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**Government
of South Australia**

TANDANYA

2023-24 Annual Report

TANDANYA NATIONAL ABORIGINAL CULTURAL INSTITUTE

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To:

The Honourable Andrea Michaels MP

Minister for Small and Family Business, Consumer and Business Affairs and the Arts.

This annual report will be presented to Parliament to meet the statutory reporting requirements of *(insert relevant acts and regulations)* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the TANDANYA National Aboriginal Cultural Institute by:

Phillip Saunders
Chief Executive

Date

26/9/24.

Signature



From the Chief Executive



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

The past year has been a time of significant transformation for TANDANYA. With our building temporarily closed due to essential fire safety upgrades and maintenance, we have faced unique challenges and opportunities. Our collaboration with the Department of Premier and Cabinet (DPC) has been instrumental in ensuring that the TANDANYA building meets all fire regulations and addresses ongoing maintenance issues. We are diligently working with the DPC and the building landlord, the Aboriginal Lands Trust, on a staged reopening and plans for redevelopment of the building.

Throughout this period of closure, our focus has been on stabilising and strengthening our organisation. Under my leadership, we have recruited a robust Board of Directors, whose expertise and dedication have laid the foundation for successful governance moving forward. Our executive team has demonstrated unwavering commitment and dedication, systematically resolved inherited legacy issues, and implemented comprehensive systems to provide a stable foundation in preparation for the expansion of our operations.

We are also appreciative to the DPC for the secondment of Lee-Ann Buckskin, former chair of the TANDANYA board, into the interim position of Artistic CEO between March and August 2024. Ms. Buckskin shared her expertise and broad knowledge of the sector setting the artistic plans for the next year.

Despite the physical closure of our building, our 2023-24 Artistic Program remained committed to promoting First Nations artists and communities, nurturing generations, and intergenerational knowledge transmission. We have successfully engaged and solidified strong partnerships, resulting in meaningful connections with First Nations communities across Australia. TANDANYA has always been a place for creativity, and this period of reflection and consolidation has allowed us to reimagine our mission and place within the wider community. We stand on the verge of a renaissance, poised to become an even more vibrant hub of artistic innovation and cultural expression.

TANDANYA will continue to be an organisation for First Nations artists and the broader community – 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 artistic contribution to the Australian community.

As we look forward to reopening our doors, we remain committed to our mission of nurturing generations, respecting cultural protocols, and honouring the legacy of those who laid the foundation of TANDANYA. We are excited about the future and the continued growth of TANDANYA as a place of making and a beacon of First Nations art and culture.

Thank you for your continued support and belief in TANDANYA. Together, we will ensure that TANDANYA continues to thrive and make a positive impact on the wellbeing of Aboriginal and Torres Strait Islander people.

Yours sincerely,



Phillip Saunders
Chief Executive Officer
TANDANYA

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Overview: about the agency

Our strategic focus

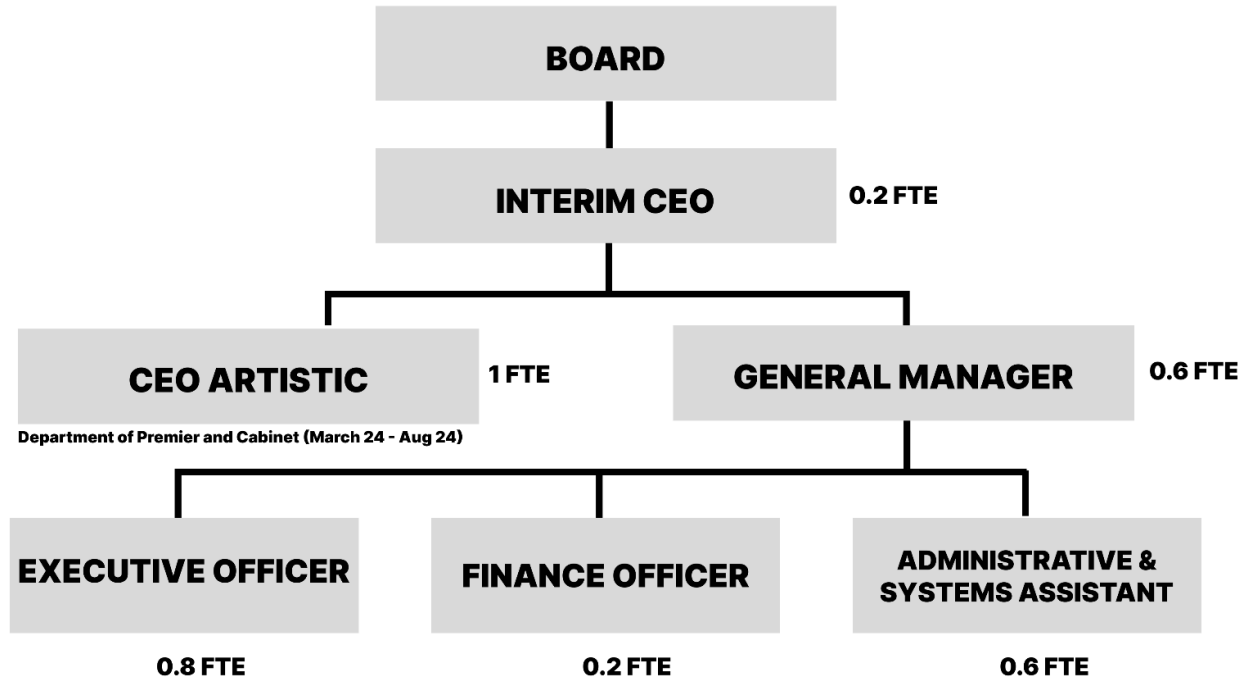
Our Purpose	<p>TANDANYA National Aboriginal Cultural Institute's purpose includes:</p> <ul style="list-style-type: none"> • Showcase the vibrancy and raise awareness of the diversity of Aboriginal and Torres Strait Islander arts and culture. • Facilitate community cultural development, maintenance, and presentation of art, culture and activities that contribute to the social, economic, and cultural advancement of Aboriginal and/or Torres Strait Islander peoples. • 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. • Advance the principles of reconciliation through culturally appropriate teaching and learning about Aboriginal and Torres Strait Islander cultures, arts, histories, and heritage. • Promote employment and career opportunities for Aboriginal and/or Torres Strait islander people in the arts and cultural sector. • Maintain workplace standards that are safe, productive and nurture growth.
Our Vision	<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>
Our Values	<p><i>Nurturing generations</i> – TANDANYA is 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><i>Respect</i> – 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> <p><i>Integrity</i> – We are honest and accountable. We have clear and open communication with our members, communities, partners and other stakeholders and networks.</p>

