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**Government
of South Australia**

TANDANYA
2022-23 Annual Report

TANDANYA
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2022-2023 ANNUAL REPORT for TANDANYA National Aboriginal Cultural Institute

To:

The Honourable Andrea Michaels MP

This annual report will be presented to Parliament to meet the statutory reporting 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 TANDANYA National Aboriginal Cultural Institute by:

Phillip Saunders

Chief Executive

Date

27/9/23.

Signature





From the Chief Executive

I begin by acknowledging Kurna meyunna and Kurna yarta; the Kurna people and their traditional lands, the Adelaide Plains upon which TANDANYA is situated. Acknowledgment and respect are also extended to all other First Nations people and communities throughout Australia.

TANDANYA is now on the cusp of a new beginning following a few difficult years. The Acting Chief Executive, Nancia Guivarra left in September, and on 24 October 2022 I became Chief Executive Officer to stabilise the organisation on an interim basis. I was joined by General Manager, Tarnya Van Driel, both of us in part-time roles and we faced significant challenges. As the new management team (1.2 FTE), supported by the Board we identified urgent financial and administrative issues and several significant health and safety issues in the building which needed immediate attention and we were able to call on our lessor, the Aboriginal Lands Trust to temporarily fix a priority building safety issue.

Following this, TANDANYA was able to continue its commitment in providing the main theatre venue to artists for the Adelaide Fringe, curate and install an exhibition in the main gallery and to host the launch of the official, “Yes” campaign for Voice to Parliament held on 23 February 2023.

Behind the scenes this year our team has been actively reviewing the organisation’s operations and governance, resolving legacy issues, continuing to hire safe areas of the building while investigating emerging building safety issues, which resulted in the TANDANYA building closing the doors in April 2023.

We hosted the 2021-22 Annual General Meeting resulting in a refreshed and energised board charged with the drive to celebrate the last thirty-four years of operating as a nationally and internationally significant exhibition space for Aboriginal and Torres Strait Islander arts and culture and drive forward a TANDANYA that can support the community at the grassroots and work with the wider community to educate, collaborate and inspire!

TANDANYA opened in 1989 and is the oldest Aboriginal owned and run cultural centre in Australia and will continue to bring people and communities together to share stories and build connections. In the short term we want to open our doors and am pleased to be working with state government to achieve this.

The TANDANYA building has always been a place for creativity and with our current building issues we are focusing on developing and producing arts projects across South Australia in remote and city-based venues in partnership with likeminded organisations and artists promoting First Nations arts and cultures.

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2022-2023 ANNUAL REPORT for TANDANYA National Aboriginal Cultural Institute

TANDANYA's management team are focused on gaining support from government and philanthropists to repair and restore the building as an iconic site in Adelaide.

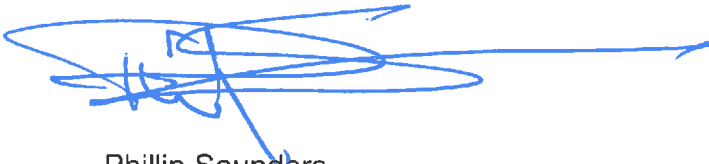
We appreciate the ongoing support of the South Australian Government through the Department of the Premier and Cabinet and the Aboriginal Lands Trust.

TANDANYA values nurturing generations and is committed to intergenerational knowledge transmission.

TANDANYA will continue to be an organisation for First Nations artists – whether they are emerging, mid-career or established. We are collaborating and working in partnership with other arts organisations and together we will make a rich contribution of First Nations Peoples and communities to Australian life and how this continuation of 75,000 years of storytelling enriches us.

The National Aboriginal Cultural Institute is entering a new era reporting a balance sheet surplus of \$134,066 (compared to the previous year reporting a deficit of \$283,630) and the prospect of inviting new creative energy into the organisation ensuring TANDANYA will create a successful future in readiness for our 50th birthday in 2039.

Signature



Phillip Saunders
Chief Executive

TANDANYA National Aboriginal Cultural Institute

27 September 2023

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Overview: about the agency

Our strategic focus

<p>Our Purpose</p>	<p>TANDANYA National Aboriginal Cultural Institute’s purpose includes:</p> <p>Showcase the vibrancy and raise awareness of the diversity of Aboriginal and Torres Strait Islander arts and culture.</p> <p>Facilitate community cultural development, maintenance, and presentation of art, culture and activities that contribute to the social, economic, and cultural advancement of Aboriginal and/or Torres Strait Islander peoples.</p> <p>Be economically viable by strengthening our relationships and building partnerships with the Australian and South Australian Governments and their agencies, local government, non-government organisations and private enterprise.</p> <p>Advance the principles of Reconciliation through culturally appropriate teaching and learning about Aboriginal and Torres Strait Islander cultures, arts, histories, and heritage.</p> <p>Promote employment and career opportunities for Aboriginal and/or Torres Strait Islander people in the arts and cultural sector.</p> <p>Maintain workplace standards that are safe, productive and nurture positive growth.</p>
<p>Our Vision</p>	<p>The National Aboriginal Cultural Institute – TANDANYA is recognised as the leading multi-arts and cultural base that creates understandings of Aboriginal and Torres Strait Islander cultures through artistic expression, participation, and interaction. Culture. Connection. Community. TANDANYA is a place of creativity.</p>
<p>Our Values</p>	<p>Nurturing Generations – We are committed to intergenerational knowledge transmission. It is important for our children and young people to develop the wisdom to know when things need to evolve and when things should remain constant.</p> <p>Respect – We follow cultural protocols and pay respect to our ancestors. We acknowledge the Elders and leaders who laid the foundations of TANDANYA. We provide safe, supportive, and inclusive spaces for everyone.</p>

