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**Government
of South Australia**

TANDANYA

2024-25 Annual Report

TANDANYA NATIONAL ABORIGINAL CULTURAL INSTITUTE

253 Grenfell Street, Adelaide SA 5000

<http://www.tandanya.com.au>

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To:

The Hon Andrea Michaels MP
Minister for Arts

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009* and the *Tandanya National Cultural Institute Constitution* and the requirements of Premier and Cabinet Circular *PC 013 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:

Aaron Ken
Chair

Date: 29 Sep. 25

Signature:



From the Chair



It is my pleasure to present this report on behalf of the Board of TANDANYA National Aboriginal Cultural Institute for the 2024-25 financial year – a year defined by renewal, resilience, and strategic focus.

With the departure of Phillip Saunders from his role as CEO in June 2025, the Board has commenced the recruitment process for a new CEO, marking an exciting new chapter in the organisation's journey. We thank Phil for his leadership, commitment, and contribution during a period of significant transition for TANDANYA. While we are in this interim period, it is my privilege as Chair to present this report on behalf of the organisation, as we continue to implement our strategic plan and activate our iconic home.

In October 2024, Phase One of essential building works commenced at our home at 253 Grenfell Street with the support of the Department of the Premier and Cabinet (DPC). This investment marked an important step towards making our building fit for purpose, with works forming part of a broader commitment by the South Australian Government to supporting the reopening of TANDANYA, reinforced by our inclusion in the new state cultural policy *A Place to Create*.

The building works have been a positive step forward and the support from the South Australian Government has been both welcome and vital. Further work is required to ensure the long-term sustainability of our building, and this will be the focus in the coming years.

During the building works we relocated TANDANYA's operations to temporary workspaces at The Circle First Nations Entrepreneur Hub and Chalk & Stone at Lot Fourteen for continuity of operations and completion of the 2025-2030 Strategic Plan. This period of consolidation allowed us to refine our vision, strengthen partnerships, and align our future programming with the realities of our infrastructure needs.

2024-25 saw TANDANYA deliver a range of significant activities and maintained strong engagement with community, artists, and partners.

Highlights from 2024-25 include:

- Strengthening existing partnerships and fostering new collaborations, laying the groundwork for future cultural initiatives.
- Activate TANDANYA: Pop-Up Music Series during Adelaide Fringe 2025. The series was supported by CreateSA and the Music Development Office in partnership with Gluttony and Adelaide Fringe and was well received by both the public and community, affirming the building's role as a community and cultural meeting place.
- Advancing key projects such as the Visual Arts Collection Significance Assessment with the History Trust of SA, supported by the Community Heritage Grants program and the First Nations Curatorial Program with Ku Arts.
- Launching the Voices of TANDANYA market research project with UniSA to inform master planning.
- Supporting artist Jacob Boehme in residence to develop *Mother's Blood* and *Yuldu Yarli Yidja* (Cheeky Boy) – combining live performance and digital storytelling.

This has been a year of laying strong foundations – physically, strategically, and culturally – for TANDANYA's next chapter. As Chair, I acknowledge the dedication of our Board, the commitment of our executive team and staff, the passion of our artists, and the invaluable support of the South Australian Government, our partners, and our community.

With the building's reactivation firmly on the horizon, and a clear strategic plan in place, we look forward to welcoming the public back to a revitalised TANDANYA that reflects the strength, creativity, and cultural leadership of Australia's First Nations peoples.