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.</p> <p>Emotional, spiritual, and physical well-being is innately connected to cultural identity – and identity is expressed through cultural practices. Aboriginal and/or 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.
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Our organisational structure

TANDANYA NACI - Organisational Chart

(Current as of June 30, 2024)



Our Board Members:

Four members of the board are appointed by the Minister for the Arts, one member is appointed by the Minister for Aboriginal Affairs, one member appointed by the Aboriginal Lands Trust and there are three community members. 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 2024 four new board members were appointed.

Name	Position	Term Dates	Term
Daniel Riley	Minister for the Arts Appointment	6 July 2024 Two-year term	to 2026 AGM
Rhoda Roberts	Minister for the Arts Appointment	12 February 2024 Two-year term	to 2026 AGM
Celia Coulthard	Casual vacancy	8 April 2024	to 2024 AGM
Eddie Newchurch	Aboriginal Lands Trust	20 June 20 to 2023 AGM Two-year term (re-appointed Nov 2023)	to 2025 AGM

Aaron Ken	Minister for the Arts Appointment	19 May 2023 Two-year term	to 2024 AGM
Lilla Berry	Elected through Membership	19 May 2023 Two-year term	to 2024 AGM
Ellen Bertani	Elected through Membership	19 May 2023 Two-year term	to 2024 AGM
Tapaya Edwards	Minister of Aboriginal Affairs	9 November 2023 Two-year term	to 2026 AGM


In 2023-24 (3) board members resigned, or their term expired.

Name	Position	Term Dates
Diat Alferink	Aboriginal Affairs and Reconciliation (re-appointed Nov 2021)	20 June 2020 to 26 October 2023 AGM
Jacqui Flynn	Minister for the Arts Appointment (re-appointed Nov 2021)	20 June 2020 to 26 October 2023 AGM
Karl Telfer	Minister for the Arts Appointment (re-appointed Nov 2021)	20 June 2020 to 26 October 2023 AGM
Lee-Ann Buckskin	Minister for the Arts Appointment	19 May 2023 to 12 March 2024 (stepped down due to secondment from DPC)

Our Minister

The Honourable Andrea Michaels is the Minister for Arts, Small and Family Business, and Consumer and Business Affairs.

Our Executive team

Date	Executive Name	Role
24 October 2022-31 December 2024	Phillip Saunders 	<u>Interim Chief Executive Officer (0.2FTE)</u> Responsible for strategic vision, human resource management, key government and stakeholder relationships.
12/03/24-28/08/24	Lee-Ann Buckskin 	<u>Artistic CEO</u> Secondment from the Department of the Premier and Cabinet March – August 2024 Responsible for the artistic vision, creative programming and partnerships
Dec 23 – 31/12/2024	Julia Tymukas 	<u>General Manager (0.6FTE)</u> Responsible for financial management, organisational/arts funding development, office operations, building and facilities management, health and safety and contracting.
11/11/23-31/12/2024	Emma Zakarevicius 	<u>Executive Officer</u> Responsible for servicing the board and working with the CEO and GM in organisational development, funding management and daily operations.

Changes to the agency

During 2023-24 there were no changes to the agency's structure and objectives because of internal reviews or machinery of government changes.

Legislation administered by the agency

Not Applicable.

The agency's performance

TANDANYA's objectives and performance

The objectives of TANDANYA include creating employment and training opportunities for the Indigenous community, promoting visual and performing opportunities for artists, economic development, education, and social inclusion.