	Integrity – We are honest and accountable. We have clear and open communication with our members, communities, partners and other stakeholders and networks.
Our functions, objectives and deliverables	<p>TANDANYA’s objectives and artistic programming aim to create opportunities that ultimately has a positive effect on the overall wellbeing of Aboriginal and/or Torres Strait Islander people. The promotion and support of cultural expression, cultural maintenance, and cultural identity represents core identified community needs for Aboriginal and/or Torres Strait Islander people. Emotional, spiritual, and physical well-being is innately connected to cultural identity – and identity is expressed through cultural practices. Aboriginal and Torres Strait Islander communities and/or individual artists have limited opportunity to present and promote work produced in an environment in which cultural practices and identity are being supported. In supporting cultural expression through the arts, the expression of heritage, identity and relationship to country is empowered. All activities, both operational and artistic have core objectives of ensuring:</p> <ol style="list-style-type: none"> 1. Inclusion and recognition. 2. Development, production and showcasing arts and cultural practices. 3. Expanded public awareness supported by marketing and communication. 4. Increased potential to generate earnings.

Our Board members

In 2022-23 four board members resigned or their term expired.

Name	Position	Term Dates
Dr Ali Baker	Chair	1 April 2021 to 11 October 2022 Resigned
Patricia Waria-Read	Member Minister for the Arts	30 August 2021 – 19 May 2023
	Appointment Acting Chair	11 October 2022 – 19 May 2023
Major Sumner (Uncle Moogy)	Member	20 June 2020 – 19 May 2023
Dominic Guerrera	Member	13 Nov 2021 – 11 October 2022 Resigned

Our Board members

Four members of the board are appointed by the Minister for the Arts and one member is appointed by the Minister for Aboriginal Affairs and one member appointed by the Aboriginal Lands Trust. All Board members meet the requirements of the Constitution of National Aboriginal Cultural Institute Incorporated TANDANYA.

Refer to [Board | Tandanya National Aboriginal Cultural Institute](#) for profiles on current Board members.

As of 30 June 2023 four new board members were appointed and or elected as board terms will expire for four board members at the 26 October 2023 Annual General Meeting.

Name	Position	Term Dates	Term
Lee-Ann Buckskin	Minister for the Arts Appointment	19 May 2023 Two year term	to 2025 AGM
Aaron Ken	Minister for the Arts Appointment	19 May 2023 Two year term	to 2025 AGM
Lilla Berry	Elected through the membership	19 May 2023 Two year term	to 2025 AGM
Ellen Bertani	Elected through the membership	19 May 2023 Two year term	to 2025 AGM
Jacqui Flynn	Minister for the Arts Appointment	30 August 2021 (re-appointed Nov 2021)	26 October 2023 AGM
Karl Telfer	Minister for the Arts Appointment	20 June 2020 to 2023 AGM (re-appointed Nov 2021)	26 October 2023 AGM
Diat Alferink	Aboriginal Affairs and Reconciliation	20 June 2020 to 2023 AGM (re-appointed Nov 2021)	26 October 2023 AGM
Eddie Newchurch	Aboriginal Lands Trust	20 June 2020 to 2023 AGM (re-appointed Nov 2021)	26 October 2023 AGM

Changes to TANDANYA

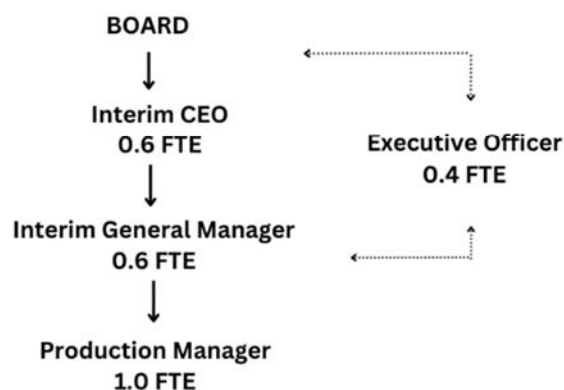
The Operational Review prepared in April 2022 by Kerryne Liddle BA, MBA, GAICD identified several operational issues and making recommendations for improvement. The Tandanya Board sought this review to inform its decision on the structure and

resources required to deliver its 2021- 2024 *Strategic Plan* and to respond to future challenges, as well as opportunity.

In November 2023, the interim leadership team in consultation with the TANDANYA Board reviewed the organisation’s operations to inform its decision on the structure and resources required to continue successfully for the next twelve months until the recruitment for the new Artistic/Creative Director and Executive Producer (General Manager).

TANDANYA NACI

ORGANISATIONAL CHART
(DEC, 2022 – JUN, 2023)



Our Minister

The Hon Andrea Michaels MP is the Minister for Arts

Our Executive team

DATE	EXECUTIVE NAME	ROLE
16/02/22 – 30/9/2022	Nancia Guivarra **	Acting Chief Executive Officer – responsible for creative vision and earned income business streams including various rooms for venue hire, café/restaurant functions, gallery shop.
24/10/22 – 31/12/2023	Phillip Saunders	Interim Chief Executive Officer (0.6 FTE), responsible for creative vision, human resource management, key

		government and stakeholder relationships.
24/10/22 – 31/12/2023	Tarnya Van Driel	General Manager (0.6FTE) – responsible for financial management, organisational/arts funding development, building & facilities management, building health and safety.
December – 31/12/2023	Julia Tymukas	Executive Officer – responsible for servicing the board and working with the CEO and GM organisational development and funding management.

Legislation administered by the agency

Not Applicable

The agency’s performance

TANDANYA’s specific objectives and performance

The objectives of TANDANYA include creating employment and training opportunities for the Indigenous community, promoting visual and performing arts opportunities for artists, economic development, education, and social inclusion. TANDANYA also supported local Indigenous businesses by contracting their services at the Institute however, due to the building issues and risk of safety the building was closed in April 2023 until funding is sourced to complete a Building Safety and Compliance Report.