Aaron Ken

Chair

TANDANYA National Aboriginal Cultural Institute

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Overview: about the agency

Our strategic focus

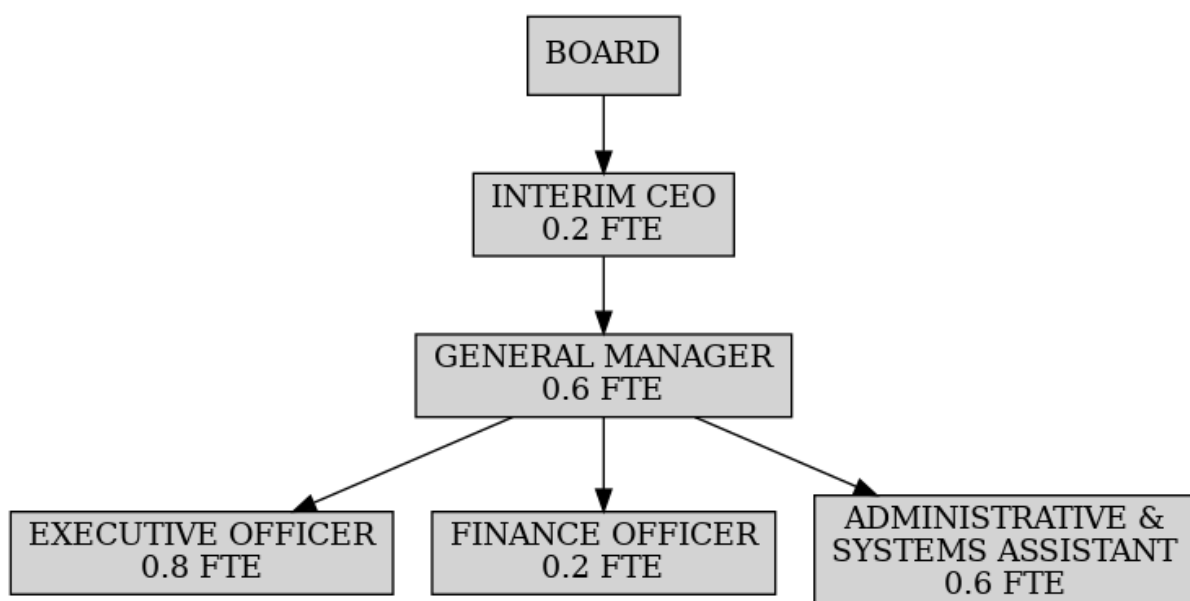
Our Purpose	TANDANYA National Aboriginal Cultural Institute's purpose includes: • Showcase the vibrancy and raise awareness of the diversity of Aboriginal and Torres Strait Islander arts and culture. • Facilitate community cultural development, maintenance, and presentation of art, culture and activities that contribute to the social, economic, and cultural advancement of Aboriginal and/or Torres Strait Islander peoples. • 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	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.
Our Values	<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. <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. <i>Integrity</i> – 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	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 represent 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/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: 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

As of 30 June 2025



Our Board Members:

Up to four members of the board are appointed by the Minister for Arts, up to one member is appointed by the Minister for Aboriginal Affairs, up to one member is appointed by the Aboriginal Lands Trust and three members are elected by the 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 2025 one new board member was appointed.

Name	Position	Term Dates	Term
Daniel Riley	Minister for Arts appointment	6 July 2024 Two-year term	to 2026 AGM
Rhoda Roberts	Minister for Arts appointment	12 February 2024 Two-year term	to 2026 AGM
Celia Coulthard	Casual vacancy	8 April 2024 (re-appointed Nov 2024)	to 2026 AGM
Eddie Newchurch	Aboriginal Lands Trust appointment	20 June 2020 to 2023 AGM Two-year term (re-appointed Nov 2023)	to 2025 AGM
Aaron Ken	Minister for Arts appointment	19 May 2023 Two-year term	to 2025 AGM
Lilla Berry	Elected through Membership	19 May 2023 Two-year term	to 2025 AGM
Tapaya Edwards	Minister for Aboriginal Affairs appointment	9 November 2023 Two-year term	to 2026 AGM

In 2024-25 (2) board members resigned, or their term expired.

Name	Position	Term Dates
Ellen Bertani	Elected through Membership	19 May 2023 to 28 April 2024
Calena Sansbury	Minister for Arts appointment	30 September 2024 to 11 November 2024

Our Minister



The Hon Andrea Michaels MP is the Minister for Arts.

Our Executive team

Date	Executive Name	Role
24 October 2022-30 June 2025	Phillip Saunders 	<u>Interim Chief Executive Officer (0.2FTE)</u> Responsible for strategic vision, human resource management, key government and stakeholder relationships.
12 March 2024-28 August 2024	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
December 2023-current	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.
November 2023-current	Emma Zakarevicius 	<u>Executive Officer</u> Working with the CEO and GM in strategic planning, organisational development, governance, office and building operations, funding management, programme development and delivery and daily operations.

Changes to the agency

During 2024-25 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.

Other related agencies (within the Minister's area/s of responsibility)

Not Applicable.

