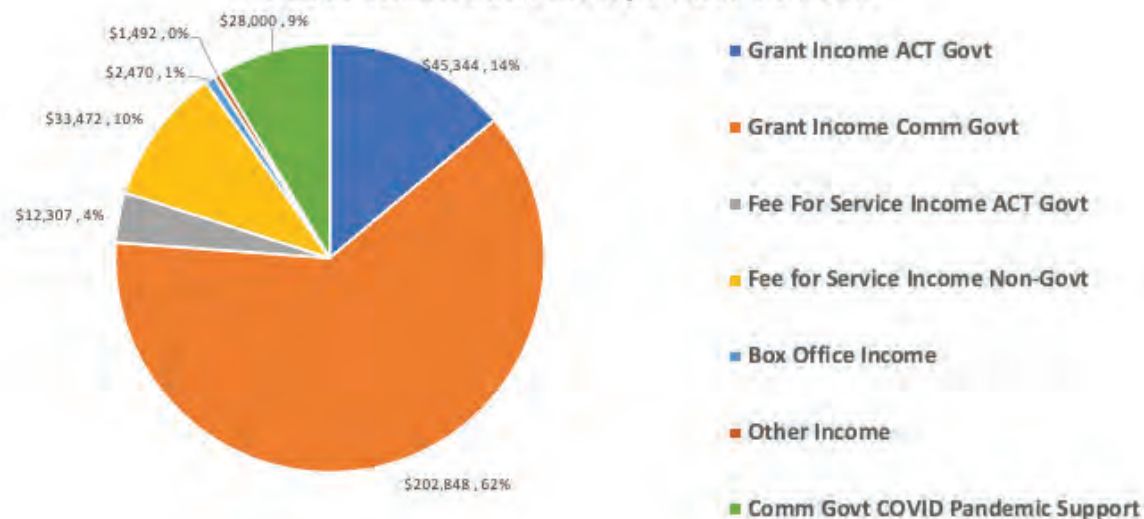
FY2020 was a strong financial year for Rebus, despite the challenges faced by the COVID-19 pandemic which shut-down face-to-face operations and postponed many theatre workshops and classes to FY2021. I want to highlight the tireless effort of the Rebus team who worked closely with grant providers during the final few months of FY 2020 obtaining agreement to repurpose and reschedule planned work. This ensured Rebus did not have to repay grants because of non-delivery caused by COVID-19 shut-downs.

Rebus is also very grateful for the financial support provided by the federal government through JobKeeper and Payroll Tax refunds, and the rent holiday provided by Rebus' landlords at Gorman House.

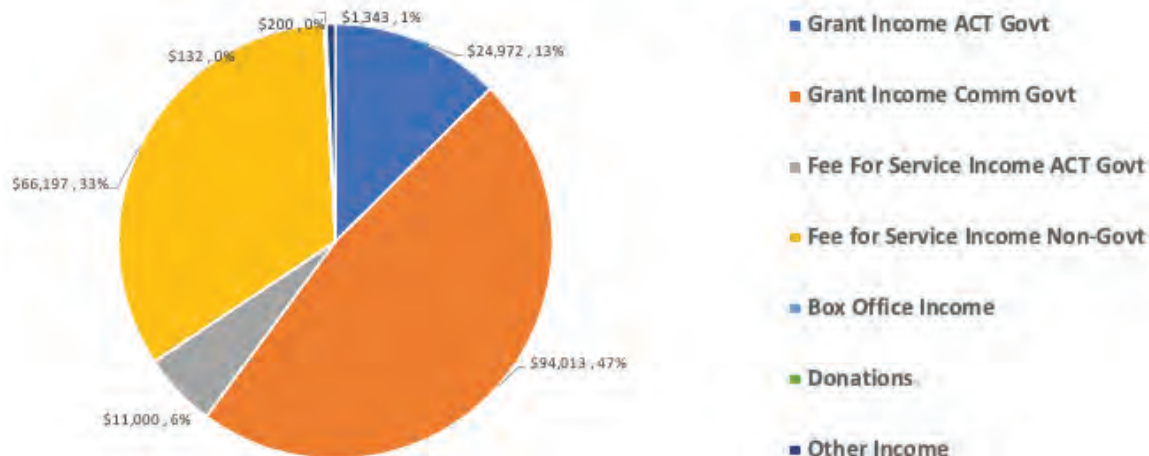
The Board worked closely with the Rebus team during FY 2020 to develop comprehensive strategic and operational planning documents, including budgets and risk assessments. Rebus introduced 'accrual' accounting and reporting, rather than 'cash' for the first time this year and have prepared a complete set of audited accrual financial statements for FY 2020, together with adjusted FY 2019 comparatives that have been independently reviewed by an external auditor. The Rebus team introduced new accounting treatments, policies and procedures to ensure compliance with the Australian Accounting Standards

## Finances at a Glance

Rebus Theatre Income by Source FY 2020



Rebus Theatre Income by Source FY 2019 (prior year)



required by the Associations Incorporation Act 1991 and the Australian Charities and Not-for-profits Commission Act 2012.