Since March 2023 the building has been closed due to fire safety and building issues. Since then, we have been working with the Department of the Premier and Cabinet to plan for, and secure funding to undertake, the significant maintenance and redevelopment required to upgrade the premises and facilities.

Agency objectives	Indicators	Performance
Visual Arts Performing Arts Community Engagement Inclusion	<ul style="list-style-type: none"> • Visitation / engagement • Number and diversity of exhibitions, festivals, and other events • Community driven projects • Level of support and exposure achieved for Aboriginal and/or Torres Strait Islander artists 	Impacted by organisational difficulties including the temporary closure of the TANDANYA building for fire safety and maintenance upgrades. Despite these limitations, a significant artistic programme was delivered.

Corporate performance summary

Organisational Development

Building Condition and Compliance Report

The TANDANYA building has been closed to the public since the end of March 2023. In October 2023, Swanbury Penglase were commissioned at a cost of \$45,000 to complete a *Building Condition & Compliance Assessment Report - identifying priorities and costings*. Having undertaken an assessment in 2011 identifying significant maintenance issues which were not actioned in the following years we were keen to get a review of the key issues and priorities with costings primarily focused on capital works around structural and engineering areas.

The assessment was completed within six weeks with a recommendation for work to be addressed

- immediately,
- within 12 months
- and in 1 – 3 years.

The costs outlined included an initial \$1,981,450 investment for the immediate work followed by \$5,864,600 for work that can be undertaken in the next one to three years. These costings did not include refurbishments updates to the internal exhibition lighting, theatre equipment, workshop, or kitchen facilities a further costing is required.

The report was presented to the Department of Premier and Cabinet (DPC) and a partnership was established between the two parties to determine a path forward to enable TANDANYA to be operational in the building. The work required was divided into three phases: Front, Back and Middle sections on the building. In June 2024, a notification was received regarding a commitment of \$780,000 towards a reopening strategy for the front of the building to commence in the second half of 2024. Further planning and fundraising are an ongoing priority in consideration of the significant works required to restore and redevelop the building.

Alongside the assessment, RNW Fires Services identified ongoing maintenance issues with the fire equipment within the building and reported on issues requiring action which included: the replacement of the fire panel, repairs to the sprinkler system, fire and smoke doors, repairs to the Exit and Emergency Lighting, upgrading extinguishers and an assessment of the fire hydrant system located. The cost for this overdue maintenance work was \$89,500. Fortunately, Arts South Australia provided support for this urgent maintenance work to be undertaken in the first half of 2024.

Organisationally, TANDANYA was fortunate to receive a secondment from DPC to undertake the Artistic Director role. Lee-Ann Buckskin joined the team in March 2024 for a five-month placement focusing on artistic development.

ARTISTIC Programming

During the 2023-24 financial year TANDANYA, the oldest Aboriginal owned and run cultural Centre in Australia (opened in 1989), continued to bring people and communities together to share stories and build connections. With the TANDANYA building unavailable for use, the focus was on developing and producing projects across South Australia in remote and city-based venues in partnerships with like-minded organisations and artists promoting First Nations arts and cultures.

Survival Day January 26, 2024

Victoria Square / Tarntanyangga, Adelaide

Survival Day, observed on January 26, is a deeply significant day for First Nations people across Australia. This day, marking the anniversary of British colonisation in 1788, is a time of mourning and reflection on the profound impacts of colonisation on Aboriginal and Torres Strait Islander communities.

Survival Day is a powerful platform for raising awareness about critical issues facing First Nations people, including land rights, treaties, and social justice. It draws

attention to the historical injustices and ongoing struggles for recognition and equality, emphasising the need for reconciliation and meaningful change.

TANDANYA supported the Survival Day event by providing essential funding for the audiovisual elements that enhanced the day's activities. The day brought together First Nations people and their allies in solidarity, fostering a sense of unity and collective purpose. Through a diverse array of activists, speakers, artists, and cultural performers, the event highlighting the rich cultural expressions and voices of the First Nations community and provided an opportunity for people to share stories, express their cultural identities, and advocate for their rights and futures.

GUURANDA – a Narungga Opera: Preview performance on Country January 24, 2024

Dhilba Gurranda Innes National Park, Yorke Peninsula, South Australia



Jacob Boehme and Insite Arts

In partnership with Insite Arts and Adelaide Festival of Arts, TANDANYA supported the performance of *GURRANDA – a Narungga Opera* on Narungga Country where it originated prior to the opening at Her Majesty's Theatre, on Kurna Country.

Working in collaboration with Insite Arts, the production was a large-scale contemporary theatre work conceived by Jacob Boehme, a critically acclaimed theatre maker and choreographer, from the Narungga and Kurna Nations, in collaboration with Narungga Elders, community and a company of both professional First Nations and non-indigenous creatives.

The Narungga people are the traditional custodians and co-managers of the Dhilba Guuranda—Innes National Park. Their cultural connection with the land stretches back many thousands of years. Dhilba Guuranda means 'Southern Narungga Region – Yorke Peninsula'.