Organisational objectives	Indicators	Performance
Visual Arts Performing Arts Community Engagement Gallery Shop Inclusion	<ul style="list-style-type: none"> • Visitation • Number and diversity of exhibitions, festivals, and other events • Community driven projects • Educational opportunities • Level of support and exposure achieved for Aboriginal and/or Torres Strait Islander artists 	Impacted by organisational difficulties however programmes as outlined below were delivered.

Corporate performance summary

NAIDOC Week

4-8 July 2022

TANDANYA celebrated the National Aboriginal and Islanders Day Observance Committee (NAIDOC) week by organising a series of events including:

- An opening event with a Kurna Didgeridoo and Smoking Ceremony by Robert Taylor, Karno Martin, and Jakirah Telfer prior to a dance performance by Tjarutja Dance Theatre Collective
Attendance 80-100
- First Nations Boomerang Making workshops (2) by Ian Harradine
40 Participants
- Basket Weaving workshops (2) by Bessie Rigney & Ellen Trevorrow

20 Participants

- A Food, Wine and Film screening of “Wrong Side of the Road” (1981) with a Q & A hosted by Actor Peter Butler

50 Attendances

- ‘CLUB TANDANYA’ with musicians Glenn Skuthorpe and Tilly Tjala Thomas attended by Mr Kyam Maher, Minister for Aboriginal Affairs

150 Attendances

In 2022 – 2023 TANDANYA featured two exhibitions:

Wild Dog

15 July – 20 August 2022

Conceived and artistically directed by Kurna, Narungga artist Jacob Boehme, *Wild Dog* connects First Peoples across the Australian continent to share, preserve and maintain Dingo storylines. A development outcome for the *Wild Dog* project was initiated in 2019 and Jacob worked with elders and community leaders in SA and QLD. It showcased at Tarnanthi Festival 2021 and produced by Insite Arts International and Country Arts South Australia.

Wild Dog maps and connects Dingo storylines from Kurna, Adelaide in the south-east to Lardil, Mornington Island in the north, extending into Bunun, Taiwan in East Asia. The project revives, re-establishes, and strengthens the traditional trade and ceremonial routes through South Australia, Northern Territory and Queensland. *Wild Dog* forges ongoing collaborations between different nations ensuring the urgent continuance of intergenerational cultural knowledge and skills transfer between Elders and next generations.

"This project is about preserving our sacred stories and dreaming and most importantly bringing attention to the plight of one of our most persecuted and ecologically important native animals - the dingo. Without his existence, these stories, lore and dreaming are lost," Jacob Boehme

2,983 Attendances

Karromarranendi (2) - rejoice in the Kurna language.

23 February – 28 March 2023

Featuring selected works from the Tandanya collection which highlighted the dynamism and diversity of contemporary First Nations artistic and cultural practices. The Guest Curator, Michael Diorio (former Education Manager at Tandanya) curated the exhibition to coincide with the Yes Campaign for Indigenous Voice to Parliament. The visual arts collection showcased artwork owned by Tandanya and on loan from private First Nations collectors.

3,763 Attendances.

Adelaide Fringe 2023 Program at TANDANYA

17 February to 19 March 2023

The Fringe theatre program in the theatre was not curated by TANDANYA. Between June and October 2022, six performing arts companies hired the Ngunyawayiti Theatre and main gallery to perform a range of productions and one of these were First Nations artists, Brisbane-based collective Pink Matter.

27 performances featured six productions in the Ngunyawayiti Theatre and main gallery with 1,378 attendances.

TANDANYA engaged Kaurna/Narungga woman Nikki Ashby to curate the "Tonight's Aboriginal Islander Live "(TAIL) T.A.I.L featuring seven First Nations South Australian musical artists and they performed live acoustic, RnB, Blues, Jazz, Reggae, and soul vibes. Performers included: Katie Aspel, Kuko, Rob Edwards, Jardine Kiwat, Scott Rathman, Corey Theatre and Live Djay.

19 performances/nights in the bar and café and approximately 585 people attended.

TANDANYA also hosted the Adelaide Fringe Artists Box Office team for artists to collect Fringe passes and information packs which due to the increased foot traffic increased sales in our gallery retail shop.

Adelaide Fringe 2023 - Inparrinthe Theatre Programme:

The interim leadership team at TANDANYA inherited a Fringe program featuring artists from interstate and overseas who booked and hired the main theatre venue at lower than expected rate based on a percentage of their ticket sales which generated \$8,069 for 27 nights/performances where the audience attendance was 1,378 (On average 51 attendances each night).

The following artists performed at Inparrinthe:

1. POETS CLUB with Hope

Presented by Hope Haami, a Takatāpui beatboxer, writer, performer, mother from Te Ā tihauui-a-Papārangi and Taranaki iwi of Aotearoa. Fusing together beatboxing, spoken word, drag and movement to deliver captivating beat rhyming experiences about identity, culture, queerness, motherhood and navigating trauma. Hope is a member of the legendary Beatbox Alliance and a top-four finisher in the female division of the World Beatboxing Championships and is a world-renowned and highly respected artist. Producing four national beatboxing tours under their belt, Hope One has reached over 5,000 young people across New Zealand and Australia. They have shared the stage with some of hip hop's biggest names and gained worldwide

recognition through touring with the multi-award-winning theatre show, Hot Brown Honey.

2. Betwixt

Brisbane-based First Nations collective Pink Matter and ushered street dance into a new realm of theatre in this vibrant multi-disciplinary work. Fusing street dance with spoken word, 'Betwixt' took a glimpse into the journeys of five artists as they embodied the five elements – water, air, fire, earth, and spirit. Each share a story of ruin and resilience, delving into everything from relationships and upbringing to identity and sense of self.

