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**Government
of South Australia**

History Trust of South Australia

2024-25 Annual Report

History Trust of South Australia

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2024-25 ANNUAL REPORT for the History Trust of South Australia

To:

The Hon Blair Boyer MP

Minister for Education, Training and Skills

Minister for Police

This annual report will be presented to Parliament to meet the statutory reporting requirements of *History Trust of South Australia Act 1981* and *History Trust of South Australia Regulations 2022* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

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

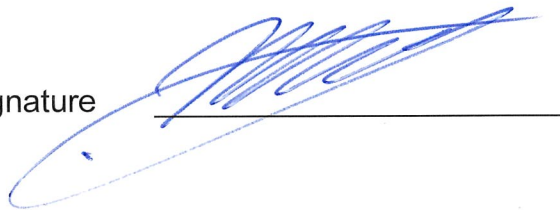
Mr Michael Neale

Presiding Member of Trustees

Date

29th Sep 2025

Signature



From the Chief Executive Officer



Thank you for reading the 2024–25 Annual Report of the History Trust of South Australia.

The Trust has continued to deliver on its mandate to collect, preserve, and share the stories of South Australia, ensuring that the state's social history remains accessible, relevant, and valued. Our work contributes directly to the Government of South Australia's priorities in supporting lifelong learning and fostering a democratic society enriched by lessons from its past.

This year, the Trust has been proud to contribute to national research through an Australian Research Council-funded project examining co-designed approaches to digital museum practice, with a focus on meaningfully recording and sharing First Nations histories. Our *Impact* program, developed in partnership with Aboriginal people to deliver a factual timeline of First Nations and coloniser contact history, engaged more than 1,000 participants around the state. We also advanced the development of *Karrawirrapari Journey*, a board game that introduces primary and secondary students to Kaurna histories and knowledge, including connection to Country, language, seasonal travel, and ways of learning.

Community engagement remained central to our work. Our team travelled more than 3,000 kilometres to visit 38 community history organisations, while our grant programs awarded nearly \$400,000 to support local museums and collections. Education initiatives reached thousands of students, with highlights including *Our Changing City* at the DreamBIG Children's Festival and *Opal Wonders*, a five-part animated series with curriculum-aligned resources designed for Reception to Year 2 students.

The Trust's public programs continued to attract strong audiences. The Bay to Birdwood welcomed more than 10,000 people to the finish at the National Motor Museum, 1,500 historic vehicles participated and over 100,000 spectators lined the parade route to watch the showcase of South Australia's motoring heritage, supporting regional tourism and the visitor economy. The History Festival delivered over 590 events statewide under the theme *Decisions*, supported by five distinctive program covers highlighting places where decisions are made. Two public orations were also presented: the Gladys Elphick Oration delivered by Associate Professor Natalie Harkin and the Sir Hubert Wilkins Oration delivered by Dr Richard Harris OAM, both of which drew enthusiastic crowds.

Our museums, the National Motor Museum, Maritime Museum, Migration Museum, and Centre for Democracy, welcomed nearly 170,000 visitors to 39 permanent and temporary exhibitions over the year. Across these sites, over 235 events invited the public to engage through performances, lectures, talks, workshops, and holiday activities that inspired curiosity and deepened understanding.

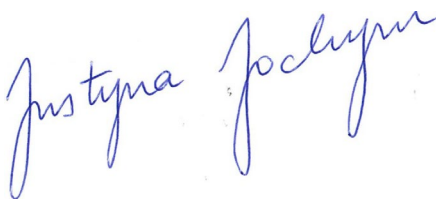
Fundraising efforts for the conservation and restoration of the *Priscilla* bus gathered momentum, culminating in the *Save the Queen* campaign being showcased at the 2025 Sydney Gay and Lesbian Mardi Gras Parade, where the Trust proudly participated alongside the Hon. Blair Boyer MP, Minister for Education, Training and Skills. We thank the Minister for his ongoing support of this significant initiative.

Our sincere thanks are also extended to Her Excellency the Governor of South Australia, who accepted the generous gift of Captain Matthew Flinders' Coffin Plate, while in the United Kingdom in July 2024. The gift, made by descendants of Flinders to the people of South Australia, is a significant addition to the State History Collection. The Trust's stewardship of the State History Collection is undertaken by our highly skilled Collections team, which has been advancing its contribution to the Cultural Institutions Storage Facilities (CISF) project. This landmark investment by the Government of South Australia in a purpose-built, government-owned storage facility for the State Collection has fostered exemplary collaboration with our partners at Artlab Australia and with the many collecting institutions along North Terrace.

These achievements, and many more detailed in this report, are the result of the dedication of our staff and volunteers, the leadership of the Board of Trustees, and the support of our government, industry, and community partners.

This year, we particularly acknowledge the outstanding contributions of Greg Mackie OAM, who concluded his tenure as Chief Executive Officer on 1 July 2025, and Elizabeth Ho OAM, Chair, HTSA who completed her maximum term as a Trustee shortly thereafter. Their leadership has left an enduring legacy.

Looking ahead, the Trust will continue to expand its efforts to ensure that South Australia's historical collections and narratives are preserved, interpreted, and shared for the benefit of current and future generations.



Justyna Jochym
Chief Executive Officer
History Trust of South Australia

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Overview: about the agency

Our strategic focus

Our Purpose	<p>Our job is to encourage current and future generations of South Australians to discover that this state's past is rich, relevant and fascinating. Among the many stories unfolding across South Australia in the present, many are worthy of being preserved for sharing in the future.</p> <p>The History Trust of South Australia is exactly what our name implies. We carry the community's trust to safeguard our state's stories and memory collections so that they will not be lost. This means that they will continue to enrich the lives of current and future generations.</p> <p>Our Act safeguards South Australia's material heritage and encourages research and the public presentation of South Australian history.</p>
Our Vision	<p>Vision: Giving our past a future now!</p> <p>We are dedicated to giving our special past a future now!</p> <p>We are a renewed and contemporary History Trust of South Australia. Our agenda is inclusive and adventurous. We remain as proudly expert and professional as we are accessible and open. We are an active partner in creating a positive future informed by our unique identity.</p> <p>Our museums are welcoming and adaptable – social places where visitors of all ages, backgrounds, purposes and abilities know their community is included and their stories valued.</p> <p>We celebrate the ordinary as well as the extraordinary, relying upon our excellent and extensive research. We take the collection out of the store, creating and presenting events and exhibitions that inspire curiosity for locals and for visitors alike. These will ignite spontaneous conversations between strangers, excite school-age students, and explain how the connectedness between South Australians and the world has been shaped by our history.</p> <p>South Australia's unique history should be an essential part of what all South Australians and our visitors can experience. It explains our society and the way it works, and how this feeds into the giant story of human endeavour across our world.</p>

Our Values	<p>We recognise that history is a complex tapestry woven of many stories, some incomplete, that capture people and their times and place – including what is happening now.</p> <p>We engage and serve local and global audiences using a digital first approach.</p> <p>We research, collect, preserve and share material culture and document our non-material culture to better understand the past in the present.</p> <p>We respect the dignity of every person, alive or deceased. We treat colleagues and the public with respect, demonstrating this through the highest standards of service, professionalism, honesty and integrity.</p> <p>We celebrate diversity in all its many aspects.</p>
Our functions, objectives and deliverables	<p>Ensure most South Australians have a highly positive experience of The History Trust annually</p> <p>The people of South Australia are our most frequent visitors to our museums, audiences for our public programs and the students who engage with our education programs. All will value the 'History Trust' experience each time they engage with us.</p> <p>Be recognised as the leading voice for making the stories of South Australia relevant across the world, for the world</p> <p>Telling the stories of South Australia is a core purpose and our collections are fundamental to these stories. We want the History Trust to be the first organisation people think of when seeking information about South Australia's history - and its place in the world.</p> <p>Explain the complexities of the past and build wisdom for today</p> <p>We present South Australia's history in all its facets through quality curatorial and research work. We build wisdom for today through advice and guidance across our communities, our museums and exhibitions, and our engaging public and education programs.</p> <p>Be a leader of excellence in the network of historical enterprises</p> <p>We strive for excellence in everything we do. Our Act establishes our leadership role within SA's history network, and we aim to be recognised for our leadership and excellence within South Australia and nationally.</p>

	Significantly grow earned income Growing earned income will help us to continually expand and improve our offerings, including through philanthropy and development activities, grants, sales, paid services, memberships and paid events.
The History Trust promise	We collect and creatively tell stories of South Australia's past to keep our history relevant for present and future generations, so together we can better understand and celebrate our place in the world.