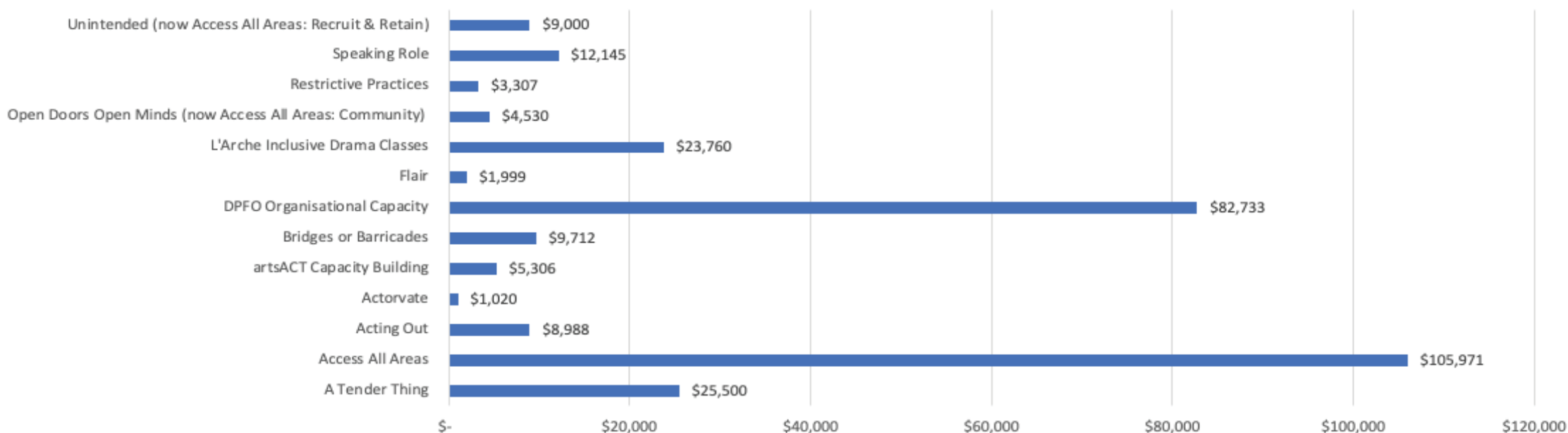
The most significant impact of these changes is that Rebus now accounts for grant income in the year it is spent, rather than the year when funding was received. This change explains the significant reduction in the reported income in FY 2019 from \$403,097 under 'cash' accounting compared to \$197,856 under 'accrual' accounting.

The Rebus Board is particularly pleased that the Rebus team have won a number of new funding grants in FY 2020 and early FY 2021 that will ensure Rebus' ongoing financial viability. The Rebus Board will continue to work closely with the Rebus team on strengthening their governance, internal controls, financial management and financial reporting, and in FY 2021 will focus on seeking sponsorship and donations to support this fabulous organisation that benefits so many in our community.

The the above pie chats provide a snapshot of Rebus' income in FY 2020 and FY 2019, highlighting that the majority of Rebus' income in both years was received from Commonwealth and ACT government grants. The following graph provides a comparative breakdown of recognised income by theatre project in FY 2020."

Alana Foster  
Rebus Treasurer

**Rebus Theatre Income by Project FY2020**





# Acknowledgments

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## Grants and funding

Access All Areas funded by the National Disability Insurance Agency  
Organisational Capacity Building Funded by National Disability Insurance Agency  
Speaking Role funded by National Disability Insurance Agency  
A Tender Thing funded by artsACT  
Actorvate funded artsACT  
Acting Out funded by Hands Across Canberra's Chief Minister's Charitable Fund

## Supporting organisations

Ainslie and Gorman Arts Centres  
Maddocks  
Ashurst

## Partnerships

L'Arche Genesaret and The Hub in Phillip  
Gingerbooks Pty Ltd  
Multicultural Youth Services  
Meridian

## Special Thanks to:

- Our Treasurer Alana Foster for her assistance in strategic planning and updating our accounting systems.
- Maddocks for their pro bono assistance in our application for Deductible Gift Recipient status.
- Rod Griffiths from BlackDog Accounting for providing Rebus with auditing services free of charge.

**Email:** [info@rebus theatre.com](mailto:info@rebus theatre.com)

**Website:** [www.rebus theatre.com](http://www.rebus theatre.com)

**Facebook:** [www.facebook.com/rebus](http://www.facebook.com/rebus)

**Address:** B13, 55 Ainslie Ave, Braddon ACT 2602



Supported by



Supported by



Ainslie + Gorman  
Arts Centres

# Previous Project History 2013-June 30th 2019

Project Name	Description	Funding By	Year
Inclusive Drama Classes	Weekly drama and playmaking classes for people with intellectual disabilities at The Hub in Phillip	Contracted by L'Arche Genesaret	2017-present
Access All Areas: Health	Developed and delivered forum theatre workplace training around accessibility and inclusive practice to over 200 staff from health services in the ACT	Funded by the National Disability Insurance Agency's Information, Linkages and Capacity Building program	2019
Bridges or Barricades	Forum Theatre program in schools around conflict	Contracted by Multicultural Youth Services	2017 and 2019
Encampment	Drama workshop for LGBTQIA+ young people	Contracted by AIDS Action Council	2018 and 2019
ARRTS	Delivered the Acting and Performance stream of the Arts for Recovery Resilience, Teamwork and Skills program for currently service Australian Defence Force personnel with physical or psychological injury	Contracted by Cleanstar and funded by the Australian Defence Force	2016-2018
Moving Climates	A multidisciplinary creative development about the emotional journey of being a scientist working on Climate Change	Funded by artsACT	2018
Open Doors Open Minds	Developed and delivered forum theatre workplace training around accessibility and inclusive practice to over 200 staff and volunteers from community groups and services	Funded by the National Disability Insurance Agency's Information, Linkages and Capacity Building program	2018