This magical performance, set against the backdrop of country at Dhilba Gurranda Innes National Park, marked a profound departure from the productions slick staging at Her Majesty's Theatre (Adelaide Festival 2024). Transcending the traditional boundaries of theatre, Gurranda on country offered a unique immersive journey into culture through storytelling dance, puppetry and singing amidst the dramatic countryside that birthed Boehme's mobs' Dreamtime story. In this setting Guuranda assumed a significance deeply rooted in cultural connection with the land.

By situating "Guuranda" within the National Park, TANDANYA helped facilitate a powerful alignment between narrative, environment, and the local community. The landscape became an active participant in the storytelling process, embodying the

essence of the Dreamtime narrative. This symbiosis elevated the experience, enriching both performers and audience, fostering a deeper understanding of the story being depicted and offering a profound insight into the rich cultural heritage being celebrated.

The physical presence within the landscape provided the attendees which consisted primarily of immediate family, and local community members, an elaborate tapestry for the senses, impossible to replicate within the confines of a conventional theatre. Audience members were not separated from the performance by a stage; they were part of the scene, enveloped by the same environment as the performers. The children of the community were playing in parallel to the performers which added nuance and breathed life into the production. This blurring of boundaries between performer and audience creating a shared experience of belonging and interconnectedness with the land, its stories and provided a powerful vehicle for intergenerational knowledge transmission.

[The stories of us | Australian Rural & Regional News \(arr.news\)](#)

[Creation stories come alive on Country \(ypct.com.au\)](#)

Jacob Boehme – Mother’s Blood

2023-2024

Artistic Residency

Jacob Boehme is in the initial stages of developing a draft of Mother’s Blood from a substantial body of existing material which will be further advanced in the 2024-25 portion of Jacob’s residency.

Mother’s Blood is the third instalment in a series of works by Jacob Boehme, following Guuranda, which premiered at Her Majesty’s Theatre during the Adelaide Festival 2024, and Logan St, is a new work commissioned by State Theatre Company of South Australia for its 2026 program. Mother’s Blood will be developed during a residency at TANDANYA, starting in June 2024 and extending through the end of June 2025.

Mother’s Blood is a contemporary urban drama that delves into epic themes of Caring for Country, Community, and Lore. It portrays the lives of three Narungga women from different generations within one Aboriginal family, set in a home on Point Pearce Mission, Yorke Peninsula, SA. The narrative explores the juxtaposition of traditional culture and modern gaming technology, centered on the youngest character, Sarah, and her online gaming world.

Jacob Boehme is currently developing a draft of Mother’s Blood from a substantial body of existing material. Concurrently, he will collaborate with independent game developers to create an online game that becomes integral to the storyline. This game is set in a distant future where characters from Narungga Lore and Creation stories reemerge to exact vengeance on humanity for the environmental damage inflicted on the land. The game serves as a platform for relearning ancient knowledge about the natural and spiritual worlds, essential for survival.

Dupang Pangari Festival

March 15 – 16, 2024

Kurrangk (Coorong), Coorong National Park



TANDANYA proudly supported the Dupang Pangari Festival, a vibrant cultural event held as part of the Adelaide Fringe. Located on the scenic waterfront of Kurrangk (Coorong) in the Coorong National Park, this festival took place on Ngarrindjeri lands near Long Point and was organized by Uncle Moogy and the Tal-Kin-Jeri Dance Group.

The Dupang Pangari Festival is a unique celebration featuring a range of activities designed to share and preserve First Nations culture:

- **Music and Dance:** Attendees were treated to live music and traditional dance performances, creating a lively and engaging atmosphere.
- **Cultural Workshops:** Participants had the opportunity to engage in hands-on cultural workshops led by First Nations artists. These included basket weaving, yidaki (didgeridoo) playing, and club and clap-stick carving.
- **Storytelling:** The festival emphasised the importance of storytelling, with evenings spent around the fire listening to stories that connect attendees to the rich heritage of the Ngarrindjeri people.
- **Artist Marketplace:** The festival also featured an artist marketplace, showcasing the talents and crafts of local First Nations artists.

Beginning with a welcoming smoking ceremony, the festival culminated at sunset with a corroboree around the fire, a powerful and moving experience designed to share culture, heal the spirit, and connect everyone to the land.

BlakYard Picnic

April 20, 2024

Carclew House, Jeffcott Street, North Adelaide



In partnership with Carclew, TANDANYA supported the resurgence of BlakYard picnic with an all-First Nations lineup. BlakYard Picnic was a vibrant day celebrating Indigenous culture and fostering community engagement. The day saw the convergence of creativity, talent, and cultural exchange that provided a platform for Indigenous artists to showcase their artistic talents and crafts. The day included a dynamic line-up of live music, dance, immersive cultural workshops, and an array of festival eats.