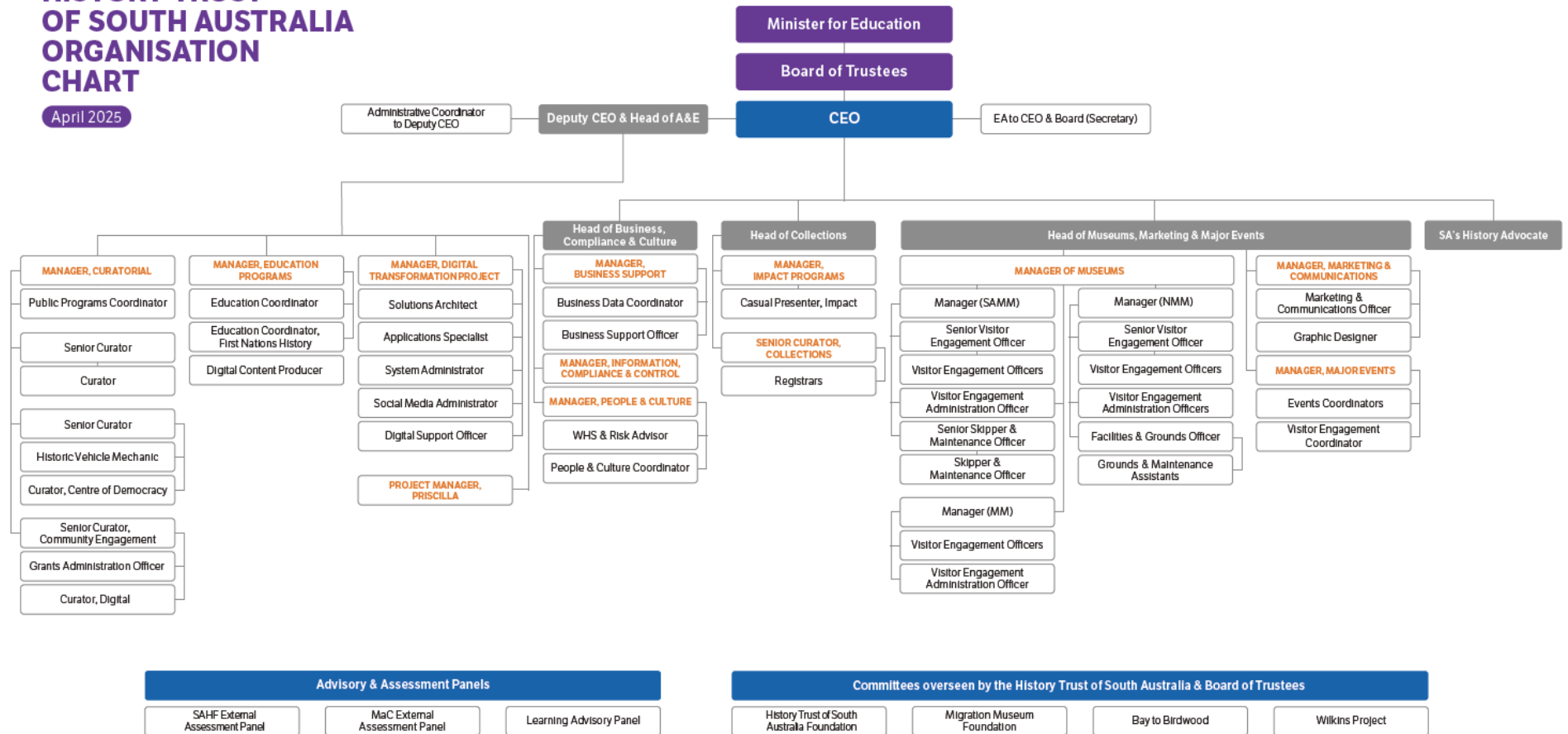
Our organisational structure

Office of the Chief Executive Officer
 Audience and Experience
 Business, Compliance and Culture
 Collections and Research
 Museums, Marketing and Major Events

<https://www.history.sa.gov.au/wp-content/uploads/2025/05/org-chart-website-14april2025-1.pdf>

HISTORY TRUST OF SOUTH AUSTRALIA ORGANISATION CHART

April 2025



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Changes to the agency

The Head of Audiences and Experience was appointed as DCEO, HTSA, due to the announcement of the pending retirement of the CEO. This was approved to assist in the transition.

During 2024-25 there was an internal review of the Business Unit, with a minor restructure and renaming to Business, Compliance and Culture. This better streamlines the HTSA Business, Financial and Human Resources processes.

There were no further changes to the agency.

Our Minister(s)

The Hon Blair Boyer MP, is Minister for Education, Training and Skills

Minister Boyer's oversight includes:

- Department for Education, Training and Skills
- History Trust of South Australia

Our Board

Trustees are appointed by the Governor in Executive Council on the recommendation by the Minister for Education, Training and Skills.

Ms Elizabeth Ho OAM, Presiding Member (until 13 July 2025)

Attended six meetings

Trustees:

Dr Eva Balan-Vnuk (until 16 November 2025)

Attended six meetings

Dr Vesna Drapac (until 26 October 2025)

Attended six meetings

Ms Carolyn Grantskalns (until 26 April 2026)

Attended five meetings

Mr Michael Neale (until 24 November 2025)

Attended six meetings

Mr David O'Loughlin (appointed on 23 May 2024)

Attended six meetings

Professor Alan Reid AM (until 26 October 2025)

Attended six meetings

Dr Jared Thomas (until 17 July 2026)

Attended four meetings



Back row from left: Michael Neale, Prof Alan Reid AM, Dr Jared Thomas, David O'Loughlin, Dr Eva Balan-Vnuk
Front row from left: Carolyn Grantskalns, Greg Mackie OAM (CEO), Elizabeth Ho OAM (Presiding Member), and Dr Vesna Drapac.

Our Executive team

Greg Mackie OAM led the History Trust of South Australia, working with the Strategic Leadership Group, and incorporating oversight of the State History Collection; Museums covering motoring, maritime, migration themes, and the Centre of Democracy; Public Programs; Major Events; Community History Programs; Research; Education; Digital Transformation, and South Australia's History Advocate agenda.

Our Museums are:

- Migration Museum – 82 Kintore Avenue, Adelaide
- National Motor Museum Australia – Shannon Street, Birdwood
- South Australian Maritime Museum – 126 Lipson Street, Port Adelaide
- Centre of Democracy - Institute Building, Cnr North Terrace & Kintore Avenue Adelaide (with the State Library of South Australia)



Legislation administered by the agency

History Trust of South Australia Act 1981

History Trust of South Australia Regulations 2022

The agency's performance

Performance at a glance

The Board of the History Trust of South Australia met on six occasions 22 August 2024, 24 October 2024, 13 February 2025 #1, 13 February 2025 #2, 10 April 2025 and 12 June 2025 as required under the *History Trust of South Australia Act 1981*.

Agency specific objectives and performance

In 2024-25 the History Trust of South Australia continued to engage audiences by bringing history, education and stories of South Australia to communities both locally and globally.

This could not be achieved without partnerships, public programs, grants and community engagement initiatives. This past year the HTSA partnered with the University of South Australia (UniSA), Reconciliation SA (RecSA), The Gladys Elphick Awards Committee, The Tourism Industry Council of SA (TiCSA), City of Adelaide, Freemasons SA/NT and Channel 44 to name but a few.

Two public orations were delivered with 589 people attending.