Project Name	Description	Funding By	Year
Earthlings	Theatre program for young people from culturally and linguistically diverse backgrounds	Contracted by Multicultural Youth Services	2017
Create Foundation	Weekend workshop for young people with experience living in out of home care.	Funded by Act Government Youth Interact grant, in partnership with Create Foundation	2017
Imaginary Borders	Theatre program for young people about inclusion surrounding Race, Faith, and Culture	Contracted by Tuggeranong Arts Centre	2016
All In	A mixed ability variety show with 60 performers, 40 of whom identified as having a disability.	Funded by artsACT and supported by Tuggeranong Arts Centre	2016
Fractured	A multidisciplinary creative development about the daily effects of living with trauma	Funded by artsACT	2016
Melbourne Fringe Festival	Toured our two forum theatre workplace training programs to the Melbourne Fringe Festival	Funded by artsACT	2015
Inclusive Design Workshop	Three-day workshop in theatre set and costume design for people with disability	Contracted by Tuggeranong Arts Centre	2015
IGNITE	Drama program for people with disability as part of Belconnen Arts Centre's IGNITE programs	Contracted by Belconnen Arts Centre	2015-2016
Everyone Everyday	Forum theatre program in schools about accessibility and inclusion for people with disability	Contracted by Disability ACT	2015-2016
Innovations Grant	Rebus formed to create two forum theatre workplace training programs around accessibility and inclusive practice.	Funded by and ACT Government Innovations Grant	2013

# Rebus Theatre Incorporated

ABN: 37 805 464 931

## FINANCIAL STATEMENTS

For the Year Ended 30 June 2020



# **Rebus Theatre Incorporated**

ABN: 37 805 464 931

## **Contents**

For the year ended 30 June 2020

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## Rebus Theatre Incorporated

ABN: 37 805 464 931

### Financial Declaration by Board Members

for the year ended 30 June 2020

As per section 60.15 of the **Australian Charities and Not-for-profits Commission Regulation 2013** the Board members declare that in our opinion:

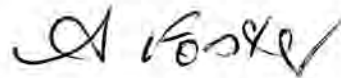
(a) there are reasonable grounds to believe that Rebus Theatre Incorporated is able to pay all of its debts, as and when they become due and payable; and

(b) the financial statements and notes for the financial year 1 July 2019 to 30 June 2020, and for the prior year 1 July 2018 to 30 June 2019, satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

This statement is made in accordance with a resolution of the Board and signed for and on their behalf in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*, by:



Evelyne Meier  
Board President  
Director



Alana Foster FCPA  
Board Treasurer  
Director

Dated: 29/11/2020



# Rebus Theatre Incorporated

ABN: 37 805 464 931

## Statement of Comprehensive Income for the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>INCOME</b>			
Grant Income from ACT Government Agencies	2	45,797.13	24,971.60
Grant Income from Commonwealth Government Agencies	3	202,847.74	94,012.71
Fee For Service Income from ACT Government Agencies	4	12,307.15	0.00
Fee For Service Income from Commonwealth Government Agencies	5	0.00	11,000.00
Fee for Service Income from Non-Government Entities	6	33,472.11	66,196.99
Box Office Income		2,470.45	131.78
Donations		0.00	200.00
Other Income		1,491.83	1,342.73
Commonwealth Government COVID Pandemic Support	7	28,000.00	0.00
<b>Total Income</b>		<b>326,386.41</b>	<b>197,855.81</b>
<b>EXPENSES</b>			
Administration and Office expenses		24,523.97	6,515.71
Advertising and Promotion		18,289.10	421.31
Employee Expenses and Artist Fees		221,372.74	173,451.72
Insurance		4,886.64	3,359.94
Professional Development		5,466.14	1,333.19
Props, Sets, Costumes		1,910.00	420.77
Office Rent	8	2,415.13	2,851.80
Venue Hire		7,325.87	1,749.31
<b>Total Expenses</b>		<b>286,189.59</b>	<b>190,103.75</b>
<b>Surplus/(Deficit) for the year</b>		<b>40,196.82</b>	<b>7,752.06</b>
<b>Total comprehensive income for the year</b>		<b>40,196.82</b>	<b>7,752.06</b>

The above Statement should be read in conjunction with the accompanying notes.

