

GONDWANA CHOIRS ANNUAL REPORT 2021





Senior and Young Men's Choir 2021
Image credit: Lyn Williams

Cover image: GICC filming Buda: Dji
Image credit: Micah Hart

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Gondwana Choirs

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Artistic Director, Chair and Executive Director Report



Lyn Williams AM
Artistic Director



Kate Lidbetter
Chair



Louisa O'Toole
Executive Director

After navigating the many challenges presented by COVID-19 during 2020, Gondwana Choirs embarked upon 2021 with renewed vigour and determined intent to provide as safe an environment as possible for choristers, staff, and volunteers. The second year of the pandemic proved as unpredictable as the first, and the impact was felt by all.

It was testament to the creativity and skills of our artistic and operations staff that the organisation continued to redefine what's possible in the online choral space. The most important factor was, however, the commitment and resilience of the young people who are the lifeblood of Gondwana Choirs – a remarkable cohort.

Following extensive redevelopment, we returned to The Wharf, our long-term home in the Walsh Bay Arts Precinct, where we're joined by eight of the country's most significant arts organisations. We share long collaborative histories with many of these companies and are excited about the prospect of forging even deeper ties with our neighbours. Our appreciation as always goes to Create NSW and the NSW Government for its support, and to Board director David Longmuir for lending his considerable expertise and to Executive Director Bernie Heard for spearheading the project. In 2021 we said farewell to the incredible Bernie after seven years with the organisation - her terrific and tireless work is recognised with heartfelt thanks by all.

For the first six months of 2021, our choristers were overjoyed to be singing together in-person during regular weekly rehearsals, before those in Sydney moved back online due to changed Public Health Orders. For much of the rest of the year, it was a tale of two cities, given the vastly differing restrictions and

community settings of our central hubs in Cairns and Sydney. Many activities and events were able to continue as planned for Marliya and the Gondwana Indigenous Children's Choir in Cairns. Ongoing support from the Federal Government's Indigenous Languages and Arts (ILA) program provided the support for the development of projects such as the mesmerising *Buda: Dji* video, released late in the year. While the uncertainty around state borders precluded any Gondwana National Choirs activity, we grasped the opportunity to reimagine what the seasons could look like into the future – with exciting developments as a result.

In preparation for the anticipated return to in-person rehearsals following age-group specific vaccination roll-outs, we worked with epidemiologist Dr Henning Liljeqvist in developing the organisation's COVID-19 Vaccination and Workplace Entry Policy. While vaccinated senior choristers in Sydney were able to round out the year with a live concert, the majority of our end-of-year activity remained online to protect the health of younger choristers and their families before the summer break.

As we continue to rebuild following two years of such significant disruption, we extend immense gratitude to our supporters, existing and new, who recognise the importance of what we offer to children and to audiences. Their ongoing support is vital. These volunteers, philanthropic donors, trusts and foundations, corporate partners and government funders give because they recognise Gondwana Choirs as the voice of Australia's youth – a powerful musical platform for our young people.




SYDNEY
CHILDREN'S
CHOIR

Snapshot of Sydney Children's Choir 2021

Lyn Williams AM founded the Sydney Children's Choir 33 years ago to create a world-class ensemble, capable of performing challenging music at a professional level. Today, 400 young people from years 1 to 12 rehearse weekly in our performing choirs and training ensembles. Sydney Children's Choir sets the gold standard for our country's young choristers, enabling them to achieve their full musical potential.