In August 2024 Associate Professor Natalie Harkin delivered the Gladys Elphick Oration, titled *APRON-SORROW / SOVEREIGN TEA: Aboriginal Domestic Service Stories in South Australia*. Professor Harkin spoke about her strong interest in archival justice, using archival-poetic methods to document community memory stories, Aboriginal women's domestic service labour histories, and Indigenous Living-Legacy archive innovations for our time.

To open the annual History Festival, The Patron of the Wilkins Project, Dr Richard Harris SC OAM, captivated the audience on 1 May by delivering the 2025 Sir Hubert Wilkins Oration *Unlock Your Inner Explorer*. A packed house at the Torrens Parade Ground were fascinated to hear from Dr Harris as he spoke of being inspired by historical figures who staked more than their reputation to advance the quest for knowledge, exploration and betterment of humanity. Dr Harris spoke on his mission to encourage young people to unlock their inner explorer, and the Oration was a resounding success.

During the month of May, over 590 events were delivered as part of the History Trust's annual History Festival, a vibrant celebration of South Australia's history, brought to life under the theme 'Decisions'. Five unique printed program covers showcased places and spaces where decisions are made. A new Focus Program, Tasting History, was introduced to highlight South Australia's rich food and beverage histories.

As part of the History Festival and connecting with audiences and communities, the Sir Hubert Wilkins bus trip returned by popular demand, once again selling out. On the journey to Mt Bryan Wilkins enthusiasts provided historical commentary on his life and times. The History Trust thanks the Sir Hubert Wilkins Memorial Cottage Committee for their generous hospitality and organising local speakers who joined the tour. A very full day was enjoyed by all in attendance.

Other Festival highlights included Back to Burra 180 – celebrating Burra’s 180th anniversary, the Migration Museum’s sold-out season of Births, Burials and Body snatching tours, the Komodo no Hi Japan Festival, the Kernewek Lowender Cornish Festival, Desert Voices: Afghan Outback Stories, and the pilot of the House of History at Ayers House featuring the acclaimed play ‘An Audience with Don Dunstan’ as well as 25 various history-focussed talks.

The History Festival continues to grow as the nation’s largest and most inclusive celebration of community history, fostering connections, curiosity, and providing a medium for sharing in South Australia’s unique stories.

In July 2024 the Governor of South Australia, Her Excellency the Hon Frances Adamson AC, while in the UK accepted the generous gift of Captain Matthew Flinders coffin plate by the descendants of Flinders to the people of South Australia. This object is one of many significant additions to the State History Collection during the year. The annual Bay to Birdwood in October 2024 was another outstanding celebration of one of the world’s great historic motoring events The “Back to 90’s” pricing campaign boosted attendances at the National Motor Museum for the finish festival, with over 10,000 visitors enjoying the festival atmosphere. Visitors enjoyed the vibrant atmosphere admiring over 1500 historic vehicles and interacted with their passionate owners. The Bay to Birdwood remains a joyful tribute to motoring heritage, uniting enthusiasts, families, and communities from across South Australia and beyond.

Through an ongoing charity partnership, the 2024 Bay to Birdwood proudly donated \$8,375 to Trees for Life, which supports vital environmental regeneration across South Australia.

The Priscilla fundraising campaign continued to shine with a Priscilla: Frock up & Find Out event as part of the History Festival dazzling the audience as they relived the magic of 90s Australian cinema. The History Trust also participated in various community events during the Feast Festival, including the annual Pride March and Picnic in the Park.

Members of the History Trust team, Glambassadors, Vonni and Troy-Anthony Baylis, and other Priscilla supporters from across Australia joined Minister Boyer in the 2025 Sydney Gay & Lesbian Mardi Gras parade, to help raise awareness of the ‘Save the Queen’ campaign.

Movie producers and crew continue to support the project through their in-depth knowledge and experiences from producing the movie. To assist in the fundraising campaign visit <https://www.history.sa.gov.au/pfaqs/>

The HTSA’s education program continues to evolve and change to offer experiences online, at our museums and through events and festivals so that all students no matter where they are, can learn about South Australia’s stories and history.

As part of the education program, in April 2025, the team created ‘Opal Wonders’, a five-part animated series with accompanying curriculum-aligned resources. Designed for Reception to Year 2 students, Opal Wonders teaches foundational history skills

and dispositions while exploring family history. For more information visit <https://education.history.sa.gov.au/resource/opal-wonders/>

For two weeks in May, nearly 400 students from a range of government, independent, and home schools took part in the History Trust's DreamBig program, 'Our Changing City' installed in the Migration Museum explored how Adelaide city has changed over time, from the pre-colonial period to today.

This year saw greater worldwide reach and engagement with our history and collections with four new online exhibitions: *Ahlan Wa Sahlan – Welcome: Hospitality in Arabic Culture*; *Holden and Me*; *On the Move: Adelaide and LGBTQ Migration*; and the *Power of Protest: Young People's Climate Action*. Curated with the support of external grants, and in collaboration with community members, artists, universities, and academics these exhibitions are rich explorations of South Australian stories and identities.

Our social media channels have increased reach and engagement this year as the History Trust identifies different ways to explore South Australian histories online.

At the National Motor Museum, a new exhibition was launched, the Sir Hubert Wilkins Travelling Roadshow, with Wilkins enthusiasts attending the launch with guest speakers. The exhibition features an historic vehicle, a 1939 Chevrolet 'Woody', donated by Dick and Pip Smith, as its centrepiece while the exhibition engages visitors with Wilkins' explorations and achievements

<https://motor.history.sa.gov.au/events/sir-hubert-wilkins-the-travelling-roadshow/>

The Talking History program returned with interesting topics: Writing Family History: warts and all, Painting South Australia's Past, South Australian Exceptionalism and All the World's a Stage

The History Trust continues to be a leading voice for the SA History Network and supporting community history organisations across the state. The Community Engagement team travelled over 3,000km visiting 38 community history organisations across the state. These visits supported groups with core business such as interpretation and collection care as well as assisting to develop projects and grant applications.

The Museums and Collections (Mac) program membership continues to grow welcoming 12 new members in 2024-25. In addition to directly support the SA History Network, the Community Engagement team also contributed to broader initiatives with the Galleries, Libraries and Museum Sector, presenting in workshops for Australian Library and Information Association, Ku Arts and Regional Galleries Association SA.

The History Trust Grant programs: MaC and SA History Fund (SAHF) awarded \$272,581. Highlights from the 2024-25 grant rounds included awarding a grant to Adelaide Contemporary Experimental for a research project investigating the history of women performance artists at the Experimental Arts Foundation. Another grant was for the publication of *John Martin's: The story of South Australia's beloved department store* by Paul Flavel. In the digital sphere a grant also saw the completion of a website for the National Railway Museum.

First Nations projects included the successful Impact Program, where the History Trust team delivers a factual timeline of events in South Australia's First Nations and Coloniser contact history. The Program explores perspectives, policies and practices impacting First Nations peoples through to current day. The program is co-designed with Aboriginal people and was delivered to over 1,000 participants.

The History Trust partnered with organisations on a number of Australian Research Council (ARC) funded projects; one of which will examine how a co-designed approach to digital museum practice can provide new and meaningful ways to record and share First Nations stories.

Karra Wirra Pari is another significant First Nations project which continues to the development of the board game "Karrawirraparri Journey". This board game seeks to teach primary and high school audiences about basic Kaurna histories and knowledges, including connection to Country, language, seasonal travel and ways of learning. This game has been an opportunity to establish new relationships with the Kaurna community and demonstrates the History Trust's commitment to promoting Aboriginal and Torres Strait Islander histories.