3. Jazz Masters

"Jazz Masters" was an exciting new jazz trio featuring Chicagoan, pianist, Tim Barton, Adelaide native Phil Banytis guitarist and tenor saxophonist English transplant Derek Pascoe. These three exceptional jazz soloists pooled their talents to form a high energy, super jazz inspired show with original compositions, jazz traditional standards, blues, and two-beat swing.

4. Nick Parnell- Songs of Hope and Comfort

Inspired by cellist Yo-Yo Ma's Songs of Comfort & Hope, Vibes Virtuoso Nick Parnell combined the smooth, intoxicating sounds of the vibraphone with double bass - bringing the music in which he found solace throughout the pandemic. Featuring modern arrangements of traditional folk songs like Danny Boy, to classical works including Joep Beving's Amalgamation Waltz, to the inspiration of pop music such as Coldplay's Clocks, Nick created an experience of pure bliss that transported the audience from the worries of the day to day to the joy and hope of tomorrow.

5. Black is The Color of My Voice

Inspired by the life of Nina Simone and featuring many of her most iconic songs performer Apphia Campbell starred in her own acclaimed play that followed the successful singer and activist as she sought redemption after her father's untimely death. The performance reflected on the journey that took Nina Simone from a young piano prodigy destined for a life of service to a renowned jazz vocalist at the forefront of the Civil Rights movement. This Australian premiere followed sell-out tours and seasons in Shanghai, New York, Edinburgh and in London's West End and was also a huge hit of the Adelaide Fringe.

6. Voices of a Siren

An award-winning solo performance about women over three generations. A mystic siren called out from distant shores and took the audience on an astral journey of healing, forgiveness, and reconciliation. The performance was an awakening of the feminine within through monologues, dance, chanting, and live music liberating a past bondage leading to spiritual metamorphosis.

Adelaide Fringe 2023 - "Tonight's Aboriginal Islander Live "(TAIL) T.A.I.L

On short notice, the Interim staff engaged Nikki Ashby, a descendant of Kaurna and Narungga peoples to curate a program of eight First Nations artists to perform in the café/bar area before or after the Fringe performances in the Inparrinthe theatre. Nikki is a highly acclaimed performing artist, actor for stage and screen, choreographer, dancer and producer and TANDANYA is extremely grateful to her for working with the following artists:

1. Corey Theatre

A singer songwriter who calls Adelaide home. Hailing from Western Victoria this Gunditjmara-Belgian artist's music forms an important voice on the Australian music scene. Using catchy melodies Corey tells tales of Country, love, political injustices, and the merits of taking a laid-back approach to life. Drawing on community knowledge and historical documents Corey is using his music as medium to revive the Gunditjmara language, a tongue that has not been spoken fluently for close to a hundred years.

2. Scott Rathman Jnr

A descendant of the Arrernte people of central Australia, has performed for 13 years as a country/country rock singer/songwriter and is a young Aboriginal leader in the community.

3. Live D-jay MoZzi

Drawing on his Wangkangurru Adnyamathanha, Cook Island and Maori heritage, Dre created interactive DJ sets under his MC moniker MoZzi. His show MoZzi x Inkatja sold out at the 2021 Adelaide Fringe, and he has been a frequent contributor to the Art Gallery of South Australia's Neo program as well as the annual Wilpena Pound New Year's event. He was featured on Triple J as part of the 2021 NAIDOC Mix UP line-up.

4. Katie Aspel

A Ngarrindjeri/Gunditjmara woman inspired by Chloe x Halle, Marlon Williams and Alessia Cara experiments with different sounds by working with a variety of producers. She has performed all over South Australia notably at the Fringe festival (winner of the emerging artist award) SA Music Awards and regionally.

5. Jardine Kiwat Mackay (Nth Queensland)

Jardine supported Warrumpi Band, Rough Image, Hawaiian Quartet, Trochus and Fishtrap with drums, guitar, vocals, and percussion nationally and internationally. A cultural teacher in Torres Strait Island dance, singer/songwriter, Jardine believes in the understanding of all cultures and the preservation of learning of generational cultural knowledge through song music and dance.

6. Kuko

In the Ngarrindjeri language, Kuko meaning two. Kuko is the collaboration of Sonya Rankine and Phil Noel, guitarist who first met as students at the Centre for Aboriginal Studies in Music and began creating songs together 15 years ago. Sonya a Ngarrindjeri, Narungga, Ngadjuri & Wirangu woman from Moonta Bay on Narungga country. Phil a Dhangatti man from NSW who grew up in Sydney and has called SA home for 33 years, currently living at Myponga on Kaurna country. At the heart of Kuko is jazz and blues which is the core of Sonya's original songs that are self-reflective and soulful. Sonya and Phil brought new energy to their much loved arrangements of original songs and favourite covers.

6. Rob Edwards

Soulfully inspired, multi-instrumentalist singer-songwriter, Rob Edwards combined moving melodies of jazz, blues, and R&B with the powerful art of storytelling creating a unique and authentic sound.

19 performances/nights in the bar and café and approximately 585 people attended.

The Yes Voice Launch

On 23 February 2023, TANDANYA hosted the national campaign launch for Yes Voice to Parliament including workshops and performances (Tuesday 21 – Thursday 23 February 2023), over 450 key people attended including key First Nations leaders from across Australia.

The three day event used the arts to promote key First Nations artists and leaders to speak about the history of First Nations protest and explained the importance of the referendum for Australia. The launch gained national media attention and gave TANDANYA profile as a key First Nations venue.

Notable speakers included: interim TANDANYA CEO, Phillip Saunders, Dale Agius, South Australia's Commissioner for First Nations Voice to Parliament, Dean Parkin, Director of From the Heart and Rachel Perkins Australian film and television director, producer, and screenwriter.