- ❖ 21 Apr Release of *Lie Light Dear Heart* by Kenneth and Kirsten Lampl. Conducted by Lyn Williams and featured across ABC platforms. [Watch the video.](#)
- ❖ 30 Apr Warm-up videos developed and released to choristers.
- ❖ 27 May Junior Performing Choir performance at the Australian Museum Foundation Gala Dinner was the first public performance for JPC since COVID hit.
- ❖ May Choristers involved in filming for the Australian Pavilion of the World Expo 2021.
- ❖ 31 May Chorister for a Day attracted a multitude of children new to the organisation, demonstrating the appetite for singing remained strong despite COVID-related challenges.
- ❖ Jun Alumni choir rehearsals commenced in preparation for the *Miracles* performance.
- ❖ 12-14 Jun Senior and Young Men's Camp – a much welcomed opportunity for this cohort.
- ❖ 19 Jun *Miracles* concert at the Sydney Conservatorium of Music with performing choirs and a capacity audience relishing this live performance opportunity. SCC alumni sang and our treasured supporters were welcomed.
- ❖ 19 Jun Winter Concerts took place in the Sydney Dance Company's Neilson Studio with seven concerts across the day joyfully presented by the training choirs.
- ❖ 25 Jun Release of *Deine Mami* by SCC 2020/21 Composer-in-Residence Sam Weiss, filmed at the Sydney Jewish Museum. Conducted by Lyn Williams and featured across ABC platforms. [Watch the video](#) and go [behind the scenes](#).
- ❖ Jul Schools workshop program developed.
- ❖ Jul – Nov Online projects designed to entice and engage choristers... and they worked...
- ❖ 5 Dec *Homemade Music* recital, live-streamed and for a studio audience, with fine young singers and instrumentalists from across our choirs, and featuring the award-winning Cousin Quartet made up of current and former SCC choristers.
- ❖ 10 Dec *Carol Connection with The Idea of North* – a massive undertaking with each of 400 choristers recording their performance of works arranged by Naomi Crellin, before a creative editing process that took digital choral performance to the next level for this live-streamed event.
- ❖ 12 Dec *Gaudete; Music for Christmas* with Senior Choir and Young Men's Choir – a joyous performance at Christ Church St Laurence with Lyn Williams, Sam Allchurch, and Lachlan Massey conducting before a capacity audience.



Snapshot of Marliya and Spinifex Gum 2021

Part protest, part celebration, Spinifex Gum is a uniquely modern Australian song cycle featuring the award-winning all-female ensemble, Marliya, our Cairns-based ensemble of First Nations teenage singers.

The work of Spinifex Gum addresses pervasive issues from the social disparity present in the Pilbara to deaths in custody, disproportionate incarceration, and land rights, with lyrics and song that have the power to disarm, inspire, and speak to us in a way that no individual voice can.

Spinifex Gum is a musical collaboration between The Cat Empire's Felix Riebl and Ollie McGill, and Marliya, conducted by Lyn Williams AM and choreographed by Deborah Brown.

- ❖ Jan *Spinifex Gum Live at Sydney Opera House* album released to critical and popular acclaim.
- ❖ Jan Marliya recorded part 1 of the third Spinifex Gum album over 11 days in Cairns.
- ❖ 9 Apr *Spinifex Gum Live at the Bowl* performance, Sidney Myer Music Bowl. Go [behind the scenes](#).
- ❖ 6 Aug Spinifex Gum opened the Women of the World (WOW) Festival in Cairns, marking the first time Marliya had performed the iconic show in front of their home-town audience. [Watch this interview](#) with Grace from Marliya for WOW.
- ❖ 11 Nov Despite final recording sessions for the third Spinifex Gum album being postponed due to COVID, the single [No Longer There](#) was released to coincide with COP26. A range of music resources were also produced for choirs, school and community groups to create their own version of the song.

"... the music is magnificent and the teenage performers are captivating. To see 18 young Indigenous women raising their fists in protest and unity is immensely moving."

- SMH, Live at the Bowl review, April 2021

Live at the Bowl

Image credit: David Harris Photography





Snapshot of Gondwana Indigenous Children's Choir 2021

Launched in 2010, the Gondwana Indigenous Children's Choir (GICC) consists of school-aged children from Cairns. GICC and their 'big sisters' Marliya are the most powerful and well-recognised group of young Indigenous performers in the country. The rich, vibrant sound of the choir warms the hearts of audiences whenever it performs.

Through our commissioning program, and with a proven record of best practice adherence to protocols of working with First Nations Elders and artistic collaborators, Gondwana Choirs facilitates the composition and performance of many new works in English and in language.