Agency Objectives	Indicators	Performance
<p><u>On-site</u></p> <p>Exhibitions: including permanent and temporary exhibitions</p> <p>Events & programs: including Festivals, tours, performances, lectures/talks, workshops, and holiday programs</p>	<p>Total onsite attendances: 170,976 (incl Bay to Birdwood finish Festival 10,025)</p> <p>Number of events and programs ran 237</p>	<p>South Australia's citizen and visitor experience of our history is enhanced through our cultural heritage offerings.</p> <p>Our public programs and events provide greater access to historical knowledge for citizens with an interest in our stories of place and people.</p>
<p><u>Off-site</u></p> <p>Exhibitions: including permanent and temp exhibitions</p> <p>Events & programs: including Festivals, performances, lectures/talks, workshops, and holiday programs</p>	<p>Total off-site attendance: 646,302 (includes Bay to Birdwood 115,000 and History Festival 192,950 with 597 events).</p> <p>Number of off-site events and programs ran 718</p>	<p>By touring exhibitions, we provide access to history, stories and collections for regional South Australians.</p> <p>By taking our public programs and events offsite we provide experiences and greater access to historical knowledge and stories of place and people for more South Australians.</p>

Agency objectives	Indicators	Performance
Education Programs Onsite	Total Education programs: CoD – 47 MM – 159 NMM – 33 SAMM – 355 Total – 594 Total Student Visitation: CoD – self-guided 1,878 MM – 5,536 NMM – 1,218 SAMM – 5,893 Total – 14,525	Onsite education programs ensure visiting students experience high quality curriculum aligned educational opportunities to engage with our state's maritime, migration, motoring and democratic histories. New and refreshed excursions have been designed with a student centred and experiential approach. Two new excursions <i>Encounters</i> and <i>Ghosts</i> benefited and were shaped by student and teacher trials and feedback. <i>Ghosts</i> targets year 9 students, a new school audience for the South Australian Maritime Museum.
Education Programs Off-site Museum In a box and VAILO	Programs delivered: 21 Students reached: 2,502	Museum in a Box kits provide greater statewide and regional access to our collections and programs. This year 1,502 students had the opportunity to engage with South Australia's history through the use of the selected handling objects and learning resources in the kits. In November 2024, the History Trust was again the presenting partner for VAILO ADL500 Schools Day, providing motoring themed education programs to 1,000 South Australian school children at the event.

Agency objectives	Indicators	Performance
Education Program Teachers PDs and Volunteers	PDs delivered: 5 Attendance numbers: 68	<p>Professional Development for teachers is delivered both online and in person, with in person events proving to be more popular over the last financial year.</p> <p>The History Trust also provides professional development opportunities via our volunteer teachers learner's advisory panel.</p>
Digital Engagement Education Program	EDU visits (sessions) to website: 11,145 EDU page views to website: 21,700	<p>A dedicated education website provides teachers with access to a range of free education programs, content and lesson plans to aid in the teaching of South Australia's histories and stories. More than three quarters of users are from South Australia. The most visited resource page from this financial year continues to be an extensive range of resources dedicated to local government and aligned to the civics and citizenship curriculum.</p>

Agency objectives	Indicators	Performance
Digital Engagement History Trust of SA	HTSA Number of visits to websites: 660,272 Number of websites page views: 1,829,286	Consistent overall engagement continues across core history and museum websites, providing access to museums, collections, education programs and South Australian history resources. Overall visitation increased 15% year on year. Digital collections recorded a 32% increase with 70,127 objects viewed through our collections portal and a further 12,228 through Google Arts and Culture. Contemporary dialogue around democracy and the Government's reinvigoration to civics and citizenship education, utilisation of our Centre of Democracy resources continues to grow with 57% increase in visitation and 70,999 individual page views.

Agency objectives	Indicators	Performance
Collection Management activities / Collection preservation	<p>Acquisitions 2024-25: 728</p> <p>Total items in the State History Collection: 38,340</p> <p>Percentage of the core collection digitised: 36%</p> <p>Collection items available to the public online: 16,618</p> <p>A further 17,752 historical photographs from ancillary photographic collections have been digitised and made available online.</p> <p>Total historical collections available to the public online: 34,370</p>	<p>The State History Collection aims to represent the depth and diversity of South Australia's* history, while recognising that there are many other public and private custodians of the state's moveable cultural heritage.</p> <p>Increasingly non-core collections (photographic collections) are being digitised to enrich the core collection and our digital storytelling around South Australia's history.</p> <p>(* The collection displayed at the National Motor Museum has a national focus).</p>

Agency objectives	Indicators	Performance
Grant programs	<p>Museum and Collections (MaC)</p> <p>A total of \$272,581 was allocated in 2024-25.</p> <p>MaC Projects grant round 8 was run in two parts during 2024-25. Small grants were open all year and funded to \$17,645.</p> <p>The History Trust received 50 MaC applications of which 26 were approved and 23 small grant applications of which 20 were approved.</p>	<p>MaC grant fund supports the History Trust's MaC Development and Standards Program by providing direct grants to community museums and historical groups that manage collections and promote South Australia's history.</p>
	<p>South Australian History Fund (SAHF)</p> <p>The SAHF grant round received 59 applications. \$106,173 was allocated to 24 projects.</p>	<p>SAHF provides grant support to projects, research and publications that contribute to the knowledge, understanding and sharing of South Australia's rich and diverse history.</p>

Agency objectives	Indicators	Performance
YouTube engagement (Education)	<p>Total video views (Education) 22,276</p> <p>Watch hours (Education) 825.3</p>	<p>YouTube (and social media more generally for teachers) provide important ways for the History Trust to engage teachers and students with dynamic shortform curriculum aligned content.</p> <p>Our YouTube channels are popular with those seeking entertaining and educational content on South Australia's history, demonstrating the value of our work engaging audiences online with our rich history.</p>
YouTube engagement (History Trust and National Motor Museum)	<p>Total video views (HTSA): 58,100</p> <p>Watch hours (HTSA): 2025.3</p>	<p>While our National Motor Museum has a high cumulative number of views across hundreds of videos (35,800 views), the highest performing annual video was from our Education channel's <i>How to History – Historical Sources</i> (3,902 views). Collectively the 6-part <i>How to History</i> series was viewed 10,577 times. This demonstrates the growing demand for short, engaging historical skills based resources for South Australian teachers and students.</p>

Agency objectives	Indicators	Performance
Research	<p>2024-2025</p> <p>The History Trust researches and preserves South Australian history for future generations.</p> <p>History Trust employees undertake research across a range of fields, including history, museology, audience engagement and collections. Research undertaken in 2024-25 focused on the organisation's partnerships with universities, particularly in the undertaking and development of Australian Research Council (ARC) Linkage and Discovery projects.</p> <p>The History Trust is a Partner Organisation in the current ARC Linkage projects: 'Comedy Country: Australian performance comedy as an Agent of Change'. 'Australian Legacies of Slavery'. 'Co-designing Aboriginal Digital Museology Frameworks in the Southern Gulfs'.</p>	<p>The History Trust researches and preserves South Australian history for future generations.</p>

Agency objectives	Indicators	Performance
Volunteers	<p>Number of History Trust volunteers: 65 (including Major Events)</p> <p>Hours contributed: 5,113 hours</p>	<p>Volunteers enhance the capacity of the History Trust to fulfil its objectives. In return volunteers benefit from a social connection to other people and the dignity of making a value contribution to public good.</p> <p>The 2024 Bay to Birdwood event saw 29 HTSA volunteers and additional 44 managed by externally provider.</p>

Corporate performance summary

The History Trust demonstrated continued adherence to fair and equitable practices, including recruitment and the performance and development review process.

Employment opportunity programs

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

Agency performance management and development systems

Performance management and development system	Performance
The History Trust has a manual system	The History Trust continues to undertake performance reviews with employees twice a year, in accordance with the commissioner's guidelines. Compliance in 2024-2025 was 85% of employee headcount.

Work health, safety and return to work programs

Program name	Performance
Management of Work Health and Safety	During 2024-25, the History Trust maintained management of Work Health and Safety systems. The History Trust has continued to manage a program of continuous improvement in 2024-25, including site inspections, policy review, risk assessments, and other WHS documentation.

Workplace injury claims	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Total new workplace injury claims	0	1	-100%
Fatalities	0	0	0
Seriously injured workers*	0	0	0
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0

*number of claimants assessed during the reporting period as having a whole person impairment meeting the relevant threshold under the Return to Work Act 2014 (Part 2 Division 5)

Work health and safety regulations	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$1,831	\$8,605	-79%
Income support payments – gross (\$)	\$92,382	\$102,846	-10%

**before third party recovery

Data for previous years is available at:

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

Executive employment in the agency

Executive classification	Number of executives
SAES-1	1

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

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-2023 are attached to this report.