Notable artists included:

1. Emma Donovan

ARIA nominated, award winning Indigenous singer and songwriter Emma Donovan, who was accompanied by contemporary guitarist and educator Tom Martin. Emma is best known for her work with the greatly admired Melbourne rhythm combo, The Putbacks and the extraordinary Black Arm Band project. Emma has toured and recorded with the best in the Australian music scene including Paul Kelly, The Teskey Brothers, Yothu Yindi, Kee'ahn, The Meltdown, Paul Grabowsky, Jen Cloher, Spinifex Gum and the late Uncle Archie Roach and Auntie Ruby Hunter.

2. Dr Shellie Morris

Dr Shellie Morris is a multi-award-winning singer/songwriter creating and singing in 17 Australian Aboriginal languages. Shellie is the 2014 Northern Territory Australian of the Year, the 2014 NAIDOC National Artist of the Year, a multi-Deadly Award winner and a driving force of the acclaimed album Ngambala Wiji li-Wunungu and the internationally award-winning musical documentary Prison Songs. In April 2021, Shellie was awarded an Honorary Award of Doctor of Music from Sydney University for her unique and ongoing work with Indigenous communities to build resilience and self-esteem through song writing and musical collaborations.

3. Tjarutja – South Australian First Nations Dance Theatre Collective

Tjarutja (Anangu) meaning Aboriginal people from the South. Led by acclaimed Artistic Director, Gina Rings. Gina comes from the Kokatha people of the West Coast of South Australia and has been involved in the arts for more than 25 years starting with a traineeship with Bangarra in 1995. The collective features dancers, Caleena Sansbury, Rikki Wilson, Janelle Egan and Melanie Koolmatrie.

Employment opportunity programs

Program name	Performance
Nil to report	Nil to Report

Agency performance management and development systems

Performance management and development system	Nil to report
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Work health, safety and return to work programs

Program name	Performance
Employee Assistance Program	Nil to report

Workplace injury claims	Current year 2022-23	Past year 2021-22	% Change (+ / -)
Total new workplace injury claims	0	3	-300%
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 of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)*

Work health and safety regulations	Current year 2022-23	Past year 2021-22	% 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 2022-23	Past year 2021-22	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$231,357.25	\$206,832	12%
Income support payments – gross (\$)	\$128,508.58	\$47,726	170%

***before third party recovery*

Data for previous years is available at:

https://data.sa.gov.au/data/dataset/TANDANYA-annual-reporting-regulatory-data/resource/99336ac0-6028-4685-8e9e-4690625c6a8a?inner_span=True

Executive employment in the agency

Executive classification	Number of executives
Interim Chief Executive (equivalent to ASO 8 pro rata)	0
Acting Chief Executive	0

Data for previous years is available at:

[Tandanya Annual Reporting Regulatory Data - Tandanya Annual Reporting Regulatory Data - data.sa.gov.au](#)

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 2022-23 are attached to this report.

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	1,615	1,278	(337)	1,072
Total Expenses	1,543	1,148	(395)	1,293
Net Result	72	130	58	(221)
Total Comprehensive Result	72	134	62	(284)

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021 – 22 Actual \$000s
Current assets	115	214	99	115
Non-current assets	1,080	1,016	(64)	1,080
Total assets	1,195	1,230	35	1,195
Current liabilities	193	114	79	193
Non-current liabilities	36	16	20	36
Total liabilities	229	130	99	229
Net assets	966	1,100	134	966
Equity	966	1,100	134	966

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	Terri Janke & Co Legal Advice	\$1,800

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

Consultancies	Purpose	\$ Actual payment
Fair Work Lawyers	Legal Advice	\$17,421.10
	Total	\$17,421.10

Data for previous years is available at

https://data.sa.gov.au/data/dataset/TANDANYA-annual-reporting-regulatory-data/resource/99336ac0-6028-4685-8e9e-4690625c6a8a?inner_span=True

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	N/A	\$0.00

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

Contractors	Purpose	\$ Actual payment
N/A	N/A	\$ 0.00
	Total	\$ 0.00

Data for previous years is available at

https://data.sa.gov.au/data/dataset/TANDANYA-annual-reporting-regulatory-data/resource/99336ac0-6028-4685-8e9e-4690625c6a8a?inner_span=True

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

Not applicable.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Not applicable	0

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

Strategies implemented to control and prevent fraud

Data for previous years is available at:

https://data.sa.gov.au/data/dataset/TANDANYA-annual-reporting-regulatory-data/resource/99336ac0-6028-4685-8e9e-4690625c6a8a?inner_span=True

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*:

Not applicable

Data for previous years is available at:

https://data.sa.gov.au/data/dataset/TANDANYA-annual-reporting-regulatory-data/resource/99336ac0-6028-4685-8e9e-4690625c6a8a?inner_span=True

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
N/A	N/A

Act or Regulation	Requirement
N/A	N/A

Reporting required under the *Carers' Recognition Act 2005*

Not Applicable

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	1
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	0

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/d70aead0-f61b-4279-b677-685d564b7fd1>

Service Improvements

N/A

Compliance Statement

TANDANYA Is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
TANDANYA has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Y

Appendix: Audited Financial Statements 2022-2023

Prepared by Jason Angley
Manager, Audit and Assurance
Moore Australia

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Financial Report

For the Year Ended 30 June 2023

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Contents

For the Year Ended 30 June 2023

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National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Grant revenue		981,504	857,588
Sales revenue		293,135	211,081
Other revenue	3	3,414	3,123
Total income		1,278,053	1,071,792
Expenses			
Cost of goods sold		(15,860)	(84,770)
Employee benefits expense	4	(476,555)	(442,215)
Depreciation expense	4	(74,790)	(82,048)
Operating expense		(580,966)	(684,109)
Total expenses		(1,148,171)	(1,293,142)
Operating profit/(loss) for the year		129,882	(221,350)
Income tax expense		-	-
Profit for the year		129,882	(221,350)
Other comprehensive income			
Recovered visual arts collection items	9	4,184	-
Disposal of visual arts collection items	9	-	(62,280)
Total comprehensive income for the year		134,066	(283,630)