# Rebus Theatre Incorporated

ABN: 37 805 464 931

## Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	9	243,060.47	287,188.61
Trade and Other Receivables		0.00	550.00
GST Recievable	13	165.56	0.00
Prepayments		0.00	1,655.64
<b>Total Current Assets</b>		<b>243,226.03</b>	<b>289,394.25</b>
<b>Non-current Assets</b>			
Rental Bond - Rebus Office	8	1,496.14	739.25
<b>Total Non-current assets</b>		<b>1,496.14</b>	<b>739.25</b>
<b>Total Assets</b>		<b>244,722.17</b>	<b>290,133.50</b>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Grant Income Received in Advance from ACT Government Agencies	10	71,037.27	25,500.40
Grant Income Received in Advance from Commonwealth Government Agencies	11	65,000.00	194,556.03
Employee Benefits	12	11,925.06	9,299.25
Trade and Other Payables		2,046.20	0.00
Tax Payable	13	11,227.00	17,035.00
<b>Total Current Liabilities</b>		<b>161,235.53</b>	<b>246,390.68</b>
<b>Total Liabilities</b>		<b>161,235.53</b>	<b>246,390.68</b>
<b>Net Assets</b>		<b>83,486.64</b>	<b>43,742.82</b>
<b>Retained Surplus</b>		<b>83,486.64</b>	<b>43,492.63</b>

The above Statement should be read in conjunction with the accompanying notes.



# Rebus Theatre Incorporated

ABN: 37 805 464 931

## Statement of Changes in Equity

For the year ended 30 June 2020

### 2020

#### Retained Surplus

\$

Retained Surplus - carried forward from prior years

43,742.82

Total comprehensive income for 2019-20

40,196.82

**Closing Balance Shareholder Equity at 30 June 2020**

**83,939.64**

### 2019

#### Retained Surplus

\$

Retained Surplus - carried forward from prior years

35,740.57

Total comprehensive income for 2018-19

7,752.06

**Closing Balance Shareholder Equity at 30 June 2019**

**43,492.63**

The above Statement should be read in conjunction with the accompanying notes.

# Rebus Theatre Incorporated

ABN: 37 805 464 931

## Statement of Cash Flows

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and grant funds		296,738.95	452,545.85
Payments to suppliers and employees		340,867.09	224,361.35
<b>Net cash provided by/(used in) operating activities</b>		<b>-44,128.14</b>	<b>228,184.50</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Net cash provided by/(used in) investing activities		0.00	0.00
<b>Total net cashflows</b>		<b>-44,128.14</b>	<b>228,184.50</b>
Cash and cash equivalents at beginning of financial year		287,188.61	59,004.11
Cash and cash equivalents at end of financial year	9	243,060.47	287,188.61
<b>Net increase/(decrease) in cash and cash equivalents held</b>		<b>-44,128.14</b>	<b>228,184.50</b>

The above Statement should be read in conjunction with the accompanying notes.



# Rebus Theatre Incorporated

ABN: 37 805 464 931

## Notes to the Financial Statements

for the year ended 30 June 2020

### 1. Summary of significant accounting policies

The financial statements are for Rebus Theatre Incorporated (Rebus), an individual not-for-profit entity domiciled in Australia.

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards-Reduced Disclosure requirements of the Australian Accounting Standards Board and the *Australian Charities and Not-for-profits Commission Act 2012*.

A number of new or revised Australian Accounting Standards are effective for the first time in the current financial year. These standards have had no material impact on Rebus.

The financial statements have been prepared in Australian dollars which is Rebus' functional and presentation currency. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements for 2020 (including prior year comparatives) which have for the first time been prepared on an accruals basis, are based on historical costs.

The following is a summary of the significant accounting policies adopted by Rebus in the preparation of the financial statements. These policies have been consistently applied, unless otherwise stated.

#### Accounting Policies

##### a) Income Tax

Rebus is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

##### b) Leases

At the inception of a contract, Rebus assesses whether a contract is, or contains, a lease. A contract is considered to contain a lease if it allows Rebus the right to control the use of an identified asset over a period of time in return for consideration.

Rebus will recognise a right-of-use asset and a lease liability at the commencement of each lease.

A right-of-use asset is initially measured at cost, which is the present value of future lease payments adjusted for any lease payments made at or before the commencement date, plus any make-good obligations and initial direct costs incurred. Lease assets are depreciated using the straight-line method over the shorter of their useful life and the lease term. Periodic adjustments are made for annual re-measurements of the lease liabilities and for impairment losses.

Lease liabilities will be initially measured at the present value of future minimum lease payments, discounted using Rebus incremental borrowing rate if the implicit in the lease cannot be readily determined, and are subsequently measured at amortised cost using the effective interest rate. Minimum lease payments include fixed payments, amounts expected to be paid under a residual value guarantee, the exercise price of purchase options for which Rebus is reasonably certain to exercise and incorporate Rebus' expectations of lease extension options.

The lease liability will be remeasured when there are changes in future lease payments arising from a change in rates, index or lease terms from exercising an extension or termination option. A corresponding adjustment is made to the carrying amount of the lease assets.

Short term leases (lease term of 12 months or less) and leases of low value assets (\$10,000 or less) will be recognised as incurred as an Expense in the Statement of Comprehensive Income.

##### c) Grant Income

Rebus recognises revenue as follows:

##### *Grant Income from Government and Non-Government Agencies*

Grant income received by Rebus will be recognised as Income in the Statement of Comprehensive Income when Rebus satisfies the performance obligations stated within each individual funding agreement. If conditions are attached to the funding which must be satisfied before Rebus is eligible to retain the contribution. Rebus will recognise this funding as Grant Income Received in Advance, a Liability, in the Statement of Financial Position until these conditions are satisfied. If stipulated as a condition of the funding agreement that Rebus must have satisfactorily completed all funded work by a particular date, and that required work hasn't been completed, then Rebus will need to refund unspent grant funding.