Statement of Comprehensive Income	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Total Income	17 312	18 701	1 389	12 196
Total Expenses	13 323	13 730	407	11 139
Net Result	3 989	4 971	982	1 057
Total other comprehensive income	-	-		3 601
Total comprehensive Result	3 989	4 971	982	4 658

Statement of Financial Position	2024-2025-YY Actual \$000s	2023-24 Actual \$000s
Current assets	11 066	6 082
Non-current assets	46 944	47 428
Total assets	58 010	53 510
Current liabilities	1 187	1 904
Non-current liabilities	2 378	2 132
Total liabilities	3 565	4 036
Net assets	54 445	49 474
Equity	54 445	49 474

Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	\$5,250

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

Consultancies	Purpose	\$ Actual payment
NIL		

Data for previous years is available at:

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

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$333,236

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

Contractors	Purpose	\$ Actual payment
Comunet Unit Trust	ICT Managed Services & Cloud services	\$461,831
Super Studio Australia Pty Ltd	Marketing & Philanthropy	\$179,419
Advanced Solutions	CRM Developer	\$140,911
SCC (SA) Pty Ltd T/A	Cleaning Contractor	\$94,521
Pivotal Business Technology	DAM's Developer	\$59,880
Hosking Willis Architecture	Professional Architect	\$59,050
Studio 1 Exhibitions Pty Ltd	Exhibition Development	\$52,600

Contractors	Purpose	\$ Actual payment
Aegeus Executive Group Pty Ltd	Recruitment	\$33,583
Altus Traffic Pty Ltd *Main	Traffic control for B2B	\$29,122
Brennan It	Intranet Developers	\$26,880
Powerhouse Consultancy	Custom Clearance Agent	\$26,850
For Mile Events Pty Ltd	Traffic control for B2B	\$26,832
Simmons & Sons Enterprises	Brochure Distribution	\$26,596
57 Films Pty Ltd	Film production	\$21,320
C44 Adelaide Limited	Radio Broadcast	\$17,103
Australian Green Clean	Asbestos	\$12,652
Cerulean Creative Studios	Exhibition Development	\$12,500
Craig Bunker	Animation Developer	\$11,600
Neil Cole Playwright	Performer	\$10,466
	Total	\$ 1,303,716

Data for previous years is available at:

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

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts](#).

The website also provides details of [across government contracts](#).

Risk management

Risk and audit at a glance

No instances to report

Fraud detected in the agency

Category/nature of fraud	Number of instances
N/A	NIL

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

Strategies implemented to control and prevent fraud

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

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

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

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

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

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

- All transactions (including Purchase Card activity) are approved by the appropriate Trust financial authorisation delegate.
- All transactions are checked on a monthly basis against the general ledger.
- Head of Business, Compliance and Culture reviews all transactions involving expenditure over \$2,000.
- Risk registers are maintained, including measures to mitigate the risk of fraud. Risk registers are reviewed annually by Senior Managers and the Chief Executive Officer, and noted at a Board meeting at the time.

- All new employees and volunteers are required to undertake a child-related employment screening and attain a clearance via the Department for Human Services (DHS) prior to the commencement of their employment with the Trust. The Trust mandates this Code of Conduct every five years in accordance with our commitment to compliance under the *Children's Protection Act 1993*.
- During induction, new employees are required to read and sign-off on policies covering various business practices, including the Code of Ethics for the South Australian Public Sector and the South Australian Public Sector Fraud and Control Corruption Policy.

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

Public interest disclosure

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

- **NIL**

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

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

Reporting required under any other act or regulation

Act or Regulation	Requirement
NIL	

Reporting required under the *Carers' Recognition Act 2005*

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

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

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

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	1
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	
Communication	Communication quality	Inadequate, delayed or absent communication with customer	
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	1
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	
		Total	2

Additional Metrics	Total
Number of positive feedback comments	Many via social media and through direct positive feedback interactions within the Museums and at the many events over the financial year.
Number of negative feedback comments	2
Total number of feedback comments	
% complaints resolved within policy timeframes	100%

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/e0286abe-d1ba-4cbd-a48b-628b854f3cf9>

Service Improvements

The low number of customer complaints and negative feedback is evidence of the high-quality customer service and training of our public facing employees. There were two complaints received one related to the unavoidable instance of cancellation of a tour for extreme weather and the other complaint was due to dissatisfaction of a visitor regarding car club entry rules. Both complaints were responded to in a timely manner, with positive outcomes in both instances. These complaints provided the opportunity to review our processes and provide additional training to the team.

Overwhelmingly the feedback received is of a highly positive nature, with visitors' commendation of the museum exhibitions, tours and events experiences and acknowledgement of the skills and knowledge of HTSA employees.

Additionally, the History Trust of South Australia has undertaken a full review of External Service Charter and developed indicative customer communication and response timeframes for the broad spectrum of enquiries received.

Compliance Statement

The History Trust of South Australia is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The History Trust of South Australia has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

Appendix: Audited financial statements 2024-25

INDEPENDENT AUDITOR'S REPORT



Government of South Australia
Audit Office of South Australia

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

To the Chair History Trust of South Australia

Opinion

I have audited the financial report of the History Trust of South Australia and the consolidated entity comprising the History Trust of South Australia and its controlled entities for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the History Trust of South Australia and its controlled entities as at 30 June 2025, their financial performance and their cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chair, Chief Executive Officer and the Head of Business, Compliance and Culture.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the History Trust of South Australia and its controlled entities. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive Officer and Board of Trustees for the financial report

The Chief Executive Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Disclosure and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive Officer is responsible for assessing the entity's and consolidated entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

The Board of Trustees is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 17(3) of the *History Trust of South Australia Act 1981*, I have audited the financial report of the History Trust of South Australia and its controlled entities for the financial year ended 30 June 2025.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the History Trust of South Australia's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive Officer
- conclude on the appropriateness of the Chief Executive Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive Officer and the Board of Trustees about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue
Deputy Auditor-General

26 September 2025

History Trust of South Australia

**Financial Statements
for the year ended
30 June 2025**

History Trust of South Australia
Certification of Financial Statements
For the year ended 30 June 2025

Certification of the Financial Statements

We certify that the:

- financial statements of the History Trust of South Australia:
 - are in accordance with the accounts and records of the History Trust of South Australia;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the History Trust of South Australia at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the History Trust of South Australia for the financial year over its financial reporting and its preparation of financial statements have been effective.



D Tims

Head of Business, Compliance &
Culture
**HISTORY TRUST OF SOUTH
AUSTRALIA**

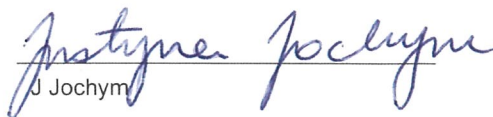
26 September 2025



M Neale

Chair
**HISTORY TRUST OF SOUTH
AUSTRALIA**

26th September 2025



Chief Executive Officer
**HISTORY TRUST OF SOUTH
AUSTRALIA**

26 September 2025

History Trust of South Australia
Statement of Comprehensive Income
For the year ended 30 June 2025

		2025	2024	2025	2024
		Consolidated	Consolidated	HTSA	HTSA
		\$'000	\$'000	\$'000	\$'000
Income					
Sales of goods and services	3.2	2 031	2 027	2 031	2 027
Other Income	3.3	771	534	705	472
Resources received free of charge	3.4	1 004	805	1 002	805
Grants and subsidies	3.1	14 352	7 965	14 352	7 965
Donations	3.5	543	865	543	864
Total income		18 701	12 196	18 633	12 133
Expenses					
Employee related expenses	4.1	7 323	4 763	7 291	4 763
Supplies and services	4.2	5 019	5 119	5 013	5 114
Depreciation and amortisation	6.1, 6.2	984	788	984	788
Grants and subsidies expense	4.3	395	399	395	399
Loss on disposal of non-current assets	6.1, 6.5	9	70	9	70
Total expenses		13 730	11 139	13 692	11 134
Net result		4 971	1 057	4 941	999
Other comprehensive income					
<i>Items that will not be reclassified to net result</i>					
Changes in property, plant and equipment asset revaluation surplus	6.1	2 408	3 601	2 408	3 601
Total other comprehensive income		2 408	3 601	2 408	3 601
Total comprehensive result		7 379	4 658	7 349	4 600

