

Creative Australia

Entity resources and planned performance

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- Section 1: Entity overview and resources 275**
 - 1.1 Strategic direction statement 275
 - 1.2 Entity resource statement 276
 - 1.3 Budget measures 277

- Section 2: Outcomes and planned performance 278**
 - 2.1 Budgeted expenses and performance for Outcome 1 279

- Section 3: Budgeted financial statements 282**
 - 3.1 Budgeted financial statements 282
 - 3.2 Budgeted financial statements tables 284

Creative Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

Creative Australia is the Australian Government's principal arts investment, development, funding, and advisory body with a purpose to champion and invest in arts and creativity for a dynamic and creative Australia. Creative Australia has a national leadership role in supporting and building Australia's cultural infrastructure by ensuring local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries. Creative Australia achieves this by:

- investing in artists and organisations through grants, fellowships and awards that enable art to be created and experienced
- advocating for the social, cultural and economic value of the arts and creativity
- advising government on matters connected with the arts
- managing government-directed initiatives and frameworks in support of the arts
- delivering strategic development activity that builds industry capacity, increases markets and audiences for Australian creative work and enables more people to be inspired by and benefit from their creative engagement
- conducting research and analysis that deepens the understanding of the role and value of arts and creativity
- encouraging, facilitating and recognising public sector, private sector, philanthropic and commercial support for, and investment in the arts
- supporting artists, creative and cultural workers by providing advice on issues of pay, safety and welfare in the arts and culture sector
- collaborating with state, territory and local governments
- partnering with others to increase investment in and support for creativity.

Creative Australia was formally established under the *Creative Australia Act 2023*. The functions of the former Australia Council for the Arts were significantly expanded to become Creative Australia, as part of the Australian Government's National Cultural Policy - *Revive: A place for every story, a story for every place*.

The *Creative Australia Act 2023* and subsequent *Creative Australia Amendment (Implementation of Revive) Act 2024* set out the agency's functions and governance, including establishing Creative Workplaces and Music Australia in 2023, First Nations Arts, a dedicated First Nations Board in 2024 and Writing Australia in 2025. These bodies, as well as new investment in the Creative Futures Fund, and continuing responsibility for the Australian Cultural Fund, are critical in building partnerships and expertise that will support artists directly and benefit Australian audiences.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to Creative Australia for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and departmental (for Creative Australia’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Creative Australia resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	31,606	32,172
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	311,790	326,539
Total annual appropriations	311,790	326,539
Total funds from government	311,790	326,539
Funds from other sources		
Interest	4,500	1,000
Other	14,882	11,962
Total funds from other sources	19,382	12,962
Total net resourcing for Creative Australia	362,778	371,673
Average staffing level (number)	2025-26 159	2026-27 163

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

a) Appropriation Bill (No. 1) 2026-2027.

Creative Australia is not directly appropriated as it is a Commonwealth Corporate Entity (CCE). Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to Creative Australia and are considered ‘departmental’ for all purposes.

1.3 Budget measures

Budget measures relating to Creative Australia are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Creative Australia 2026-27 Budget measures

Part 1: Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)						
	1.1					
	Departmental payment	-	-	-	-	(1,614)
	Total	-	-	-	-	(1,614)
Total payment measures						
	Departmental	-	-	-	-	(1,614)
	Total	-	-	-	-	(1,614)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

a) This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for Creative Australia can be found at:
[creative.gov.au/sites/creative-australia/files/documents/2025-08/Creative Australia Corporate Plan 2024-29_FA_Tagged_2_compressed.pdf](https://creative.gov.au/sites/creative-australia/files/documents/2025-08/Creative%20Australia%20Corporate%20Plan%202024-29_FA_Tagged_2_compressed.pdf)

The most recent annual performance statement can be found at:
https://creative.gov.au/sites/creative-australia/files/documents/2025-10/Creative%20Australia%20Annual_Report_2024-2025.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries supported through investment, development, partnerships, advice and recognition for Australian artists and arts organisations