The agency's performance

Performance at a glance

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.

While building works have been underway, TANDANYA has deepened its commitment to stakeholder engagement and advanced several important sector-building initiatives, including:

- Partnering with The Mill to explore a First Nations Dance Hub initiative.
- Working with the History Trust of South Australia on a major Visual Arts Collection Assessment project.
- Collaborating with Ku Arts to scope the First Nations Curatorial Project.
- Initiating discussions with UniSA's Business Department for the Voices of TANDANYA market research project.

TANDANYA also commenced a strategic planning review, aligning programming ambitions with infrastructure readiness and reaffirming TANDANYA's purpose through the completion of the 2025-2030 Strategic Plan. Stakeholder feedback has been overwhelmingly supportive, with strong enthusiasm for TANDANYA's continued presence at this culturally significant and iconic location.

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Visual Arts Performing Arts Community Engagement Inclusion	• 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	Despite the closure of the TANDANYA building the organisation: • Supported NADOIC committee in delivering NAIDOC Family Day at Elder Park • Completed evaluation of youth and cultural outreach program workshop at Oceanview college • Scoped out the possibility of creating a GEO located Kaurna Walk around the Adelaide CBD • Secured funding to undertake a Visual Arts Significance Assessment • Partnered with Ku Arts to deliver part of their First Nations Curatorial Program • Programmed and delivered Fringe Music Nights engaging seven First Nations artists • Hosted Mothers Blood artistic residency – Jacob Boehme

Corporate performance summary**TANDANYA Building – Complexities, Progress, and Future Planning**

The 2024-25 period marked a pivotal chapter for TANDANYA, shaped by the intersection of infrastructure renewal and organisational strategy. The TANDANYA building has been closed to the public since March 2023. In October 2023, Swanbury Penglase were commissioned to complete a comprehensive Building Condition & Compliance Assessment Report identifying priority maintenance works. This review followed an earlier 2011 assessment that had also highlighted significant maintenance issues, many of which had remained unaddressed.

In June 2024, the Department of the Premier and Cabinet (DPC) made a commitment towards the first stage of a reopening strategy for the front of the 253 Grenfell Street building. Phase One commenced in October 2024, addressing the front-facing section of the building and undertaking some of the required essential maintenance including roofing, guttering, and air-conditioning unit replacement.

Significant further investment will be required to complete all three phases of the essential works identified in the 2023 assessment.

The notice of works in October 2024 required on-site programming and non-essential operational activities to be paused until a firm date for building re-entry was determined. Staff relocated to temporary workspaces at The Circle First Nations Entrepreneur Hub and Chalk & Stone at Lot Fourteen and worked remotely from home, adapting to a hybrid model that maintained continuity while allowing time to consolidate the organisation's future direction.

Agency objectives	Indicators	Performance
• Inclusion and recognition • Expanded public awareness supported by marketing and communication.	NAIDOC Week Family Day – Elder Park  Photo By Ben Searcy	TANDANYA proudly participated in the annual NAIDOC Week celebrations by supporting the NAIDOC Family Day at Elder Park. The event provided a vibrant platform to celebrate Aboriginal and Torres Strait Islander history, culture, and achievements, attracting families and community members from across South Australia. • Commenced with a march from Victoria Square / Tarntanyangga. • Elder Park hosted live music, traditional dance, storytelling, and cultural workshops. • Activities catered to all ages, with food stalls, interactive displays, and children's programming, which TANDANYA partnered with the NAIDOC Committee to deliver.
• Development, production and showcasing arts and cultural practices.	Oceanview College Men's and Boys' Workshop Evaluation 	As part of TANDANYA's youth and cultural outreach, a two-day Men's and Boys' cultural workshop was held at Oceanview College in June 2024. An on-site evaluation was conducted in July to review its success and explore future collaborations. • Led by Jack Buckskin with student and staff participation. • Activities included storytelling, language, cultural expression. • Production of evaluation video and documentation.