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

History Trust of South Australia
Statement of Financial Position
As at 30 June 2025

		2025	2024	2025	2024
	Note	Consolidated	Consolidated	HTSA	HTSA
		\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	5.1, 5.2	10 678	5 669	9 147	4 168
Receivables	5.3	317	323	312	317
Inventories		71	90	71	90
Total current assets		11 066	6 082	9 530	4 575
Non-current assets					
Receivables	5.3	3	15	3	15
Property, plant and equipment	6.1, 6.3, 6.4	23 945	22 463	23 945	22 463
Heritage collections	6.5	25 404	24 950	25 404	24 950
Total non-current assets		49 352	47 428	49 352	47 428
Total assets		60 418	53 510	58 882	52 003
Current liabilities					
Payables	7.2	267	1 140	267	1 138
Provisions	7.4	144	98	144	98
Lease liabilities	7.5	-	8	-	8
Employee related liabilities	7.3	776	591	775	591
Other non-financial liabilities	7.6	-	67	-	67
Total current liabilities		1 187	1 904	1 186	1 902
Non-current liabilities					
Provisions	7.4	1 564	1 354	1 564	1 354
Lease liabilities	7.5	-	1	-	1
Employee related liabilities	7.3	814	777	814	777
Total non-current liabilities		2 378	2 132	2 378	2 132
Total liabilities		3 565	4 036	3 564	4 034
Net assets		56 853	49 474	55 318	47 969
Equity					
Retained earnings		26 745	21 774	25 210	20 269
Asset revaluation surplus		30 108	27 700	30 108	27 700
Total equity		56 853	49 474	55 318	47 969

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

History Trust of South Australia
Statement of Changes in Equity
For the year ended 30 June 2025

Consolidated	Asset revaluation surplus	Retained earnings	Total equity
	\$'000	\$'000	\$'000
Balance at 1 July 2023	24 099	20 717	44 816
Net result for 2023-24	-	1 057	1 057
Gain on revaluation of land and buildings	3 601	-	3 601
Total comprehensive result for 2023-24	3 601	1 057	4 658
Balance at 30 June 2024	27 700	21 774	49 474
Net result for 2024-25	-	4 971	4 971
Gain on revaluation of land and buildings	2 408	-	2 408
Total comprehensive result for 2024-2025	2 408	4 971	7 379
Balance at 30 June 2025	30 108	26 745	56 853

HTSA	Asset revaluation surplus	Retained earnings	Total equity
	\$'000	\$'000	\$'000
Balance at 1 July 2023	24 099	19 270	43 369
Net result for 2023-24	-	999	999
Gain on revaluation of land and buildings	3 601	-	3 601
Total comprehensive result for 2023-24	3 601	999	4 600
Balance at 30 June 2024	27 700	20 269	47 969
Net result for 2024-25	-	4 941	4 941
Gain on revaluation of land and buildings	2 408	-	2 408
Total comprehensive result for 2024-2025	2 408	4 941	7 349
Balance at 30 June 2025	30 108	25 210	55 318

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

History Trust of South Australia
Statement of Cash Flows
For the year ended 30 June 2025

	2025 Consolidated \$'000	2024 Consolidated \$'000	2025 HTSA \$'000	2024 HTSA \$'000
Cash flows from operating activities				
<u>Cash inflows</u>				
Fees and charges	88	290	87	290
Grants and subsidies	14 364	7 969	14 364	7 969
Interest received	510	362	445	301
GST recovered	455	467	455	467
Donations	80	147	80	146
Sale of goods and services	2 104	2 152	2 104	2 152
<u>Cash outflows</u>				
Employee related payments	(6 761)	(6 470)	(6 730)	(6 470)
Payments for supplies and services	(5 348)	(5 089)	(5 343)	(5 085)
Payments of grants and subsidies	(415)	(433)	(415)	(433)
Interest paid	(1)	-	(1)	-
Net cash from/(used in) operating activities	5 076	(605)	5 046	(663)
Cash flows from investing activities				
<u>Cash outflows</u>				
Purchase of property, plant and equipment	(58)	(8)	(58)	(8)
Purchase of heritage collection	-	(251)	-	(251)
Net cash used in investing activities	(58)	(259)	(58)	(259)
Cash flows from financing activities				
<u>Cash outflows</u>				
Repayment of leases	(9)	(16)	(9)	(16)
Net cash used in financing activities	(9)	(16)	(9)	(16)
Net decrease in cash and cash equivalents	5 009	(880)	4 979	(938)
Cash and cash equivalents at the beginning of the reporting period	5 669	6 549	4 168	5 106
Cash and cash equivalents at the end of the reporting period	10 678	5 669	9 147	4 168

5.1

The accompanying notes form part of these financial statements

History Trust of South Australia

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

1. About the History Trust of South Australia

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

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

Name of controlled entities	Place of incorporation	Registered
The Migration Museum Foundation Incorporated	Australia	1999-2000
The History Trust of South Australia Foundation Incorporated	Australia	2013-2014

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

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

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

The financial statements are prepared based on a 12-month period and presented in Australian currency. All amounts in the financial statements and the accompanying notes have been rounded to the nearest (\$'000) thousand dollars. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets that are to be sold, consumed or realised as part of the normal 12-month operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the department has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

The Trust is not subject to income tax. The Trust is liable for payroll tax, fringe benefits tax (FBT), goods and services tax (GST) and emergency services levy (ESL).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included. The net amount of GST recoverable from the ATO is included as part of receivables.

History Trust of South Australia
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

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

Material accounting policies are set out throughout the notes.

1.2. Objectives

The objectives of the Trust are to:

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

The Trust's principal source of funds consists of grants from the State Government. Please refer to Note 3.1. and 3.5.

2. Board and committees

2.1. Key management personnel

Key management personnel of the Trust include the Minister for Education, Training and Skills (the Minister), Board members and the Chief Executive Officer who have responsibility for the strategic direction and management of the Trust.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via DTF) under section 6 the *Parliamentary Remuneration Act 1990*.

Total compensation for the Trust's key management personnel was \$381 000 (2024: \$255 000).

Transactions with key management personnel and other related parties

Related parties of the Trust include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all other public authorities that are controlled and consolidated into the whole of government statements and other interests of the Government. There were no significant transactions between key management personnel and other related parties.

The Trust received services free of charge and office accommodation and storage facilities from public authorities as detailed in note 3.4 and 4.2 respectively.

History Trust of South Australia
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

2.2. Board and committee members

Members during the 2024-25 financial year were:

Board of Trustees

Ms E Ho, OAM (Chair)	Mr D O'Loughlin
Dr E Balan-Vnuk	Prof A Reid AM
Dr V Drapac	Dr J Thomas
Ms C Grantskalns	
Mr M Neale	

Migration Museum Foundation

Ms E Ho, OAM (Chair)	Mr S Smith**
Ms N Brine*	Ms G Theseira-Haese**
Mr P Rees*	Ms J Benger*

History Trust of South Australia Foundation

Ms E Ho, OAM (Chair)
Mr G Mackie*, OAM
Ms D Tims*

Remuneration

	2025	2024
	Number of	Number of
	members	members
The number of members whose remuneration received/receivable falls within the following bands:		
\$0	7	7
\$1 - \$19 999	8	8
Total number of members	15	15

The total remuneration received or receivable by members was \$21 000 (2024: \$19 000). Remuneration of members includes all costs paid/payable to board members, such as sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

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

**These committee members did not receive any remuneration during the financial year, as their positions are held on a voluntary basis.