Budgeted expenses for Outcome 1

This table shows how much Creative Australia intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: To champion and invest in arts and creativity for a dynamic creative Australia					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	311,790	326,539	333,452	339,574	346,966
Revenues from other independent sources	19,382	12,962	13,574	12,985	13,598
Total expenses for Program 1.1	331,172	339,501	347,026	352,559	360,564
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	311,790	326,539	333,452	339,574	346,966
Revenues from other independent sources	19,382	12,962	13,574	12,985	13,598
Total expenses for Outcome 1	331,172	339,501	347,026	352,559	360,564
<hr/>					
	2025-26	2026-27			
Average staffing level (number)	159	163			

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries supported through investment, development, partnerships, advice and recognition for Australian artists and arts organisations		
Program 1.1: To champion and invest in arts and creativity for a dynamic creative Australia		
Key activities^(a)	<ul style="list-style-type: none"> • Administering the government’s National Performing Arts Partnership Framework • Administering government programs, including National Regional Touring Programs and the Visual Arts, Craft and Design Partnership Framework • Undertaking research and knowledge management activity to inform policy and program analysis and awareness of Australia’s arts sector • Delivering an integrated suite of programs that support artists and arts organisations across the arts sector, including: <ul style="list-style-type: none"> ○ Peer assessed and industry advised grant funding for individual artists, groups and arts organisations ○ Four Year core program funding for small-to-medium arts organisations ○ Strategic national and international market, audience and artistic development activity ○ Capacity building activity for arts workers and organisations ○ First Nations arts initiatives • Implementing the government’s National Cultural Policy - <i>Revive</i>, including investments for: <ul style="list-style-type: none"> ○ Music Australia ○ Creative Workplaces ○ First Nations Arts ○ Creative Futures Fund ○ Writing Australia, and ○ The Australian Cultural Fund 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Annual attendances at Creative Australia funded activities in Australia	15 million Target expected to be met
	Number of artists and creative organisations funded primarily to create works, and total investment value	400 artists or organisations with \$15 million investment Target expected to be met
	Number of arts workers and creative organisations supported primarily to develop capability and practice, and total investment value	600 arts workers or creative organisations with \$13 million investment Target expected to be met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Total number First Nations artists and First Nations-led creative organisations supported, and total investment value	300 First Nations artists or First Nations-led organisations with \$30 million investment Target expected to be met
	Number of artists and creative organisations supported to present work or collaborate internationally each year	250 artists or organisations Target expected to be met
	Private investment directly facilitated through Creative Australia platforms and incentives	\$11 million Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Annual attendances at Creative Australia funded activities in Australia	15 million
	Number of artists and creative organisations funded primarily to create works, and total investment value	525 artists or organisations with \$20 million investment
	Number of arts workers and creative organisations supported primarily to develop capability and practice, and total investment value	600 arts workers or creative organisations with \$13 million investment
	Total number First Nations artists and First Nations-led creative organisations supported, and total investment value	350 First Nations artists or First Nations-led organisations with \$35 million investment
	Number of artists and creative organisations supported to present work or collaborate internationally each year	250 artists or organisations
	Private investment directly facilitated through Creative Australia platforms and incentives	\$12 million
Forward Estimates 2027-30	This is to be reassessed for the next budget when there is more clarity on the impact of the various new activities implemented by Creative Australia in line with the National Cultural Policy	This is to be reassessed for the next budget when there is more clarity on the impact of the various new activities implemented by Creative Australia in line with the National Cultural Policy
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

a) Refer to key activities that are reflected in the 2025-29 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of Creative Australia’s finances for the 2026-27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Creative Australia’s 2026-27 Budget has been built on the principle of a balanced, breakeven budget, that is, annual expense matches the annual revenue forecast to be received.

Comprehensive income statement

Creative Australia’s base appropriation will increase by \$14.7 million in 2026-27, from \$311.8 million to \$326.5 million. The increase is due to the continued implementation of the National Cultural Policy - *Revive* - notably comprising the implementation of new programs for Music Australia and First Nations Arts, together with indexation (net of the applicable annual efficiency dividend).

Other revenue of \$13.0 million for 2026-27 includes returned grant monies, interest income of \$1m and notably, donations to the Australian Cultural Fund of \$11m.