Increased potential to generate earnings.	Kaurna Walk & Digital Experience Planning	Initial planning and research commenced in August 2024 for a geolocated digital Kaurna Walk experience through the Adelaide CBD. The project was envisioned as a mobile-accessible cultural trail combining geolocation technology, storytelling, and archival content to expand TANDANYA's digital footprint and promote Kaurna cultural visibility. - A comparative audit of existing Kaurna Walks and cultural trails was completed to inform the project scope. - Initial exploration of mobile app features, including audio guides, map tracking, and multimedia storytelling elements, were undertaken. - While the research phase began with strong intent, the project ultimately did not progress further as competing organisational priorities took precedence. - TANDANYA remains committed to revisiting the initiative in future planning cycles as part of its broader digital engagement strategy.
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• Development, production and showcasing arts and cultural practices. • Increased potential to generate earnings.	TANDANYA Visual Arts Significance Assessment 	In September 2024, TANDANYA secured funding from the Federal Community Heritage Grants scheme administered by the National Library of Australia to undertake a Significance Assessment of the TANDANYA Visual Arts collection. The objective of this assessment is to catalogue, evaluate, and articulate the cultural, historical, and artistic significance of the TANDANYA visual art collection, which has been accumulated over more than three decades of operation and is significant nationally and potentially internationally. The project supports future conservation, programming, and interpretive planning, as well as alignment with institutional goals, including strategic partnerships, funding opportunities, and the reopening of the building at 253 Grenfell Street. TANDANYA has made the following progress to date: • In September 2024, TANDANYA secured the services of Alice Beale from the History Trust of South Australia to conduct the significance assessment. TANDANYA staff have met regularly with Alice since October 2024 to advance the project. • A preliminary audit of the stored visual art collection has been conducted. • All works have been assigned temporary catalogue numbers, and metadata entry is underway, including artist
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		name, title, date, medium, condition notes, and photographic documentation. • A custom database has been developed by TANDANYA to accommodate the collection has been populated with the inherited legacy information. • Key TANDANYA staff, current and former, have been identified, and interviews with John Keen Inaugural Exhibition Coordinator at TANDANYA (1982-92) and Doreen Mellor Visual Art Coordinator (March 1992) have been conducted. This has provided essential contextual information around the collection and how it came to exist within the organisation. • We are in the process of working with Adelaide University, Curatorial and Museum Studies Senior Lecturers to get students in the course involved in internships and possible master projects in relation to our Visual Art cataloguing and potential research related projects. • Building re-entry is anticipated from July 2025 to enable the hands-on phase of this project.
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• Development, production and showcasing arts and cultural practices.	Ku Arts & TANDANYA Curatorial Development Program 	In November 2024 conversations to solidify the TANDANYA and Ku Arts partnership were held to pursue a joint curatorial project which would offer professional development in curatorial skills for a cohort of First Nations participants focusing on the TANDANYA Visual Arts Collection as source material. The program has been designed to deepen curatorial knowledge, foster peer connection, and introduce emerging practitioners to TANDANYA's collection and institutional methodologies. The program has been designed to be delivered in two phases with the first phase occurring in May 2025 in a week-long curatorial intensive involving First Nations participants from across the state. • One-week intensive held 12-16 May 2025 for 10 First Nations participants. • Presentations delivered by Alice Beale (consultant) and Emma Zakarevicius (TANDANYA Executive Officer). • Topics included significance assessments, collection management, and the cultural responsibilities of curatorial work. • Several participants expressed interest in ongoing involvement with cataloguing and photography of TANDANYA's collection. • The second phase of this project are scheduled to occur later in 2025-26 period.
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• Inclusion and recognition • Development, production and showcasing arts and cultural practices. • Expanded public awareness supported by marketing and communication.	ACTIVATE TANDANYA: Pop-Up Music Series at Fringe 2025   	In March 2025 with support from DPC and the Music Development Office, TANDANYA activated its Grenfell Street building for a First Nations-led music series during Adelaide Fringe 2025. The construction works was put on hold from 17 February to 22 March to enable the venue to open. The <i>TANDANYA Pop-Up Music Nights</i> were held in the TANDANYA café and ran across three key dates: March 14, March 21, and March 22, offering 10 high-quality performances that celebrated First Nations musical excellence and drew strong community support. The music nights featured a diverse lineup, blending contemporary and traditional sounds, spanning genres from rock to hip-hop and folk, ensuring a dynamic, engaging, and high-energy experience for attendees. Artists Involved: Rob Edwards, Coloured Stone, Dem Mob, Tilly Tjala Thomas, Sonia Smith, Glenn Skuthorpe Band, Scott Rathman Jnr.
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Development, production and showcasing arts and cultural practices.	“Mother’s Blood” Artistic Residency – Jacob Boehme 	Renowned artist and Narungga man Jacob Boehme undertook a residency with TANDANYA to develop <i>Mother’s Blood</i>, a new interactive children’s theatre experience, and <i>Yuldu Yarli Yidja (Cheeky Boy)</i>, an original First Nations video game inspired by Narungga lore. The residency supported the creation of two original scripts and the early-stage development of digital and live performance concepts, combining cultural storytelling with immersive technologies. Jacob collaborated with cultural consultant Aunty Lynette Newchurch, game developer Arthur Ah Chee, and First Nations creatives Daen Sansbury-Smith and KC Taunoa Brown. Community engagement included consultations with Narungga Elders and young people at Point Pearce, with valuable input shaping the direction of the game and performance works. The residency enabled Jacob to explore new artistic forms, blending traditional storytelling with experiential and digital media. It also provided the foundation for future development and funding applications, including a submission to the Screen Australia Emerging Gamemaker’s Fund.
Inclusion and recognition	Strategic and Organisational Development	TANDANYA undertook extensive strategic planning and governance review processes, including clarifying the vision for building redevelopment.