- **Artistic Stalls:** Three artist stalls: Maali Yorga Arts, Mardlaapa Designs, Wurtatu creations in addition to TANDANYA's presence, provided a platform for Indigenous artists to showcase their talents and crafts.
- **Workshops:** Four workshops including Circus skills with Caleena Sansbury, Dance with Kirsty Williams and Kiera Fitzgerald, Gig Rig Drop-in Studio with Eskatology and weaving with Wurtati creations; Sonya, Sarah and Suzy Smith facilitated enriching cultural exchanges and hands-on experiences for participants.
- **Musical Acts:** Seven musical acts – Katie Aspel, Myles Turner, Nimpala Rose, Emily Wurramara, Stand Strong with Eskatology, Marlon and Son of Serpent. These acts also including child performers, captivated audiences and showcased the diversity of Indigenous musical talent, totalling 29 artists.
- **Dance Acts:** Two dance acts - Tal Kin Jeri and Tjarutja Dance Theatre Collective featuring both children and adult performers, added vibrancy and cultural richness to the event, with a total of 12 artists.
- **Food and Drink Vendors:** Four vendors offering an array of festival eats including – Stazzi & Co, Meez on Plus, Potato on a stick and the Kombi Crew.

[BlakYard Picnic makes triumphant return to Carclew | NIT](#)

New Commission: Tjaruta Dance Theatre Collective - Water Rites

April 20, 2024

Carclew House, Jeffcott Street, North Adelaide



TANDANYA commissioned Tjarutja Dance Collective to create a new dance piece titled "Water Rites" which premiered at "Blak Yard Picnic". Choreographed by Kenneth Johnson, "Water Rites" marks Johnson's debut as a choreographer who explores traditional customs and the sacred relationship with the rivers and sea surrounding the Ngarrindjeri Nations.

Kenneth Johnson, reflecting on his role as a custodian living near Murrundi (The River), delves into the ceremonial practices and responsibilities tied to water through a poignant narrative of his journey embracing and transforming his two-spirited nonbinary identity through cleansing rituals. The piece portrays his dance within the dual spirits, highlighting his connection and duties to the country's waterways.

Under the mentorship of Gina Rings and Alison Currie, a series of workshops and discussions were conducted with Kenneth Johnson, a senior dancer with the Tjarutja Dance Theatre Collective. These sessions were crucial in developing the choreography and narrative of "Water Rites" and provided a safe space for exploration, enabling Johnson to bring forth a powerful and authentic expression of his identity and cultural heritage through dance. Johnson's personal interpretations and cultural connections to the Ngarrindjeri Ruwi informed the creative process.

Shortly after his Choreographic debut of "Water Rites" Kenny was chosen for the Choreolab 2024, a program hosted by DanceHub SA.

Men's and Boys' Program Kurna History, Heritage, and Culture (a pilot program) with Kuma Kaaru and Jack Buckskin

11- 12 June, 2024

Ocean View College, Taperoo, Adelaide

As part of the Community Engagement Program, TANDANYA facilitated a two-day Men's and Boy's Kurna history, heritage and culture workshop at Ocean View College a co-educational state government site with a 20% school population of First Nation students most of whom come from disparate regions across Australia.

This pilot program delivered by TANDANYA in partnership with Kuma Kaaru aimed to introduce and engage year 10, 11, and 12 Indigenous male students in the rich cultural tapestry of the Kurna people and give context to the traditional custodians of the Adelaide Plains. Led by esteemed Kurna Custodian Jack Buckskin, the workshop explored Kurna history, heritage, dance, and artefact making.

Kuma Kaaru, founded in 2008, was formed to teach family and local Aboriginal people that have been disconnected from their lands and culture. Kuma Kaaru's cultural awareness training seeks to enhance participants' cultural journeys through a comprehensive, in-depth workshop on the foundations of Kurna Culture.

During the two-day workshop students received an introduction to Kurna genealogy, family and kinship connections and the importance of ancestry in Kurna culture. An examination of the traditional social structure and practices of the Kurna people and the significance of local dreaming stories in Kurna culture were explored as well as the impact of colonisation. The students had the opportunity to participate in hands-on cultural artifact making including boomerangs and were given demonstrations on how to use these items while exploring the symbolism and significance behind different artefacts in Kurna culture.

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 2023-24	Past year 2022-23	% Change (+ / -)
Total new workplace injury claims	0	0	0
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 2023-24	Past year 2022-23	% 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 2023 -24	Past year 2022-23	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$1,260.67	\$231,357.25	-98.9%
Income support payments – gross (\$)	0	128, 508.58	-100%

**before third party recovery

Data for previous years is available at: [Tandanya National Aboriginal Cultural Institute - Organisations - data.sa.gov.au](https://data.sa.gov.au/organisations/tandanya-national-aboriginal-cultural-institute)

Executive employment in the agency

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

Data for previous years is available at:

[Tandanya Annual Reporting Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/tandanya-annual-reporting-regulatory-data)

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 2023-2024 are attached to this report.