Creative Australia’s total expenses are budgeted at \$339.3 million for 2026-27, compared to \$331.0 million in 2025-26 and comprise:

- Grant expenditure of \$286.9 million budgeted to support individual artists, National Performing Arts Partnership Framework organisations, small to medium arts organisations and for initiatives to increase national and international audiences and markets for Australian arts. Budgeted expenditure will increase by \$8.8 million, due to indexation and the continued implementation of the National Cultural Policy - *Revive*.
- Supplier expenses of \$20.7 million, will decrease by \$2.4 million in 2026-27 due to targeted savings measures focused on operational efficiency.
- Employee benefits expense of \$28.4 million, will increase by \$1.6 million in 2026-27 due to the continued implementation of *Revive*, together with expected annual salary increases.
- Depreciation and amortisation expenses of \$3.1 million in 2026-27 are \$0.1 million higher than in 2025-26 due to planned capital expenditure.

Budgeted departmental balance sheet

Financial assets are budgeted at \$36.1 million with cash and cash equivalent balances expected to be \$32.7 million by the end of 2026-27.

Non-financial assets are budgeted to decrease to \$22.0 million due to depreciation of \$3.1 million offsetting capital expenditure of \$0.8 million. The capital expenditure investment in 2026-27 is predominantly computer and other equipment.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-2 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	26,830	28,411	29,405	30,434	30,619
Suppliers ^(a)	23,103	20,728	20,448	19,378	23,734
Grants	278,047	286,939	293,740	299,157	304,777
Depreciation and amortisation ^(a)	2,967	3,106	3,020	3,079	1,321
Finance costs ^(a)	105	76	46	13	-
Total expenses	331,052	339,260	346,659	352,061	360,451
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	4,500	1,000	1,000	1,000	1,000
Other	14,882	11,962	12,574	11,985	12,598
Total own-source revenue	19,382	12,962	13,574	12,985	13,598
Total own-source income	19,382	12,962	13,574	12,985	13,598
Net (cost of)/contribution by services	(311,670)	(326,298)	(333,085)	(339,076)	(346,853)
Revenue from government	311,790	326,539	333,452	339,574	346,966
Total comprehensive income/(loss) attributable to the Australian Government	120	241	367	498	113
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss)-as per statement of Comprehensive Income	120	241	367	498	113
<i>plus: depreciation/amortisation expenses for ROU assets^{(a)(b)}</i>	1,797	1,797	1,797	1,797	483
<i>less: lease principal repayments^{(a)(b)}</i>	(1,917)	(2,038)	(2,164)	(2,295)	(596)
Net Cash Operating Surplus/(Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- a) Existing lease agreements for ROU assets expire in 2029-30. Impacted budget lines will be subsequently updated closer to time as information becomes available.
- b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	32,172	32,730	33,579	34,324	34,763
Trade and other receivables	3,319	3,319	3,319	3,319	3,319
Total financial assets	35,491	36,049	36,898	37,643	38,082
Non-financial assets					
Land and buildings ^(a)	20,324	17,872	15,466	13,011	12,136
Property, plant and equipment	2,668	2,785	2,611	2,580	2,538
Intangibles	147	126	61	5	-
Other non-financial assets	1,205	1,206	1,205	1,205	1,205
Total non-financial assets	24,344	21,989	19,343	16,801	15,879
Total assets	59,835	58,038	56,241	54,444	53,961
LIABILITIES					
Payables					
Suppliers	3,264	3,264	3,264	3,264	3,264
Grants	7,033	7,033	7,033	7,033	7,033
Other payables	4,674	4,674	4,674	4,674	4,674
Total payables	14,971	14,971	14,971	14,971	14,971
Interest bearing liabilities					
Leases ^(a)	7,093	5,055	2,891	596	-
Total interest bearing liabilities	7,093	5,055	2,891	596	-
Provisions					
Employee provisions	3,492	3,492	3,492	3,492	3,492
Other provisions	786	786	786	786	786
Total provisions	4,278	4,278	4,278	4,278	4,278
Total liabilities	26,342	24,304	22,140	19,845	19,249
Net assets	33,493	33,734	34,101	34,599	34,712
EQUITY					
Parent entity interest					
Contributed equity	2,612	2,612	2,612	2,612	2,612
Reserves	21,996	21,996	21,996	21,996	21,996
Retained surplus (accumulated deficit)	8,885	9,126	9,493	9,991	10,104
Total parent entity interest	33,493	33,734	34,101	34,599	34,712
Total equity	33,493	33,734	34,101	34,599	34,712

Prepared on Australian Accounting Standards basis.