##### *Box office revenue and Other fee for service income*

Box office and other fee for service income is recognised as Income when received or receivable.

## Donations

Donation revenue is recognised when received.

## d) Plant and Equipment

Rebus measures plant and equipment on a cost basis, carried at cost less accumulated depreciation or any accumulated impairment losses if the purchase price or valuation on acquisition is higher than the minimum threshold of \$5,000. Each class of property, plant and equipment is carried at fair value where applicable, any accumulated depreciation and impairment losses. Where the valuation has been performed, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Rebus had no fixed assets over this threshold value during the 2020 or 2019 prior financial years.

All other value property, plant, equipment, including props purchased by Rebus costing less than the \$5,000 threshold are expensed at the time of purchase with details recorded in a low value asset register so they can be easily tracked by the Rebus team. Rebus plan to undertake a stocktake review each year to assess the condition and remaining usefulness of these items, and to identify what needs repairing and replacing.

## Depreciation

Plant and equipment will be depreciated on a reducing balance basis over the assets useful life to Rebus commencing from when the asset is ready for use. Rebus currently has no assets being depreciated.

The depreciation rates that will be used by Rebus by class, if and when they acquire assets over the \$5,000 threshold:

Fixed Asset class	Depreciation rate
Plant and equipment	10% to 50%
Furniture, fixtures and fittings	20%
Theatre sets, scenery and props	50%

## e) Financial Instruments

### Initial recognition and measurement

Financial assets and financial liabilities are recognised when Rebus becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that Rebus commits to either the purchase or sale of the asset (i.e.: trade date adopted).

Financial instruments (except for trade receivables) are initially measured at fair value transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

### Classification and subsequent measurement

Financial instruments are subsequently measured at either fair value or amortised cost using the effective interest rate method. The subsequent measurement depends on the classification of the financial instrument as described below.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- the amount at which the financial asset or financial liability is measured at initial recognition;
- less principal repayments;
- plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

### Financial assets

All recognised assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Financial assets that meet the following conditions are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and

. the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income (FVTOCI):

. the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and

. the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

By default, all other financial assets are subsequently measured at fair value through profit or loss (FVTPL).

Despite the above, Rebus may make the following irrevocable election/designation at initial recognition of a financial asset:

. Rebus may irrevocably elect to present subsequent changes in fair value of an equity instrument in other comprehensive income if certain criteria are met; and

. Rebus may irrevocably designate a financial asset that meets the amortised cost or FVTOCI criteria as measured at FVTPL, if doing so eliminates or significantly reduces an accounting mismatch.

#### *Financial Liabilities*

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

Financial liabilities are classified at FVTPL when the financial liability is contingent consideration of an acquirer in a business combination, held for trading, or it is designated as at FVTPL.

Borrowings are classified as current liabilities unless Rebus has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

#### **Impairment of financial assets**

Rebus recognises a loss allowance for expected credit losses on financial assets that are measured at amortised cost or at FVTOCI. No impairment loss is recognised for investments in equity instruments. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial asset.

Rebus recognises lifetime expected credit losses for trade receivables. The expected credit losses on these financial assets are estimated on Rebus' historical credit loss experience, adjusted for factors that are specific to the debtors, external economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value for money where appropriate.

#### **f) Impairment of Non-Financial assets**

At the end of the financial reporting year Rebus reviews the carrying values of its assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying amount. Any excess of an asset's carrying amount over its recoverable amount is recognised immediately as a profit or loss.

Where it is not possible to estimate the recoverable amount of an asset, Rebus estimates the recoverable amount of the cash generating unit to which the asset belongs.

#### **g) Intangible Assets**

Rebus' website development costs have a very short finite life in the current environment, they have been estimated as having a useful life of just one year, so have been expensed in the year they were incurred.

#### **h) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, and on demand deposits which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

#### **i) Employee Benefits**

Provision is made for Rebus' liability for employee benefits arising from services rendered by employees to the end for the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled plus related on-costs, are disclosed as current liabilities. Employee benefits expected to be settled more than twelve months after the end of the reporting period are measured at the present value of the estimated future value cash outflows to be made for those benefits. Rebus currently tracks accumulated balances of long service leave, but hasn't reported any because its current employees have not yet accumulated 7 or more years of long service leave liability.

Contributions are made by Rebus to employees' superannuation funds and are expensed when incurred.

#### **j) Goods and Services Tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are stated inclusive of GST.



Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

#### **k) Comparative Figures**

Comparative figures are adjusted where necessary, to conform to changes in presentation in the current financial year. Rebus have adopted and reported its financial performance using accrual accounting rather than cash accounting for the first time in 2020 and have reported prior year 2019 figures disclosed in these financial statements for the first time to enable comparison of performance between years.

#### **Critical Accounting Estimates and Judgements**

Rebus Board members evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained externally and within the entity.

Rebus Board members do not believe that there were any key estimates or key judgements used in the development of the financial statements that give rise to a significant risk of material adjustment in the future.

#### **New and Amended Accounting Policies Adopted by Rebus**

Rebus has adopted all of the new, revised or amended accounting standards and interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have a material impact on the financial performance or position of Rebus in either the current or prior financial reporting periods.