Statement of Comprehensive Income	2023 -24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	Past year 2022-23 Actual \$000s
Total Income	856	950	94	1,262
Total Expenses	856	980	(124)	1,132
Net Result	-	(30)	(30)	130
Total Comprehensive Result	-	(30)	(30)	134

Statement of Financial Position	2023 -24 Budget \$000s	2023 -24 Actual \$000s	Variation \$000s	Past year 2022-23 Actual \$000s
Current assets	214	380	166	214
Non-current assets	1,016	830	(186)	1,016
Total assets	1,230	1,210	(20)	1,230
Current liabilities	114	241	(127)	114
Non-current liabilities	16	0	16	16
Total liabilities	130	241	111	130
Net assets	1,100	969	(131)	1,100
Equity	1,100	969	131	1,100

Consultants' disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	\$1,064

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

Consultancies	Purpose	\$ Actual payment
	Total	\$ 0

Data for previous years is available at: [Tandanya National Aboriginal Cultural Institute - Organisations - data.sa.gov.au](https://data.sa.gov.au/organisations/tandanya-national-aboriginal-cultural-institute)

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

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

Contractors	Purpose	\$ Actual payment
	Total	\$

Data for previous years is available at: [Tandanya National Aboriginal Cultural Institute - Organisations - data.sa.gov.au](https://data.sa.gov.au/organisations/tandanya-national-aboriginal-cultural-institute)

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](#).

Other financial information

N/A

Other information

N/A

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:

[Tandanya National Aboriginal Cultural Institute - Organisations - data.sa.gov.au](https://data.sa.gov.au/organisations/tandanya-national-aboriginal-cultural-institute)

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: [Tandanya National Aboriginal Cultural Institute - Organisations - data.sa.gov.au](https://data.sa.gov.au/organisations/tandanya-national-aboriginal-cultural-institute)

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

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 2023-24
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	0

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
		unreasonable or disadvantages customer	
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	0
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	0

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: [Tandanya National Aboriginal Cultural Institute - Organisations - data.sa.gov.au](https://data.sa.gov.au/organisations/tandanya-national-aboriginal-cultural-institute)

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 2023-24

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Financial Report

For the Year Ended 30 June 2024

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Contents

For the Year Ended 30 June 2024

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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 2024

	Note	2024 \$	2023 \$
Sales revenue	3	2,180	293,135
Cost of goods sold		(98)	(15,860)
Gross profit		2,082	277,275
Grant revenue	3	937,540	981,504
Other revenue	3	10,178	3,414
Employee benefits expense	4	(245,748)	(476,555)
Depreciation expense	4	(61,314)	(74,790)
Operating expense		(672,370)	(580,966)
Profit for the year		(29,632)	129,882
Other comprehensive income			
Recovered visual arts collection items	9	-	4,184
Disposal of visual arts collection items	9	(102,174)	-
Total comprehensive income for the year		(131,806)	134,066

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 2024

	Note	2024 \$	2023 \$
Assets			
Current assets			
Cash and cash equivalents	5	296,530	82,813
Trade and other receivables	6	5,152	7,610
Inventories	7	72,688	104,693
Other current assets	8	5,000	19,462
Total current assets		379,370	214,578
Non current assets			
Plant and equipment	9	824,923	980,189
Right of use assets	10	5,257	35,671
Total non current assets		830,180	1,015,860
Total assets		1,209,550	1,230,438
Liabilities			
Current liabilities			
Trade and other payables	11	197,044	84,955
Lease liabilities	12	6,158	19,560
Employee benefits	13	7,640	9,298
Contract liabilities	14	30,000	-
Total current liabilities		240,842	113,813
Non current liabilities			
Lease liabilities	12	-	16,111
Total non current liabilities		-	16,111
Total liabilities		240,842	129,924
Net assets		968,708	1,100,514
Equity			
Retained surplus		469,976	499,608
Asset revaluation surplus		498,732	600,906
Total equity		968,708	1,100,514

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 2024

	Retained Earnings \$	Asset Revaluation Reserve \$	Total \$
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
Profit for the year	(29,632)	-	(29,632)
Disposal of visual arts collection items	-	(102,174)	(102,174)
Balance at 30 June 2024	469,976	498,732	968,708

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 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from state government grants		1,061,294	1,079,654
Receipts from customers		28,096	321,816
Payments to suppliers and employees		(863,708)	(1,324,561)
Interest received		47	44
Interest paid		(1,527)	(1,527)
Net cash (used in) operating activities		224,202	75,426
Cash flows from investing activities			
Payments for plant and equipment		-	(6,067)
Net cash (used in) investing activities		-	(6,067)
Cash flows from financing activities			
Repayment of lease liabilities		(10,485)	(18,926)
Net cash (used in) financing activities		(10,485)	(18,926)
Net increase / (decrease) in cash and cash equivalents held		213,717	50,433
Cash and cash equivalents at beginning of the financial year		82,813	32,380
Cash and cash equivalents at end of the financial year	5	296,530	82,813

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 2024

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.

The functional and presentation currency of National Aboriginal Cultural Institute Inc is Australian Dollars.

The financial report was authorised for issue on the date the accompanying Board Members Declaration was signed.