- a) Existing lease agreements for ROU assets expire in 2029-30. Impacted budget lines will be subsequently updated closer to time as information becomes available.

**Table 3.3: Departmental statement of changes in equity - summary of movement
(Budget year 2026-27)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	8,885	10,129	11,867	2,612	33,493
Adjusted opening balance	8,885	10,129	11,867	2,612	33,493
Comprehensive income					
Surplus/(deficit) for the period	241	-	-	-	241
Total comprehensive income	241	-	-	-	241
Estimated closing balance as at 30 June 2027	9,126	10,129	11,867	2,612	33,734
Closing balance attributable to the Australian Government	9,126	10,129	11,867	2,612	33,734

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	311,790	326,539	333,452	339,574	346,966
Interest	4,500	1,000	1,000	1,000	1,000
Net GST received	26,215	27,400	28,546	26,198	30,011
Other	14,882	11,962	12,574	11,985	12,598
Total cash received	357,387	366,901	375,572	378,757	390,575
Cash used					
Employees	26,830	28,411	29,405	30,434	30,619
Suppliers ^(a)	23,103	20,729	20,447	19,378	23,734
Net GST paid	26,215	27,400	28,546	26,198	30,011
Interest payments on lease liability ^(a)	105	76	46	13	-
Other	278,047	286,939	293,740	299,157	304,777
Total cash used	354,300	363,555	372,184	375,180	389,141
Net cash from/(used by) operating activities	3,087	3,346	3,388	3,577	1,434
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	604	750	375	537	399
Total cash used	604	750	375	537	399
Net cash from/(used by) investing activities	(604)	(750)	(375)	(537)	(399)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability ^(a)	1,917	2,038	2,164	2,295	596
Total cash used	1,917	2,038	2,164	2,295	596
Net cash from/(used by) financing activities	(1,917)	(2,038)	(2,164)	(2,295)	(596)
Net increase/(decrease) in cash held	566	558	849	745	439
Cash and cash equivalents at the beginning of the reporting period	31,606	32,172	32,730	33,579	34,324
Cash and cash equivalents at the end of the reporting period	32,172	32,730	33,579	34,324	34,763

Prepared on Australian Accounting Standards basis.

a) Existing lease agreements for ROU assets expire in 2029-30. Impacted budget lines will be subsequently updated closer to time as information becomes available.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	604	750	375	537	399
TOTAL	604	750	375	537	399
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	604	750	375	537	399
Total cash used to acquire assets	604	750	375	537	399

Prepared on Australian Accounting Standards basis.

a) Funded from annual appropriations and may include donations, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2026-27)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	149	15,023	6,890	1,128	23,190
Gross book value - ROU assets	-	17,382	-	-	17,382
Accumulated depreciation/amortisation and impairment	-	(937)	(4,222)	(981)	(6,140)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(11,293)	-	-	(11,293)
Opening net book balance	149	20,175	2,668	147	23,139
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	51	649	50	750
Total additions	-	51	649	50	750
Other movements					
Depreciation/amortisation expense	-	(706)	(532)	(71)	(1,309)
Depreciation/amortisation on ROU assets	-	(1,797)	-	-	(1,797)
Total other movements	-	(2,503)	(532)	(71)	(3,106)
As at 30 June 2027					
Gross book value	149	15,074	7,539	1,178	23,940
Gross book value - ROU assets	-	17,382	-	-	17,382
Accumulated depreciation/amortisation and impairment	-	(1,643)	(4,754)	(1,052)	(7,449)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(13,090)	-	-	(13,090)
Closing net book balance	149	17,723	2,785	126	20,783

Prepared on Australian Accounting Standards basis.

a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-2027 for depreciation/amortisation expenses, DCBs or other operational expenses.