For the year ended 30 June 2020, Rebus has adopted the following new Accounting Standards (and their relevant amending standards issued by the AASB):

- . AASB 15 Revenue from Contracts with Customers
- . AASB 1058 Income of Not-For-Profit Entities
- . AASB 16 Leases

#### **AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-For-Profit Entities**

The mandatory date of adoption for Rebus for AASB 15 and AASB 1058 was 1 January 2019. Rebus has elected to adopt the standard in both the current 2019-20 financial year opening and closing balances and also in the prior year 2018-19 opening and closing balances, which are being reported by Rebus for the first time.

AASB 15 involves the use of a five step recognition model for recognising revenue, the steps are:

- Step 1 - Identify the contract with the customer
- Step 2 - Identify the specific performance obligations in the contract that are required to be satisfied
- Step 3 - Measure the expected consideration (financial and non-financial)
- Step 4 - Allocate the consideration (financial and non-financial) to each of the performance obligations in the contract
- Step 5 - Recognise Revenue

Rebus has described this new accounting policy in Note 1 c). Rebus has elected to adopt the practical expedient whereby contracts that are considered to be 'complete' in years prior to 1 July 2018 with revenue accounted for in accordance with the previous standards, with now carried forward adjustments to revenue received in advance, relating to prior year contracts.

AASB 1058 measures income by reference to the fair value of the asset received. The asset received, which could be a financial or non-financial asset, is initially measured at fair value when the consideration paid for the asset is significantly less than fair value and that difference is principally to enable the entity to further its objectives. Otherwise, assets acquired are recognised at cost.

Where the asset has been measured at fair value, AASB 1058 requires that elements of other Accounting Standards are identified before accounting for the residual component. These standards are:

- . AASB 15 Revenue from Contracts with Customers
- . AASB 16 Leases
- . AASB 1004 Contributions
- . AASB 137 Provisions, Contingent Liabilities & Contingent Assets
- . AASB 9 Financial Instruments

A transfer that requires Rebus to use those funds to acquire or construct a recognisable non-financial asset to identified specifications; does not require Rebus to transfer non-financial assets to the transferor or other parties; and occurs under an enforceable agreement and is recognised as income when (or as) Rebus satisfies its obligations under the transfer.

Any grants not recognised as described above are recognised as income when Rebus obtains control of those funds, in the absence of a funding agreement detailing conditions detailing how those funds will be spent with regular acquittals to be provided by Rebus to the funding organisation.

## AASB 16 Leases

Rebus has adopted the accounting treatment for Leases set out in AASB 16, but has identified that sub-licence agreement Rebus has where it rents office accommodation at Gorman House Arts Centre, 5 Ainslie Avenue Braddon, on a 12 monthly basis renewed in December each year does not meet the requirements, of a 'lease' under AASB 16. The actual rent paid for office space at Gorman House, has been recognised as an expense in the Statement of Comprehensive Income. The rent expensed in 2019-20 of \$2,415.13 has been discounted to include a 3 month rent holiday initiated by Rebus' landlord to support their tenants through the COVID-19 pandemic, saving Rebus \$1,360.14 in 2019-20.

## AASB 124 Related Party Transactions

There were no related party transactions between Rebus, its Board or Management team during 2019-20 or in 2019-18.

### 2. Grant Income from ACT Government Agencies

2020	2019
------	------

This income is recognised in the year work is undertaken and funding is spent.

\$	\$
----	----

#### *Rebus Theatre Productions/ Workshops/ Classes*

A Tender Thing	25,500.40	3,117.60
Acting Out	8,987.60	0.00
ActorVate	1,019.65	0.00
Moving Climates	0.00	21,854.00
Open Doors Open Minds	4,983.00	0.00

#### *Capacity Building Administrative support projects*

Arts ACT Capacity Building	5,306.48	0.00
<b>Total</b>	<b>45,797.13</b>	<b>24,971.60</b>

### 3. Grant Income from Commonwealth Government Agencies

2020	2019
------	------

This income is recognised in the year work is undertaken and funding is spent.

\$	\$
----	----

#### *Rebus Theatre Productions/Workshops/Classes*

Access All Areas	105,971.36	94,012.71
Flair	1,998.50	0.00
Speaking Role	12,144.75	0.00

#### *Capacity Building Administrative support projects*

DPFO Organisational Capacity	82,733.13	0.00
<b>Total</b>	<b>202,847.74</b>	<b>94,012.71</b>

### 4. Fee For Service Income from ACT Government Agencies

2020	2019
------	------

This income is recognised in the year work is undertaken and funding is spent.

\$	\$
----	----

#### *Rebus Theatre Productions/Workshops/Classes*

Restrictive Practices	3,307.15	0.00
Unintended	9,000.00	0.00
<b>Total</b>	<b>12,307.15</b>	<b>0.00</b>

### 5. Fee for Service Income from Commonwealth Agencies

2020	2019
------	------

This income is recognised in the year work is undertaken and funding is spent.

\$	\$
----	----

#### *Rebus Theatre Productions/Workshops/Classes*

Unintended	0.00	11,000.00
<b>Total</b>	<b>0.00</b>	<b>11,000.00</b>

### 6. Fee for Service Income from Non-Government Entities

2020	2019
------	------

This income is recognised in the year work is undertaken and funding is spent.