Comparatives are consistent with prior years, unless otherwise stated.

1 Summary of material 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.

Material accounting policy information relating to the preparation of these financial statements are presented below, and are consistent with prior reporting periods unless otherwise stated.

(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.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2024

1 Summary of material accounting policies (cont)

(c) Income tax

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

(d) Financial instruments

Financial assets

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Impairment of financial assets

Where the simplified approach to expected credit loss (ECL) is not applied, 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); or
- the financial assets is more than 90 days past due.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

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.

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 financial liabilities of the Association comprise trade payables, contract liabilities and lease liabilities.

(e) Inventory

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

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2024

1 Summary of material accounting policies (cont)

(f) Plant and equipment

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

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%

(g) 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.

(h) Leases

Lessee accounting

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

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) or a change in the Association's assessment of lease term.

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(i) Contract liabilities

The Association recognises contract liabilities for grants which have commenced and are completed after the balance date and for grants commencing after the balance date. Contract liabilities are shown as other liabilities in the statement of financial position and are brought to account as revenue when the performance obligations of the grant has been delivered.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2024

1 Summary of material accounting policies (cont)

(j) New or amended accounting standards and interpretations adopted

The Association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

(k) 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.

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.

Key estimates - impairment of inventory

The Association determines the carrying value for its inventory by comparing the lower of cost and net realisable value. The net realisable value is determined based on the inventories selling price, aging of the inventory and whether any of the stock is obsolete. The Association recognises an expense in the statement of profit or loss for any impairment that is determined at balance date.

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2024

	2024 \$	2023 \$
3 Income		
Sales revenue	2,180	293,135
	2,180	293,135
Grant revenue		
— State government	937,540	981,504
	937,540	981,504
Other revenue		
— Donations and bequests	3,000	370
— Interest received	47	44
— Other	7,131	3,000
	10,178	3,414

Disaggregation of revenue

Revenue from contracts with customers has been disaggregated into revenue recognised at a point in time and revenue recognised over time. The following table shows this breakdown:

— at a point in time	12,311	296,505
— over time	937,587	981,548
	949,898	1,278,053

4 Expenses

Profit for the year includes the following specific expenses:

Salaries and benefits		
— Salaries and wages	222,052	431,549
— Superannuation contributions	23,696	45,006
	245,748	476,555
Depreciation expense		
— Right of use assets	8,222	18,926
— Plant and equipment	53,092	55,864
	61,314	74,790

5 Cash and cash equivalents

Cash at bank	296,530	82,813
	296,530	82,813

6 Trade and other receivables

Trade receivables	5,152	16,938
Provision for doubtful debts	-	(9,328)
	5,152	7,610

7 Inventories

Stock on hand	101,144	104,693
Provision for stock obsolescence	(28,456)	-
	72,688	104,693

Write downs of inventories to net realisable value during the year were \$28,456 (2023: \$NIL).

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2024

	2024 \$	2023 \$
8 Other assets		
Prepayments	5,000	19,462
	5,000	19,462
9 Plant and equipment		
Leasehold improvements		
At cost	277,533	277,533
Accumulated depreciation	(169,163)	(162,482)
	108,370	115,051
Other plant and equipment		
At cost	701,025	701,025
Accumulated depreciation	(585,852)	(539,441)
	115,173	161,584
Visual art collection		
At valuation	601,380	703,554
	601,380	703,554
Total plant and equipment	824,923	980,189

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 \$
Year ended 30 June 2024				
Balance at the beginning of the year	115,051	161,584	703,554	980,189
Disposal of visual arts collection items	-	-	(102,174)	(102,174)
Depreciation expense	(6,681)	(46,411)	-	(53,092)
Balance at the end of the year	108,370	115,173	601,380	824,923

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2024

	2024 \$	2023 \$
10 Right of use assets		
Right of use assets - Vehicles		
At cost	35,047	94,371
Accumulated depreciation	(29,790)	(58,700)
Total Right of use assets	5,257	35,671

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 \$
Year ended 30 June 2024		
Balance at the beginning of the year	35,671	35,671
Disposals	(22,192)	(22,192)
Depreciation expense	(8,222)	(8,222)
Balance at the end of the year	5,257	5,257

	2024 \$	2023 \$
11 Trade and other payables		
Current		
Trade payables	59,544	36,223
Accrued expenses	4,031	11,724
GST payables	4,571	9,122
Fringe benefits tax payable	123,612	-
Other payables	5,286	27,886
	197,044	84,955

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Trade and other payables classified as financial liabilities at amortised cost

Trade and other payables	192,473	75,833
Financial liabilities	192,473	75,833

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2024

	2024 \$	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.		
The motor vehicle lease is for the company car and has 1 year remaining with no option for renewal. The rentals are fixed for the full term of the lease.		
Current		
Lease liability	6,158	19,560
Non current		
Lease liability	-	16,111
Total lease liabilities	6,158	35,671

Statement of profit or loss and other comprehensive income

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

Depreciation expense of right of use assets	8,222	18,926
Interest expense on lease liabilities	1,527	1,527

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

Maturity analysis

	<1 year \$	1-5 years \$	>5 years \$	Total undiscounted lease liabilities \$	Included in the Statement of Financial Position \$
2024	6,368	-	-	6,368	6,158
2023	20,453	16,337	-	36,790	35,671

The motor vehicle lease does not contain any extension options which allows the Association to extend the lease term.