Expanded public awareness supported by marketing and communication.	Higher Education and Research Partnerships	TANDANYA pursued partnerships with academic institutions that will support future internships, research, and program co-design. These alliances are intended to enrich TANDANYA's public and educational impact over the long term.
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Employment opportunity programs

Program name	Performance
Nil to Report	Nil to Report

Agency performance management and development systems

Performance management and development system	Performance
Performance management and development system	Nil to Report

Work health, safety and return to work programs

Program name	Performance
Employee Assistance Program	Nil to report

Workplace injury claims	Current year 2024-25	Past year 2023-24	% 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 meeting the relevant threshold under the Return to Work Act 2014 (Part 2 Division 5)*

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

Return to work costs**	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$5,621	\$1,260.67	436.3%
Income support payments – gross (\$)	0	0	0

***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/data-sets/tandanya-national-aboriginal-cultural-institute-organisations)

Executive employment in the agency

Executive classification	Number of executives
N/A	0

Data for previous years is available at: [Tandanya Annual Reporting Regulatory Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/data-sets/tandanya-annual-reporting-regulatory-data-dataset)

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

Statement of Comprehensive Income	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	Past year 2023-24 Actual \$000s
Total Income	1,647	2,334	687	950
Total Expenses	1,647	2,140	(493)	905
Net Result	0	193	193	45
Total Comprehensive Result	0	193	193	(57)

Statement of Financial Position	YYYY-YY Budget \$000s	YYYY-YY Actual \$000s	Variation \$000s	Past year 2023-24 Actual \$000s
Current assets	0	1,492	1,492	379
Non-current assets	0	719	719	830
Total assets	0	2,211	2,211	1210
Current liabilities	0	975	(975)	166
Non-current liabilities	0	0	0	0
Total liabilities	0	975	(975)	166
Net assets	0	1,236	1,236	1,043
Equity	0	1,236	1,236	1,043

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	\$14,400

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

Consultancies	Purpose	\$ Actual payment
Business name	Purpose	\$ actual payment

Consultancies	Purpose	\$ Actual payment
Business name	Purpose	\$ actual payment
Business name	Purpose	\$ actual payment
Business name	Purpose	\$ actual payment
Business name	Purpose	\$ actual payment
	Total	\$ Total Payments

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
All contractors below \$10,000 each - combined	Various	Combined total of all actual payments to contractors under \$10,000

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

Contractors	Purpose	\$ Actual payment
Business name	Purpose	\$ actual payment
Business name	Purpose	\$ actual payment
Business name	Purpose	\$ actual payment
Business name	Purpose	\$ actual payment
Business name	Purpose	\$ actual payment

Contractors	Purpose	\$ Actual payment
	Total	\$ Total payments

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
<i>Not Applicable</i>	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 2024-25
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 2024-25
		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 2024 – 25

Final Audit figures yet to be confirmed

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

Financial Statements

For the Year Ended 30 June 2025

National Aboriginal Cultural Institute Inc

ABN: 50 197 852 194

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For the Year Ended 30 June 2025