\$	\$
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#### *Rebus Theatre Productions/Workshops/Classes*

ARRTS	0.00	44,909.10
Bridges or Barricades	9,712.11	2,287.89

L'Arche	23,760.00	15,000.00
Open Doors Open Minds	0.00	4,000.00
<b>Total</b>	<b>33,472.11</b>	<b>66,196.99</b>

<b>7. Commonwealth Government COVID-19 Pandemic Support Income</b>	<b>2020</b>	<b>2019</b>
	\$	\$
JobKeeper 1.0	18,000.00	0.00
COVID PAYG Cashback	10,000.00	0.00
<b>Total COVID support income</b>	<b>28,000.00</b>	<b>0.00</b>

Rebus was provided with Commonwealth Government financial support during the first six months of the COVID-19 pandemic. This provided financial support help pay the salaries of 3 permanent part-time staff who run the Theatre company through JobKeeper payments. This funding provided a financial safety net during the very stressful March to May 2020 lockdown period when all Rebus face-to-face Theatre workshops had stopped, the Rebus team were working remotely from home, and a substantial amount of grant funding was at risk of having to be repaid because the work planned to be delivered with this grant funding had been cancelled or postponed to future years. Luckily Rebus was able to obtain agreement to 'change' a number of 2019-20 grant funded deliverables with grant funding providers, ensuring that grant funding which would have otherwise been refunded, to be kept by Rebus in 2019-20 and used to fund organisational capacity building tasks and the ongoing wages of casual staff.

## 8. Office Rent and Bond

Rebus rents office space in Gorman House Arts Centre, Braddon, under a 12 monthly sub-licence agreement that is reviewed and renewed each December. Rebus rent their office space from Gorman House Arts Centre Incorporated who manage this property on behalf of the ACT Government. Gorman House Arts Centre rents office and performance space to ACT not-for-profit artistic performance organisations. As a Gorman House tenant, Rebus is able to pre-book meeting rooms, rehearsal and theatre spaces in the Gorman House complex when needed at affordable hourly rates.

The Rebus team moved to larger office space in Gorman House on 17 February 2020, which increased their monthly rent from \$244.78 to \$453.38/month (exc GST). This rent increase was offset by a 6 month landlord initiated 'rent holiday' from 1 April 2020 to 30 September 2020 to support their tenants through the COVID-19 pandemic. This rental holiday saved Rebus \$1,360.14 in 2019-20 and reduced the rent paid to \$2,415.13.

The move to larger office space with higher annual rent explains the increased rental bond in 2019-20 of \$756.89.

<b>9. Cash and Cash Equivalents</b>	<b>2020</b>	<b>2019</b>
	\$	\$
Rebus Bank account	241,782.54	286,177.88
PayPal account	532.68	265.48
Petty Cash On Hand	745.25	745.25
<b>Total Cash and cash equivalents</b>	<b>243,060.47</b>	<b>287,188.61</b>

<b>10. Grant Income Received in Advance from ACT Government Agencies</b>	<b>2020</b>	<b>2019</b>
This unspent grant funding, is reported as a liability and carried forward to future years, until funding has been spent and work is completed in line with details set out in individual funding agreements, and any subsequent amendments.	\$	\$
A Tender Thing	0.00	25,500.40
Acting Out	6,012.40	0.00
ActorVate	56,581.35	0.00
Arts ACT Capacity Building	8,443.52	0.00
<b>Total ACT Government Grant Income Received in Advance</b>	<b>71,037.27</b>	<b>25,500.40</b>

<b>11. Grant Income Received in Advance from Commonwealth Government Agencies</b>	<b>2020</b>	<b>2019</b>
This unspent grant funding is reported as a liability and carried forward to future years, until funding has been spent and agreed work is completed in line with the details set out in individual funding agreements and any subsequent amendments.	\$	\$
Access All Areas	0.00	77,678.15
DPFO Organisational Capacity	0.00	82,733.13
Speaking Role (DPFO Project)	22,000.00	34,144.75
Flair	43,000.00	0.00
<b>Total Commonwealth Government Fee for Service Income Received in Advance</b>	<b>65,000.00</b>	<b>194,556.03</b>



<b>12. Employee Benefits</b>	<b>2020</b>	<b>2019</b>
<b>CURRENT LIABILITIES</b>	<b>\$</b>	<b>\$</b>
Annual Leave Liabilities	8,147.39	6,027.52
Provision for Long Service Leave	0.00	0.00
Superannuation Payable	3,777.67	3,271.73
<b>Total Current Employee Benefits</b>	<b>11,925.06</b>	<b>9,299.25</b>
<b>NON CURRENT</b>		
Provision for long service leave	0.00	0.00
<b>Total Non-Current Employee Benefits</b>	<b>0.00</b>	<b>0.00</b>

Rebus had 3 permanent part-time employees accruing long service leave at 30 June 2020, and at 30 June 2019. Long service leave is payable after 10 years of service and Rebus doesn't account for this as a liability in their financial statements until each employee has accrued 7 years or more long service leave.