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3. Income

3.1. Grants and subsidies

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Commonwealth-sourced grants	28	7	28	7
SA Government grants				
Recurrent grant	7 774	7 375	7 774	7 375
Capital grant	6 156	354	6 156	354
SA Government grants and subsidies	338	196	338	196
Total SA Government grants	14 268	7 925	14 268	7 925
Other grants and subsidies	56	33	56	33
Total grants and subsidies	14 352	7 965	14 352	7 965

The Trust receives an annual operating grant and capital grant from the Department for Education. Funding from the State Government is recognised upon receipt.

3.2. Sales of goods and services

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Fee for service	143	139	143	139
Admissions and tours	1 355	1 295	1 355	1 295
Sales of goods	263	281	263	281
Sponsorships	198	233	198	233
Facilities hire	72	79	72	79
Total sales of goods and services	2 031	2 027	2 031	2 027

Revenue from fees for service, sales of goods and hire services is recognised at a point in time as services are provided. Sponsorship, admissions and tours revenue are recognised upon receipt.

3.3. Other Income

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Insurance recoveries	-	1	-	1
Other recoveries	142	161	142	161
Interest income	510	360	445	298
Other	119	12	118	12
Total other income	771	534	705	472

Other income is recognised upon receipt.

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3.4. Resources received free of charge

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Artlab conservation services	776	634	776	634
Shared Services SA services	143	141	143	141
DPC ICT services	15	15	15	15
DPC Media monitoring	15	15	15	15
Audit Office of South Australia services	55	-	53	-
Total resources received free of charge	1 004	805	1 002	805

Under arrangements with Shared Services SA and the Department of the Premier and Cabinet (Artlab and ICT services), these agencies are directly appropriation funded for the services provided to general government agencies. Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated.

Services provided by Artlab relate to conservation services for heritage collection items. The Trust receives financial accounting, taxation, payroll, accounts payable and accounts receivable services from Shared Services SA free of charge. The Trust receives ICT services and media monitoring services free of charge, from the Department of the Premier and Cabinet.

The Trust also receives audit services free of charge from the Audit Office of South Australia in relation to work performed under the *Public Finance and Audit Act 1987*. A corresponding expense is recognised in the financial statements (refer note 4.2.). No other services were provided by the Audit Office of South Australia.

3.5. Donations

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Donations	95	147	95	146
Donations of heritage assets	448	718	448	718
Total donations	543	865	543	864

Donations of cash are recognised upon receipt. Donations of heritage assets include vehicles. Refer to note 6.5 for the valuation of these donations.

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4. Expenses

4.1. Employee related expenses

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Salaries and wages	5 003	4 498	4 976	4 498
Superannuation	657	555	654	555
Annual leave	496	404	496	404
Payroll tax	276	246	274	246
Other employment related expenses	294	411	294	411
Skills and experience retention leave	19	20	19	20
Board fees	21	17	21	17
Long service leave	193	87	193	87
Workers compensation	364	(1 475)	364	(1 475)
Total employee related expenses	7 323	4 763	7 291	4 763

Superannuation

The Trust's employees are employed under Division 4 of the *History Trust of South Australia Act 1981*. The superannuation expense represents the Trust's contribution to superannuation plans in respect of current services of current employees.

Employee Remuneration

There was only one employee whose remuneration exceeded the executive base level remuneration rate of \$172 001 in 2024-25 (2024: \$166 001). Remuneration received or due and receivable by the employee was \$248 000 (2024: \$236 000), which is included in employee benefits expenses.

Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any other related fringe benefits tax.

Targeted voluntary separation packages (TVSP)

No staff members received a TVSP during the reporting period (2024: nil).

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4.2. Supplies and services

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Accommodation	943	905	943	905
Information technology	810	613	810	613
Conservation	776	638	776	638
Building Maintenance	364	497	364	497
Professional fees	348	368	348	368
Marketing and promotion	308	397	305	397
Communication and stationery	189	226	189	226
Cost of goods sold	174	199	174	199
Insurance and risk management	167	137	167	137
Projects	149	389	149	389
Shared Services SA charges	143	141	143	141
Exhibitions and collections	128	226	128	226
Minor equipment	125	126	125	126
Travel	114	64	114	64
Audit fees	56	56	53	53
Consultants	5	-	5	-
Other expenses	220	137	220	135
Total supplies and services	5 019	5 119	5 013	5 114

Accommodation

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

4.3. Grants and subsidies expense

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Museums and Collections Fund	300	263	300	263
South Australian History Fund	95	136	95	136
Total grants and subsidies expense	395	399	395	399

5. Financial assets

5.1. Financial assets

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Financial assets measured at amortised cost				
Cash and cash equivalents	10 678	5 669	9 147	4 168
Contractual receivables	207	128	202	122
Total financial assets	10 885	5 797	9 349	4 290

History Trust of South Australia
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

5.2. Cash and cash equivalents

Cash is comprised of Deposits with the Treasurer.

Cash is measured at nominal amounts. The History Trust of South Australia Account is an interest bearing deposit account with the Treasurer of South Australia pursuant to section 21 of the *Public Finance and Audit Act 1987*.

5.3. Receivables

	2025 Consolidated \$'000	2024 Consolidated \$'000	2025 HTSA \$'000	2024 HTSA \$'000
Current receivables				
<u>Contractual receivables</u>				
Trade receivables	122	70	122	70
Other receivables	85	58	80	52
Total contractual receivables	207	128	202	122
<u>Statutory receivables</u>				
GST input tax recoverable	100	176	100	176
Workers compensation receivable	-	3	-	3
Total statutory receivables	100	179	100	179
Prepayments	10	16	10	16
Total current receivables	317	323	312	317
Non-current receivables				
<u>Statutory receivables</u>				
Workers compensation receivable	3	15	3	15
Total statutory receivables	3	15	3	15
Total non-current receivables	3	15	3	15
Total receivables	320	338	315	332

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Impairment losses relate to contracts with customers external to SA Government.

Statutory receivables

Statutory receivables do not arise from contracts with customers. They are related to taxes and tax equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are not financial assets.

Workers compensation recoveries are related to the interim benefits receivable from employees pursuant to Section 32(3) of Return to Work Act 2014. This receivable is recognised when the relevant employees' claims are rejected.

No impairment loss was recognised in relation to statutory receivables.

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6. Non-financial assets

6.1. Property, plant and equipment by asset class

Property, plant and equipment comprises tangible assets owned and right-of-use (leased) assets. The assets presented below do not meet the definition of investment property.

Reconciliation of property, plant and equipment

Consolidated and HTSA 2024-25	Land	Buildings and improvements	Work in Progress	Leasehold improvements	Plant and equipment	Right of use vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount 1 July 2024	7 615	12 867	-	642	1 328	11	22 463
Additions	-	-	49	-	9	26	84
Disposals	-	-	-	-	(17)	(26)	(43)
Accumulated depreciation on disposals	-	-	-	-	17	-	17
Revaluation increment	693	1 715	-	-	-	-	2 408
Subtotal:	8 308	14 582	49	642	1 337	11	24 929
Gains/(losses) for the period recognised in net result:							
Depreciation and amortisation	-	(740)	-	(113)	(120)	(11)	(984)
Subtotal:	-	(740)	-	(113)	(120)	(11)	(984)
Carrying amount at 30 June 2025	8 308	13 842	49	529	1 217	-	23 945
Gross carrying amount							
Gross carrying amount	8 308	14 581	49	822	2 003	-	25 763
Accumulated depreciation/amortisation	-	(739)	-	(293)	(786)	-	(1 818)
Carrying amount at 30 June 2025	8 308	13 842	49	529	1 217	-	23 945

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Notes to and forming part of the financial statements

For the year ended 30 June 2025

6.2. Useful life and depreciation of non-financial assets

All non-current assets, having a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential, in this case in a straight line basis.

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

Land and heritage collections are not depreciated.

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

Review of accounting estimates

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

6.3. Property, plant and equipment owned by the Trust

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Owned property, plant and equipment is subsequently measured at fair value. Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position.