The accompanying notes form part of these financial statements.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Statement of Financial Position As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	5	82,813	32,380
Trade and other receivables	6	7,610	5,470
Inventories	7	104,693	60,138
Other current assets	8	19,462	17,477
Total current assets		214,578	115,465
Non current assets			
Plant and equipment	9	980,189	1,025,802
Right of use assets	10	35,671	54,598
Total non current assets		1,015,860	1,080,400
Total assets		1,230,438	1,195,865
Liabilities			
Current liabilities			
Trade and other payables	11	84,955	138,465
Lease liabilities	12	19,560	18,927
Employee benefits	13	9,298	36,354
Total current liabilities		113,813	193,746
Non current liabilities			
Lease liabilities	12	16,111	35,671
Total non current liabilities		16,111	35,671
Total liabilities		129,924	229,417
Net assets		1,100,514	966,448
Equity			
Retained surplus		499,608	369,726
Asset revaluation surplus		600,906	596,722
Total equity		1,100,514	966,448

The accompanying notes form part of these financial statements.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Statement of Changes in Equity For the Year Ended 30 June 2023

	Note	Retained Earnings \$	Asset Revaluation Reserve \$	Total \$
Balance at 30 June 2021		591,076	659,002	1,250,078
Loss for the year		(221,350)	-	(221,350)
Disposal of visual arts collection items		-	(62,280)	(62,280)
Balance at 30 June 2022		369,726	596,722	966,448
Profit for the year		129,882	-	129,882
Recovered visual arts collection items		-	4,184	4,184
Balance at 30 June 2023		499,608	600,906	1,100,514

The accompanying notes form part of these financial statements.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Statement of Cash Flows For the Year Ended 30 June 2023

	2023	2022
Note	\$	\$
Cash flows from operating activities		
Receipts from commonwealth and state grants	1,079,654	943,347
Receipts from customers	321,816	238,317
Payments to suppliers and employees	(1,324,561)	(1,474,070)
Interest received	44	3
Interest paid	(1,527)	(3,539)
Net cash (used in) operating activities	<u>75,426</u>	<u>(295,942)</u>
Cash flows from investing activities		
Payments for plant and equipment	(6,067)	-
Net cash (used in) investing activities	<u>(6,067)</u>	<u>-</u>
Cash flows from financing activities		
Repayment of lease liabilities	(18,926)	(18,338)
Net cash (used in) financing activities	<u>(18,926)</u>	<u>(18,338)</u>
Net increase / (decrease) in cash and cash equivalents held	50,433	(314,280)
Cash and cash equivalents at beginning of the financial year	32,380	346,660
Cash and cash equivalents at end of the financial year	5 <u>82,813</u>	<u>32,380</u>

The accompanying notes form part of these financial statements.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

The financial report covers National Aboriginal Cultural Institute Inc registered and domiciled in Australia as an individual entity. National Aboriginal Cultural Institute Inc (the "Association") is a not-for-profit association.

Comparatives are consistent with prior years, unless otherwise stated.

1 Summary of significant accounting policies

(a) Basis of preparation

These financial report is a general purpose financial report that has been prepared in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Australian Charities and Not-for-Profit Commission Act 2012*. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial report, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, unless otherwise stated in the notes. The amounts presented in the financial report are in Australian Dollars and have been rounded to the nearest dollar.

(b) Revenue and other income

The Association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Grant income

Grant revenue is recognised in profit or loss when the Association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a contract liability until those conditions are satisfied.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the good, which is generally at the time of delivery.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

1 Summary of significant accounting policies (cont)

(b) Revenue and other income (cont)

Interest revenue

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Donations

Donations and bequests are recognised as revenue when received.

Other income

Other income is recognised when the Association is entitled to it.

(c) Income tax

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

(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(e) Current and non-current classification of assets and liabilities

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

1 Summary of significant accounting policies (cont)

(f) Financial assets

On initial recognition, the Association classifies its financial assets as those measured at amortised cost.

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

On initial recognition assets are measured at fair value plus transaction costs, except for trade and other receivables which are measured at transaction price in accordance with the revenue policy.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

The effective interest method is a method calculating the amortised cost of a financial asset and allocating the interest revenue over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the financial assets measured at amortised cost.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions, such as realising security (if any is held).

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

1 Summary of significant accounting policies (cont)

(f) Financial assets (cont)

Trade receivables and contract assets

Impairment of trade receivables and contract assets have been determined using the simplified approach which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non payment of the receivable assets and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

(g) Cash and cash equivalents

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

(h) Trade receivable and other receivables

Trade receivables are initially recognised and measured at transaction price in accordance with the revenue policy. These are not subsequently measured to adjust for an allowance for expected credit losses as the provision matrix based on the Association's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions, and an assessment of both the current, and the forecast direction of conditions at the reporting date, including time value of money where appropriate, have assessed there to be no expected credit losses at the reporting date.

(i) Inventory

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first in first out basis.

(j) Plant and equipment

Each class of plant and equipment is carried at cost or valuation less, where applicable, any accumulated depreciation and impairment.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the statement of profit or loss.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of profit or loss and other comprehensive income during the financial period in which they are incurred.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

1 Summary of significant accounting policies (cont)

(j) Plant and equipment (cont)

The visual art collection is carried at fair value, being the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction, based on an independent valuation in 2013 and directors valuations for items subsequently acquired at the acquisition date and for all items on an annual basis. Due to the annual valuation, the items are not depreciated.

Increases in the carrying amount arising on revaluation are credited to the asset revaluation reserve. Decreases are offset against previous increases in the reserve and all other decreases are recognised in profit or loss.