<b>13. Tax Payable</b>	<b>2020</b>	<b>2019</b>
<b>CURRENT LIABILITIES</b>	<b>\$</b>	<b>\$</b>
ATO Clearing Account	11,227.00	16,985.00
GST Liabilities Payable	0.00	50.00
<b>Total Tax Liabilities</b>	<b>11,227.00</b>	<b>17,035.00</b>
Less: GST Receivable	-165.56	0.00
<b>Total Net Tax Payable</b>	<b>11,061.44</b>	<b>17,035.00</b>

#### 14. Financial Risk Management

Rebus' financial instruments consist of deposits with banks and accounts receivable and payable. The carrying amounts for each category of financial instrument, measured in accordance with AASB 9: Financial Instruments, are as follows:

<b>15. Financial Assets</b>	<b>2020</b>	<b>2019</b>
<i>Financial assets at amortised cost:</i>	<b>\$</b>	<b>\$</b>
Cash and Cash Equivalents	243,060.47	287,188.61
Trade and Other Receivables	0.00	550.00
<b>Total financial assets</b>	<b>243,060.47</b>	<b>287,738.61</b>
<b>Financial Liabilities</b>		
<i>Financial liabilities at amortised cost:</i>		
Trade and Other Payables	2,046.20	0.00
<b>Total financial liabilities</b>	<b>2,046.20</b>	<b>0.00</b>

#### 16. Contingent Liabilities

In the opinion of the Board, Rebus had no contingent liabilities at 30 June 2020 and none in the prior year at 30 June 2019.

#### 17. Events After the End of the Reporting Period

The financial statements were authorised by the Board on the date of signing the attached Statement. The board has the right to amend these financial statements after they are issued.

#### Coronavirus (COVID-19)

COVID-19 is the biggest financial and operational risk for Rebus going forward into 2021 and future years. First reported to the World Health organisation as an unknown virus in late December 2019, developments throughout 2020 are causing great uncertainty for the global economy. The impact is being felt by all industries across Australia and worldwide, with the closure of domestic State, Territory and international borders. Movement restrictions, enforcement of social distancing, strict cleaning requirements, intermittent shutdowns of live performances and group gatherings have all significantly hampered Rebus' operations during 2020. The impact of this COVID-19 pandemic continues to impede Rebus business operations in 2021 and into the foreseeable future.

All face-to-face contact between the Rebus team, participants, audiences and key stakeholders ceased during March through to June 2020. Face-to-face theatre workshops and classes only began to recommence from August 2020. There are real risks that a local recurrence of COVID-19 in the ACT region will significantly impact Rebus' ability to fulfil all its future grant funded commitments during 2021 and beyond. The Rebus team are doing all they can to encourage its vulnerable workshop participants and family members to continue to attend theatre based workshops and classes, reassuring them that the Rebus team are taking all the necessary precautions to minimise potential health risks and keep everyone safe. The Rebus team continues to work closely with grant funding contacts during 2020-21 ready to modify deliverables and shift agreed delivery timeframes as needed to meet the on-going challenges faced by this health crisis. Rebus will continue to deliver what we can safely to support our vulnerable participants and their families, and to ensure Rebus stays financially viable, by minimising the risk of having to repay grant funding because of undelivered work.

Rebus received support from the Australian Commonwealth government in the form of Jobkeeper payments of \$1,500 per fortnight to help pay the wages of its 3 permanent part-time employees from March 2020 through to September 2020 which were paid directly to Rebus through the ATO's BAS portal. In March 2020 Rebus was facing the real risk of having to repay a number of their grants because the pandemic had closed down their face-to-face operations, grant funded work was at risk of not being delivered in 2019-20 and Rebus' financial future looked uncertain. Rebus' financial position greatly improved once the management team were able to renegotiate the timing and nature of grant funded deliverables originally planned for delivery in FY 2020. The Rebus team is pleased to have secured a sufficient income stream over past months, which means Rebus are no longer eligible for the second and third round of reduced JobKeeper support payments during in FY 2021.

As at the date of this report there is ongoing uncertainty as to the extent that COVID-19 will directly impact the ongoing operations and financial performance of Rebus in future years, in particular the amount of ongoing grant funding available and on offer from the Commonwealth and ACT Governments to fund ongoing Rebus operations into the future.

## **18. Statutory Information**

The registered office and principal place of business of Rebus Theatre Incorporated is:

Unit B13 Gorman House Arts Centre  
55 Ainslie Ave  
Braddon, ACT, 2612

## **INDEPENDENT AUDITOR'S REVIEW REPORT**

**To the Board of Rebus Theatre Incorporated**

### **Report on the Financial Report**

I have reviewed the accompanying financial report of Rebus Theatre Incorporated, which comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Board's declaration.

#### *The Board's Responsibility for the Financial Report*

The Board of Rebus Theatre Incorporated is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and for such internal control as the Board determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express a conclusion on the financial report based on my review.

I conducted my review in accordance with Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*, in order to state whether, on the basis of the procedures described, anything has come to my attention that causes me to believe that the financial report does not satisfy the requirements of Division 60 of the ACNC Act including: giving a true and fair view of the registered entity's financial position as at 30 June 2020 and its performance for the year ended on that date; and complying with the Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Regulation 2013* (ACNC Regulation). ASRE 2415 requires that I comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

#### *Conclusion*

Based on my review, which is not an audit, nothing has come to my attention that causes me to believe that the financial report of Rebus Theatre Incorporated does not satisfy the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* including:



- (a) giving a true and fair view of the Rebus Theatre Incorporated's financial position as at 30 June 2020 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.



Rod Griffiths  
Chartered Accountant

20 November 2020

5 Yampi Place  
Fisher ACT 2611