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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 2025

		2025	Restated 2024
	Note	\$	\$
Sales revenue	6	-	2,180
Cost of goods sold		-	(98)
Gross profit		-	2,082
Other income	6	3,833	10,178
Grant revenue	6	2,329,720	938,040
Employee benefits expense	7	(310,749)	(245,748)
Depreciation expense	7	(106,073)	(61,314)
Other expenses		(1,723,696)	(597,983)
Profit for the year		193,035	45,255
Other comprehensive income			
Disposal of visual arts collection items	12	-	(102,174)
Total comprehensive income for the year		193,035	(56,919)

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 2025

		2025	Restated 2024
	Note	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8	610,340	296,530
Trade and other receivables	9	881,775	5,152
Inventories	10	-	72,687
Other current assets	11	-	5,000
TOTAL CURRENT ASSETS		1,492,115	379,369
NON-CURRENT ASSETS			
Plant and equipment	12	718,851	824,923
Right-of-use assets	13	-	5,257
TOTAL NON-CURRENT ASSETS		718,851	830,180
TOTAL ASSETS		2,210,966	1,209,549
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	14	872,074	122,657
Lease liabilities	13	-	6,158
Employee benefits	16	3,612	7,640
Contract liabilities	15	99,150	30,000
TOTAL CURRENT LIABILITIES		974,836	166,455
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		974,836	166,455
NET ASSETS		1,236,130	1,043,094
EQUITY			
Asset revaluation reserve		498,731	498,731
Retained earnings		737,399	544,364
TOTAL EQUITY		1,236,130	1,043,095

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 2025

2025

		Retained Earnings	Asset Realisation Reserve	Total
Note		\$	\$	\$
	Balance at 1 July 2024	544,363	498,732	1,043,095
	Profit for the year	193,035	-	193,035
	Balance at 30 June 2025	737,398	498,732	1,236,130

2024

		Retained Earnings	Asset Realisation Reserve	Total
		\$	\$	\$
	Balance at 1 July 2023	499,608	600,906	1,100,514
	Profit for the year	44,755	-	44,755
	Disposal of visual arts collection items	-	(102,174)	(102,174)
	Balance at 30 June 2024	544,363	498,732	1,043,095

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 2025

	2025	2024
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	35,516	28,096
Payments to suppliers and employees	(1,401,513)	(863,708)
Receipts from state government grants	1,676,655	1,061,294
Interest received	3,153	47
Interest paid	-	(1,527)
Net cash provided by operating activities	313,810	224,202
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal repayments of lease liabilities	-	(10,485)
Net cash used in financing activities	-	(10,485)
Net increase in cash and cash equivalents held	313,810	213,717
Cash and cash equivalents at beginning of year	296,530	82,813
Cash and cash equivalents at end of financial year	610,340	296,530
8		

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 2025

1 Introductions

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.

2 Basis of Preparation

The financial statements are general purpose financial statements that have 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.

3 Retrospective Restatement

As at 30 June 2024, the Association had a material error in the FBT liability that was disclosed within 'Trade and Other Payables' on the Statement of Financial Position. Upon review, it was determined that the FBT calculation performed at that time was incorrect and was not including a concession that was available to the Association which could reduce the liability by up to 50%. The impact of the restatement is shown below.

	Balances at 30 June 2024 \$	Effect of error at 30 June 2024 \$	Restated balances at 30 June 2024 \$
Statement of Profit or Loss and Other Comprehensive Income			
Operating expenses	(672,370)	74,387	(597,983)
Profit for the year	(29,632)	74,387	44,755
Total comprehensive income for the year	(131,806)	74,387	(57,419)
Statement of Financial Position			
Assets			
Current Liabilities			
Trade and other payables	(197,044)	74,387	(122,657)
Total current liabilities	(240,842)	74,387	(166,455)
Total equity	968,708	74,387	1,043,095
Statement of Changes in Equity			
Retained earnings	469,976	74,387	544,363
Total equity	968,708	74,387	1,043,095

Notes to the Financial Statements

For the Year Ended 30 June 2025

4 Material Accounting Policy Information

(a) Revenue and other income

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 and 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 performed.

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.