Leasehold improvements and other plant and equipment are measured using the cost model and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of leasehold improvements and other plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised either in profit or loss.

Depreciation

Leasehold improvements and other plant and equipment is depreciated on a straight line basis over the assets useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Leasehold improvements	2.5% - 25%
Other plant and equipment	10% - 50%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(k) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non financial assets.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash generating unit (CGU) is estimated.

Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the CGU to which the asset belongs.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss. Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

1 Summary of significant accounting policies (cont)

(l) Right of use assets

At inception of a contract, the Association assesses whether a lease exists that conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an explicitly or implicitly identified asset.
- The Association has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Association has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

At the lease commencement, the Association recognises a right of use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right of use asset is measured using the cost model where cost on initial recognition comprises the lease liability, initial direct costs, prepaid lease payments, estimate cost of removal and restoration less any lease incentives received.

The right of use asset is depreciated over the lease term on a straight line basis, is subject to adjustment for any remeasurement of the lease liability and assessed for impairment in accordance with the impairment of assets accounting policy.

(m) Leases

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The lease payments are discounted using the interest rate implicit in the lease, however this cannot be readily determined then the Association's incremental borrowing rate is used.

Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an Index or a rate are expensed in the period in which they are incurred.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is remeasured, the right of use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of right of use asset has been reduced to zero.

(n) Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs. Subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The effective interest method is a method calculating the amortised cost of a financial liability and allocating the interest expense over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability to the net carrying amount of the financial liability.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

1 Summary of significant accounting policies (cont)

(o) Trade payable and other payables

Trade payable and other payables represent the liabilities outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(p) Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(q) Employee benefits

Short term employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the year end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Long term employee benefits

Provision is made for employees' annual leave and long service leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Long term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on corporate bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements of obligations for other long term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

Defined contribution superannuation expense

Contribution to defined contribution superannuation plans are expensed in the period they are incurred.

(r) Economic dependence

The association is dependent on Federal and State Government Departments ("Departments") for the majority of its revenue used to operate the business. At the date of this report, the Board has no reason to believe the Departments will not continue to support the association.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

2 Critical accounting estimates and judgements

The Association make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key judgements - grant revenue recognition

For each of the grant agreements, the determination of whether the Association has sufficiently met the specific performance obligations was a significant judgement involving consideration of the terms and conditions of the grant agreement to determine whether revenue is recognised in profit or loss or as unearned revenue in the statement of financial position. Revenue is only recognised to the extent that it is highly probable that there will not be a significant reversal of the revenue. The Association recognises revenue using the input method based on actual costs to determine the revenue to recognise in a given period.

Key estimates - valuation of visual arts collection

The Association carries the visual arts collection at valuation. The visual arts collection was independently valued in 2013 by Harold Gallasch and any items subsequently acquired, have been valued at the date of acquisition. The Board assess the value of each of the items within the visual arts collection annually to ensure that the assets are appropriately valued using available data of similar visual art.

Key estimates - depreciation

The Association determines the estimated useful lives and related depreciation charges for its plant and equipment. The useful lives could change significantly as a result of technical innovations or some other event such as increased usage. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or the plant and equipment are becoming technically obsolete.

	2023	2022
	\$	\$
3 Income		
Other revenue		
— Donations and bequests	370	-
— Interest received	44	3
— Other	3,000	3,120
	<u>3,414</u>	<u>3,123</u>
4 Expenses		
Profit for the year includes the following specific expenses:		
Salaries and benefits		
— Salaries and wages	431,549	402,402
— Superannuation contributions	45,006	39,813
	<u>476,555</u>	<u>442,215</u>
Depreciation expense		
— Right of use assets	18,926	18,339
— Plant and equipment	55,864	63,709
	<u>74,790</u>	<u>82,048</u>

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

	2023	2022
	\$	\$
5 Cash and cash equivalents		
Cash at bank	82,813	32,380
	<u>82,813</u>	<u>32,380</u>
All cash and cash equivalents are classified as financial assets at amortised cost.		
6 Trade and other receivables		
Trade receivables	16,938	5,470
Provision for doubtful debts	(9,328)	-
	<u>7,610</u>	<u>5,470</u>
All trade and other receivables are classified as financial assets at amortised cost.		
7 Inventories		
Stock on hand (at cost)	104,693	60,138
	<u>104,693</u>	<u>60,138</u>
8 Other assets		
Prepayments	19,462	17,477
	<u>19,462</u>	<u>17,477</u>
9 Plant and equipment		
Leasehold improvements		
At cost	277,533	277,533
Accumulated depreciation	(162,482)	(156,299)
	<u>115,051</u>	<u>121,234</u>
Other plant and equipment		
At cost	701,025	694,957
Accumulated depreciation	(539,441)	(489,759)
	<u>161,584</u>	<u>205,198</u>
Visual art collection		
At valuation	703,554	699,370
	<u>703,554</u>	<u>699,370</u>
Total plant and equipment	<u>980,189</u>	<u>1,025,802</u>

National Aboriginal Cultural Institute Inc

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Notes to the Financial Statements For the Year Ended 30 June 2023

9 Plant and equipment (cont)

Movements in carrying amounts

Movement in the carrying amounts for each class of plant and equipment between the beginning and the end of the current financial year:

	Leasehold Improvements \$	Other plant and equipment \$	Visual Art Collection \$	Total \$
Balance at the beginning of the year	121,234	205,198	699,370	1,025,802
Additions	-	6,067	-	6,067
Recovered visual arts collection items	-	-	4,184	4,184
Depreciation expense	(6,183)	(49,681)	-	(55,864)
Balance at the end of the year	115,051	161,584	703,554	980,189

10 Right of use assets

Right of use assets - Vehicles

At cost

Accumulated depreciation

Total Right of use assets

2023
\$

2022
\$

94,371
(58,700)
35,671

94,371
(39,773)
54,598

Movements in carrying amounts

Movement in the carrying amounts for each class of right-of-use assets between the beginning and the end of the current financial year:

	Vehicles \$	Total \$
Balance at the beginning of the year	54,598	54,598
Additions	-	-
Depreciation expense	(18,926)	(18,926)
Balance at the end of the year	35,672	35,672

11 Trade and other payables

Current

Trade payables

Accrued expenses

GST payables

Other payables

2023
\$

2022
\$

36,223
11,724
9,122
27,886
84,955

67,644
22,136
23,645
25,040
138,465

All trade and other payables, except for GST payables, are classified as financial liabilities at amortised cost.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

12 Lease liabilities

The Association's leased assets are limited to vehicles. Information relating to the lease in place and associated balance and transactions are provided below

	2023 \$	2022 \$
Current		
Lease liability	19,560	18,927
Non current		
Lease liability	16,111	35,671
Total lease liabilities	<u>35,671</u>	<u>54,598</u>

Lease related amounts recognised in the statement of profit or loss and other comprehensive income:

Amortisation expense of right of use assets	18,926	25,000
Interest expense on lease liabilities	1,527	3,539

The Association does not have any short term or low value leases.

13 Employee benefits

Current		
Annual leave	9,298	36,354
	<u>9,298</u>	<u>36,354</u>
	Annual	Total
	\$	\$
Analysis of total provisions:		
Balance at the beginning of the year	36,354	36,354
Additional provisions raised during the year	20,718	20,718
Amounts used	(47,774)	(47,774)
Balance at the end of the year	<u>9,298</u>	<u>9,298</u>

14 Reserves

Asset revaluation reserve

The asset revaluation reserve records revaluations of non-current assets.

	2023 \$	2022 \$
Movement in reserves		
Asset revaluation reserve	596,722	659,002
Disposal of visual arts collection items	-	(62,280)
Recovered visual arts collection items	4,184	-
Total	<u>600,906</u>	<u>596,722</u>

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2023

15 Related parties

The Association's related parties are as follows:

(i) Key management personnel:

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Association, directly or indirectly, including any board member (whether executive or otherwise) of that Association are considered key management personnel.

(ii) Other related parties:

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

	2023 \$	2022 \$
(i) The aggregate compensation made to key management personnel.	<u>103,697</u>	<u>47,961</u>
(ii) Transactions with other related parties	<u>-</u>	<u>-</u>

16 Remuneration of auditors

Audit of the financial statements

	2023 \$	2022 \$
	<u>10,900</u>	<u>4,900</u>

17 Contingencies

In the opinion of the Board, the Association did not have any contingencies at 30 June 2023.

18 Events occurring after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

19 Statutory information

The registered office and principal place of business of the Association is:
National Aboriginal Cultural Institute Inc
253 Grenfell Street
Adelaide SA 5000

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

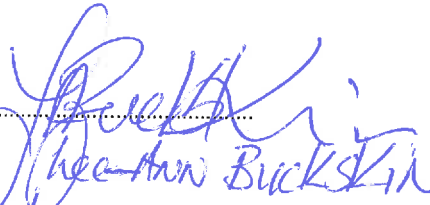
Board Member's Declaration

In the Board Member's opinion:

- (a) There are reasonable grounds to believe that the Association is able to pay all of its debts as and when they become due and payable.
- (b) the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

This declaration is made in accordance with a resolution of the Board.

Board member.....


Heather Buckskin

Dated.....

28/9/2023

Board member.....


Mariam Lilla Berry

Dated.....

28/9/23

**AUDITOR'S INDEPENDENCE DECLARATION
TO THE MEMBERS OF NATIONAL ABORIGINAL CULTURAL INSTITUTE INC**

In accordance with the requirements of subdivision 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, I declare that, to the best of my knowledge and belief, during the audit of National Aboriginal Cultural Institute Inc for the year ended 30 June 2023 there have been no contraventions of the independence requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* in relation to the audit.

**MOORE AUSTRALIA AUDIT (SA/NT) PTY LTD****STEPHEN CAMILLERI**
Director**Adelaide, South Australia**
Dated: 28 September 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL ABORIGINAL CULTURAL INSTITUTE INC

Qualified Opinion

We have audited the financial report of National Aboriginal Cultural Institute Inc ("the Association") which comprises the Statement of Financial Position as at 30 June 2023, the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, Notes to the Financial Statements, including a summary of significant accounting policies, and the Board Member's Declaration.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, the accompanying financial report of National Aboriginal Cultural Institute Inc is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance and its cash flows for the year then ended; and
- (ii) complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Qualified Opinion

The Association was unable to conduct a count of physical inventories as at 30 June 2022 and thus we did not observe the counting of physical inventories at the beginning of the financial year. We were unable to obtain sufficient appropriate audit evidence by alternative means about the carrying value of the inventory balance at 30 June 2022, which is stated in the statement of financial position comparatives at \$60,138. Since opening inventories enter into the determination of the financial performance and cashflows, we were unable to determine whether any adjustments might have been found necessary in respect of recorded or unrecorded inventories, and the related cost of goods sold expense stated in the statement of profit or loss and other comprehensive income at \$15,860 in 2023 and \$84,770 in 2022 and payments to suppliers and employees stated in the statement of cash flows at \$1,324,561 in 2023 and \$1,474,070 in 2022.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NATIONAL ABORIGINAL CULTURAL INSTITUTE INC (CONT)

Board Members' Responsibility for the Financial Report

The Board Members of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*. This responsibility includes such internal control as the Board Members determine is necessary to enable the preparation of the financial report that gives a true and fair view so that it is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board Members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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.

A further description of our responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.



MOORE AUSTRALIA AUDIT (SA/NT) PTY LTD



STEPHEN CAMILLERI
Director

Adelaide, South Australia
Dated: 28 September 2023