	2024 \$	2023 \$
Lease related amounts recognised in the statement of cash flows:		
Total cash outflow for leases	12,012	20,453

13 Employee benefits

Current		
Annual leave	7,640	9,298
	7,640	9,298

14 Contract liabilities

Current		
Grants received in advance	30,000	-
	30,000	-

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2024

15 Reserves

Asset revaluation reserve

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

	2024 \$	2023 \$
Movement in reserves		
Asset revaluation reserve	600,906	596,722
Disposal of visual arts collection items	(102,174)	-
Recovered visual arts collection items	-	4,184
Total	498,732	600,906

16 Fair value measurements

The Association has the following assets, as set out in the table below, that are measured at fair value after initial recognition.
The Association does not subsequently measure any liabilities at fair value.

	Note	2024 \$	2023 \$
Recurring fair value measurements			
<i>Financial assets</i>			
Financial assets at fair value through other comprehensive income:			
– Visual arts collection (i)	9	601,380	703,554
Total financial assets recognised at fair value through other comprehensive income		601,380	703,554

- (i) For Visual arts collection, the fair values have been determined in 2013 by an independent valuer based on a market approach using recent observable market data for similar properties, and subsequently reviewed by the directors.

17 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.

	2024 \$	2023 \$
(i) The aggregate compensation made to key management personnel.	54,622	103,697
(ii) Transactions with other related parties	-	-

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Notes to the Financial Statements For the Year Ended 30 June 2024

	2024	2023
	\$	\$
18 Remuneration of auditors		
Audit of the financial statements	<u>14,500</u>	<u>10,900</u>

19 Contingencies

Currently, there is an ongoing settlement dispute over 2 pieces of artwork which have been lost and are unable to be returned by the Association. The Association have obtained independent representation assisting with the matter. It is probable that there will be an outflow for the Association, however the value is unable to be reasonably estimated at the date of this report.

In the opinion of the Board, the Association did not have any contingencies at 30 June 2024 (30 June 2023: Nil), other than those noted above.

20 Going concern

The Association is currently not able to operate due to the building requiring substantial repairs and maintenance. In order to fund the repairs of the building, the Association requires additional funding, or they will require an alternate building to relocate to and operate from. The Association is also dependent on the funding from government for their operations, which has continued to date and is expected to continue subsequent to year end.

21 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.

22 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:

1. The financial statement and notes, as set out in pages 3 to 16, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* including:
 - (a) complying with Australian Accounting Standards - Simplified Disclosures; and
 - (b) giving a true and fair view of the financial position as at 30 June 2024 and of its financial performance for the year ended on that date of the Association
2. There are reasonable ground to believe that the Association will be able to pay its debts as and when they become due and payable

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


Board member



Dated

26/9/2024

Board member

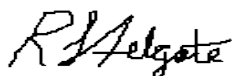


Dated

26/9/2024

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 2024 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.



Robyn Speed
Director

Brisbane
26 September 2024



Moore Australia Audit (SA/NT) Pty Ltd
Chartered Accountants

Independent Auditor's Report

To the Members of National Aboriginal Cultural Institute Inc

Report on the Audit of the Financial Report

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 2024, 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 material 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 2024 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 engage an independent expert to value the visual arts collection as at 30 June 2024. We were unable to obtain sufficient appropriate audit evidence by alternative means about the fair value of the visual arts collection balance at 30 June 2024, which is stated in the statement of financial position at \$601,380.

The Association was unable to produce sufficient appropriate audit evidence to support the value of inventories as at 30 June 2024. We were unable to obtain sufficient appropriate audit evidence by alternative means about the carrying value of the inventories balance at 30 June 2024, which is stated in the statement of financial position at \$72,688. Since 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 \$98 in 2024 and payments to suppliers and employees stated in the statement of cash flows at \$863,708 in 2024.

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.

Material Uncertainty Related to Going Concern

We draw attention to Note 20 in the financial report, which indicates that the Association is currently not able to operate due to the building requiring substantial repairs and maintenance. The Association requires additional funding to repair the building, or they will require an alternate building to relocate and operate from. As stated in Note 20, these events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the Association's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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:

- (a) 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*; and
- (b) for such internal control as the director determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

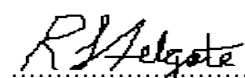
In preparing the financial report, the Board Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board Members either intend to liquidate 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:

https://www.auasb.gov.au/admin/file/content102/c3/ar1_2020.pdf. This description forms part of our auditor's report.



Robyn Speed
Director

Moore Australia Audit (SA/NT) Pty Ltd

Brisbane

26 September 2024



Moore Australia Audit (SA/NT)
Chartered Accountants