(b) Income tax

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

(c) Inventories

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

(d) Plant and equipment

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

Depreciation

Plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's 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
Other plant and equipment	10% - 50%
Leasehold improvements	2.5% - 25%

Notes to the Financial Statements

For the Year Ended 30 June 2025

4 Material Accounting Policy Information

(e) Financial instruments

Financial assets

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

Classification

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

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, bank and other loans and lease liabilities.

(f) Impairment of non-financial assets

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

Notes to the Financial Statements

For the Year Ended 30 June 2025

4 Material Accounting Policy Information

(g) 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 exemptions 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.

(h) 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.

(i) Going concern

As at 30 June 2025, the Association is not currently operational due to substantial repairs and maintenance required on its building. The Association received additional funding from the Government of South Australia to support these repair works, which remain ongoing as at the reporting date.

The Association remains dependent on continued government funding to support its operations. This funding has continued to be received to date and is expected to continue beyond year-end.

(j) Economic dependence

National Aboriginal Cultural Institute Inc is dependent on the 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.

(k) New accounting standards and interpretations issued but not yet effective

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.

Notes to the Financial Statements

For the Year Ended 30 June 2025

5 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 estimates - 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 judgements 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 is 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 - depreciation

The Association determines the estimated useful lives and related depreciation chares 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.

6 Income

	2025 \$	2024 \$
- Sales revenue	-	2,180
	-	2,180
Grant revenue		
- State government	2,329,720	938,040
	2,329,720	938,040
Other revenue		
- Donations and Bequests	-	3,000
- Interest Received	3,153	47
- commissions	680	7,131
	3,833	10,178

Disaggregation of revenue

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

- at a point in time	3,833	12,311
- over time	2,329,720	937,587
	2,333,553	949,898

Notes to the Financial Statements

For the Year Ended 30 June 2025

7 Expenses

Profit for the year includes the following specific expenses:

	2025 \$	2024 \$
Salaries and benefits		
- Salaries and wages	277,533	222,051
- Superannuation contributions	33,216	23,696
	<u>310,749</u>	<u>245,747</u>
Depreciation expense		
- Right of use assets	-	8,222
- Plant and equipment	106,073	53,092
	<u>106,073</u>	<u>61,314</u>

8 Cash and Cash Equivalents

Cash at bank	<u>610,340</u>	<u>296,530</u>
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9 Trade and Other Receivables

CURRENT		
Trade receivables	844,825	5,152
GST receivable	36,950	-
Total current trade and other receivables	<u>881,775</u>	<u>5,152</u>

Trade and other receivables classified as financial assets at amortised cost

Trade Receivables	881,775	5,152
GST Receivables	(36,950)	-
Financial Asset	<u>844,825</u>	<u>5,152</u>

10 Inventories

Stock on hand	-	101,144
Provision for stock obsolescence	-	(28,456)
	<u>-</u>	<u>72,688</u>

Write downs of inventories to net realisable value during the year were nil (2024: \$28,456).

11 Other assets

Prepayments	<u>-</u>	<u>5,000</u>
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Notes to the Financial Statements

For the Year Ended 30 June 2025

12 Plant and Equipment

	2025	2024
	\$	\$
Leasehold improvements		
At cost	277,533	277,533
Accumulated depreciation	(210,617)	(169,163)
	<u>66,916</u>	<u>108,370</u>
Other plant and equipment		
At cost	701,026	701,026
Accumulated depreciation	(650,471)	(585,853)
	<u>50,555</u>	<u>115,173</u>
Visual art collection		
At valuation	601,380	601,380
	<u>601,380</u>	<u>601,380</u>
Total plant and equipment	<u>718,851</u>	<u>824,923</u>

Movements in carrying amounts of plant and equipment

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

	Other Plant and Equipment	Leasehold Improvements	Visual art collection	Total
	\$	\$	\$	\$
Year ended 30 June 2025				
Balance at the beginning of year	115,173	108,370	601,380	824,923
Depreciation expense	(64,618)	(41,454)	-	(106,072)
Balance at the end of the year	<u>50,555</u>	<u>66,916</u>	<u>601,380</u>	<u>718,851</u>

13 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.