Property, plant and equipment excluding right-of-use assets with a value equal to or in excess of \$5 000 are capitalised, otherwise it is expensed. Work in progress is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$5 000.

Land, buildings and heritage collections are revalued every six years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Land and buildings

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

An independent materiality review of land and buildings was performed by a Certified Practising Valuer from Aon Risk Services Australia Limited as at 30 June 2024.

Both valuations have determined the fair value of land using the market approach. The valuations were based on recent market transactions for identical or similar land in use, type and condition. For land classified as restricted in use, fair value was determined by applying an adjustment to reflect the restriction.

Both valuations have determined the fair value of buildings using the current replacement cost with an exception of the Maritime Museum Building which was updated to the market approach. The current replacement cost has been used due to there not being an active market. The current replacement cost considered the need for ongoing provision of government services, specialised nature and restricted use of the assets, their size, condition, and location. The valuation used estimates based on current accepted design and construction practices, notwithstanding, future design and construction techniques may evolve and vary from current design and construction techniques.

As at 30 June 2025, management valuation assessment was performed for the Trust's land and buildings using indices supplied by the Office of the Valuer-General for estimated cost and market values based on location. It was determined that carrying amounts of land and buildings should be increased to better reflect fair value based on changes in

History Trust of South Australia

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replacement cost and market conditions. The Office of the Valuer-General indices were considered appropriate for this purpose.

Plant and equipment

All items of plant and equipment owned by the Trust that had a fair value at the time of acquisition that was less than \$1.5 million and had an estimated useful life less than three years' have not been revalued. The carrying value of these items are deemed to approximate fair value.

6.4. Property, plant and equipment leased by the Trust

Right-of-use assets leased by the Trust are measured at cost.

Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under AASB 16 Leases. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use assets and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

The Trust has a limited number of leases:

- 4 motor vehicle leases with the South Australian Government Financing Authority (SAFA). These leases were de-recognised in accordance with AASB 16 Leases and are no longer accounted for as right-of-use assets from 1 April 2025. Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.

The lease liabilities related to the right-of-use vehicles are disclosed in note 7.6. Depreciation expenses related to the leases are disclosed in note 6.1.

6.5. Heritage collections

Reconciliation of heritage collections

Consolidated and HTSA 2024-25	Consolidated & HTSA \$'000
Carrying amount 1 July 2024	24 950
Donations	448
Disposals	(9)
First time recognition	15
Carrying amount at 30 June 2025	25 404

Heritage collections is known as the State History Collection which includes assets located at the Migration Museum, the South Australian Maritime Museum, the National Motor Museum and the Centre of Democracy. The majority of assets are located in collection storage facilities.

The State History Collection was previously managed as four separate sub-collections: the Migration Museum Collection, the South Australian Maritime Museum Collection, the National Motor Museum Collection and the Directorate Collection. The collections reflect the history of the collection and the themes of the Trust's museums. The State History Collection includes documents, objects and textiles that record the settlement and migration history of South Australia; objects significant to broader South Australian history, including railway, industrial, political, health, working and domestic life; and items that document the maritime history of South Australia, including vessels. The collection objects relevant to the National Motor Museum are national in scope, comprising a large collection of cars, motorcycles and commercial vehicles, many of which are vintage, veteran and classic vehicles.

The State History Collection includes many items that are complex to value given considerations of market value and their unique representation of South Australia's social history. A complete revaluation of all collections was completed as

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at 30 June 2023 by James Munroe of Aon Global Risk Consulting, a valuer specialising in the valuation of heritage collections.

Donated heritage assets are initially recognised at their fair value, as income (note 3.5.) and as an asset in heritage collections. Fair value was determined by estimating the cost based on the limited market information available for similar heritage assets.

7. Liabilities

7.1. Financial liabilities

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Financial liabilities measured at amortised cost				
Contractual payables	37	147	37	147
Lease liabilities	-	9	-	9
Total financial liabilities	37	156	37	156

7.2. Payables

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Current				
Accrued expenses	230	993	230	991
Contractual payables	37	147	37	147
Total current payables	267	1 140	267	1 138
Total payables	267	1 140	267	1 138

Payables are measured at nominal amounts.

Payables and accrued expenses are recognised for all amounts owing but unpaid. Payables are normally settled within 15 days from the date the invoice is received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Contractual payables

Contractual payables are normally settled within 15 days from the date the invoice is received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents as well as statutory fees and charges.

Statutory payables are carried at cost. They are not financial liabilities.

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7.3. Employee related liabilities

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Current				
Long service leave	102	88	102	88
Annual leave	495	382	495	382
Accrued salaries and wages	23	-	22	-
Skills and experience retention leave	27	19	27	19
Employment on-costs	129	102	129	102
Total current employee related liabilities	776	591	775	591
Non-current				
Long service leave	737	704	737	704
Employment on-costs	77	73	77	73
Total non-current employee related liabilities	814	777	814	777
Total employee related liabilities	1 590	1 368	1 589	1 368

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts.

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

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date. The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid. Salary inflation rate for annual leave, skills and experience retention leave liability changed from 2.4% in 2024 to 3.2% in 2025. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Long service leave

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

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which is then applied to the Trust's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the Trust. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liability. The discount rate used in measuring the liability is reflective of the yield on another key assumption. The discount rate is reflective of the yield on long-term Commonwealth Government bonds.

The yield on long-term Commonwealth Government bonds remains unchanged at 4.25%. No movement in the bond yield, which is used as the rate to discount future long-term Commonwealth bonds, results in an immaterial movement in the reported long service leave liability.

The actuarial assessment performed by DTF resulted in the salary inflation rate remaining unchanged at 3.5% in 2025 for long service leave liability.

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The long service leave provision is classified as current or non-current using the average leave pattern history of previous years.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. The proportion of long service leave to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

The Trust contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has remained unchanged at 44% in 2025 and the average factor for the calculation of employer superannuation on-costs has increased from the 2024 rate (11.5%) to 12% in 2025. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is immaterial. The impact on future periods is impracticable to estimate.

7.4. Provisions

All provisions relate to workers compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	2025	2024	2025	2024
	Consolidated	Consolidated	HTSA	HTSA
	\$'000	\$'000	\$'000	\$'000
Movements in provisions				
Carrying amount at the beginning of the period	1 452	3 114	1 452	3 114
Additions	17	9	17	9
Payments	(108)	(112)	(108)	(112)
Re-measurement	347	(1 559)	347	(1 559)
Carrying amount at the end of the period	1 708	1 452	1 708	1 452

The Trust is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, the Trust is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventive programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by average claim sizes and other economic and actuarial assumptions.

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7.5. Lease liabilities

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year.

The total cash outflow for leases in 2024-25 was \$9 000 (2024: \$16 000) which related to the repayment of leases.

Right-of-use assets are disclosed in note 6.1 and 6.4.

7.6. Other non-financial liabilities

	2025 Consolidated \$'000	2024 Consolidated \$'000	2025 HTSA \$'000	2024 HTSA \$'000
Current				
Contract liabilities	-	66	-	66
AR refund	-	1	-	1
Total current other liabilities	-	67	-	67
Total other non-financial liabilities	-	67	-	67

8. Outlook

8.1. Unrecognised commitments

Commitments arising from contractual sources are disclosed at their nominal value and inclusive of non-recoverable GST.

Contractual commitments to acquire property, plant and equipment

	2025 \$'000	2024 \$'000
Within one year	955	-
Contractual commitments to acquire property, plant and equipment	955	-

Other contractual commitments

	2025 Consolidated \$'000	2024 Consolidated \$'000
Within one year	749	912
Later than one year but not later than five years	1 214	1 828
Later than five years	-	222
Total other contractual commitments	1 963	2 962

The Trust's commitments comprise of cleaning contracts, MoAA with DIT for accommodation and an ICT contract relating to managed service, cloud and AWS hosting.

8.2. Contingent assets and liabilities

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

The Trust is not aware of any contingent assets or contingent liabilities as at 30 June 2025.

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8.3. Events after the reporting period

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