Right-of-use assets

	2025	2024
	\$	\$
Vehicles		
At cost	-	35,047
Accumulated depreciation	-	(29,790)
Total right-of-use asset	<u>-</u>	<u>5,257</u>

Notes to the Financial Statements

For the Year Ended 30 June 2025

13 Lease liabilities

Right-of-use assets

	Vehicles	Total
	\$	\$
Year ended 30 June 2025		
Balance at beginning of year	5,257	5,257
Disposal of right-of-use assets	(5,257)	(5,257)
Balance at end of year	-	-

Lease Liabilities

	2025	2024
	\$	\$
Current		
Lease liabilities	-	6,158
Non current		
Lease liabilities	-	-
Total lease liabilities	-	6,158

Maturity Analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$	\$
2025					
Lease liabilities	-	-	-	-	-
2024					
Lease liabilities	6,368	-	-	6,368	6,158

Statement of Profit or Loss and Other Comprehensive Income

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

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

Notes to the Financial Statements

For the Year Ended 30 June 2025

14 Trade and Other Payables

	2025	Restated 2024
	\$	\$
CURRENT		
Trade payables	813,311	59,544
GST payable	-	4,571
Accrued expenses	8,896	4,031
Fringe benefits tax payable	49,867	49,225
Other payables	-	5,286
	<u>872,074</u>	<u>122,657</u>

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 payables and other payables classified as financial liabilities at amortised cost

Trade and other payables	872,074	122,657
Less: GST payable	-	(4,571)
Financial Liabilities	<u>872,074</u>	<u>118,086</u>

15 Contract liabilities

CURRENT		
Grants received in advance	99,150	30,000
	<u>99,150</u>	<u>30,000</u>

16 Employee Benefits

CURRENT		
Annual leave	3,612	7,640
	<u>3,612</u>	<u>7,640</u>

17 Reserves

Asset realisation reserve

The asset realisation reserve records realised gains on sale of non-current assets.

Movement in reserves

Asset revaluation reserve	498,731	600,906
Disposal of visual arts collection items	-	(102,175)
Total	<u>498,731</u>	<u>498,731</u>

Notes to the Financial Statements

For the Year Ended 30 June 2025

18 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	2025 \$	2024 \$
Recurring fair value measurements			
<i>Financial assets</i>			
Financial assets at fair value through other comprehensive income			
Visual art collection (i)	12	<u>601,380</u>	601,380
Total financial assets recognised at fair value through other comprehensive income		<u>601,380</u>	601,380

(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.

19 Related Parties

The Association's main 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.

The following transactions occurred with related parties:

(i) The aggregate compensation made to key management personnel.	<u>85,426</u>	<u>54,622</u>
(ii) Transactions with other related parties	<u>-</u>	<u>-</u>

20 Remuneration of auditors

Remuneration of the auditor Moore Australia Audit (SA/NT), for:

- Audit of the financial statements	<u>14,400</u>	<u>13,750</u>
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Notes to the Financial Statements

For the Year Ended 30 June 2025

21 Contingencies

As at 30 June 2025 there is an ongoing settlement dispute over 2 pieces of artwork which have been lost and are unable to be returned to the relevant aboriginal family. The Association have engaged independent consultants to assist with the matter. It is probable that there will be an outflow by the Association in settlement of the matter, 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, other than the above, at 30 June 2025 (30 June 2024:None).

22 Events After the End of the Reporting Period

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

23 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

Directors' Declaration

The board members declare that in the boards' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Board member


AARON KEN

Board member


NEVILLE RANKINE

Dated

23 SEPTEMBER, 2025

Location:

THE CIRCLE FIRST NATIONS ENTREPRENEUR HUB,
TECH CENTRAL BUILDING,
LOT FOURTEEN,
FROME ROAD,
ADELAIDE S.A

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 2025 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.



Antonio de Souza
Director – Audit and Assurance
[Moore Australia Audit \(SA/NT\) Pty Ltd](#)
Adelaide, South Australia

23 September 2025



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 2025, 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 2025 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 2025. 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 2025, which is stated in the statement of financial position at \$601,380.

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 4 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 received additional funding from the Government of South Australia to repair the building. As stated in Note 4, the Association remains dependent on continued government funding to support its operations. This funding has continued to be received to date and is expected to continue beyond year-end.

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.



Antonio de Souza
Director – Audit and Assurance
Moore Australia Audit (SA/NT) Pty Ltd
Adelaide, South Australia

23 September 2025



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