- ❖ 1-2 May The annual GICC Camp took place at the Novotel in Cairns, with a cohort of extremely engaged choristers, culminating in a performance for families and community.
- ❖ 7 May Diamond Awards corporate engagement was the first public performance for GICC since COVID shut down performances.
- ❖ May Choristers involved in filming for the Australian Pavilion of the World Expo 2021.
- ❖ 5 Jun SBS live national television broadcast for Australia's Biggest Singalong featured 21 singers from GICC.
- ❖ 28 Jun *Scattered Island* performance at St Monica's Cathedral Cairns, featuring GICC, Cairns Youth Choir and Suara Indonesia Dance.
- ❖ 10 Dec The release of the exquisite video *Buda: Dji*, the Djabugay story shared by Denis Hunter, performed by GICC, composed by Dan Walker and filmed on country. [Watch the video.](#)
- ❖ 19 Dec Our video of Silent Night with one verse in Yidinji for the Cairns City Council Virtual Christmas Carols was released. [Watch the video.](#)

"... projects such as the Gondwana Indigenous Children's Choir provide a critical opportunity for Djabugay young people to build aspiration, inspiration and development pathways." – Nicholas Mills, Chief Executive Officer, Djabugay Aboriginal Corporations

"The opportunity to be a part of a group that nourishes and encourages [my daughters'] growth, their culture, fuels their own love and passion for all things musical, whilst having fun and making great memories with their choir friends is the best kind of environment to be a part of." – GICC parent

Gondwana Choirs Commissions 2021

- ❖ Sam Weiss Four new works by 2020/21 Composer in Residence: *Deine Mami, Enosh, There Are Always Miracles, In-Shalom*
- ❖ Naomi Crellin Six new carol arrangements commissioned for SCC's *Carol Connection*
- ❖ Matthew Doyle & Dan Walker Dan Walker's *Heartland* updated with Sydney language text by Matthew Doyle
- ❖ Leonora Adidi & Dan Walker Dan Walker's *Scattered Islands* updated with Kalau Kawau Ya text by Leonora Adidi

"It was – simply put – one of the best professional development experiences I could have hoped for as an early career composer. I will look back at this opportunity as a critical moment for my career." - Sam Weiss, Composer in Residence 2020/21

Miracles, Sydney Conservatorium of Music
Image credit: classikON



More 2021 Gondwana Choirs highlights

- ❖ 9 Feb Artistic Director and Founder Lyn Williams AM honoured with the 2021 Sir Bernard Heinze Memorial Award. The award is presented annually by the University of Melbourne and the Melbourne Symphony Orchestra and recognises outstanding contribution to Australian music.
- ❖ All year Our largest Young Men's Choir yet at 30!
- ❖ All year Our Bursary Program continued to cover full and partial participation fees for eligible choristers in Sydney Children's Choir, as well as cover costs associated with Gondwana Indigenous Children's Choir camp. Our sincere thanks to the Marian & EH Flack Trust and the James N Kirby Foundation.
- ❖ Nov Lyn Williams AM named an official nominee for NSW Australian of the Year 2022.
- ❖ Dec Gondwana Choirs published an exciting new choral and musical teaching resource for both primary and secondary school teachers. *Boori Guman: Into The Classroom* is an accessible, engaging and comprehensive springboard into the Gimuy Walubara Yidinji creation story shared by Gudju Gudju, set for choirs by composer Owen Elsley.
- ❖ Dec A successful End-of-Year Campaign supported through Creative Partnerships Australia's Plus1 matched fundraising program.

"Lyn Williams is an inspiration to us all. Her extraordinary work with orchestras and choirs across Australia has brought global recognition to Australian composers and musicians. It is a great honour for the MSO to work with Lyn on many major projects."

- Sophie Galaise, Managing Director of the Melbourne Symphony Orchestra

Our Supporters

From our beginnings more than 30 years ago, creativity has been a constant. Lyn Williams' innovative vision has been made possible by individuals for whom supporting Gondwana Choirs is an investment in excellence and opportunity for young people throughout Australia.

Supporting Gondwana Choirs sustains our programs and so much more. Find out more at Gondwana.org.au/donate Thank you to all who supported Gondwana Choirs in 2021:

ARTISTIC DIRECTOR'S CIRCLE Donations \$20,000 & above	The Dara Foundation The Hooper Shaw Foundation	Vicki Olsson
CHAIR'S CIRCLE Donations \$10,000 & above	Anonymous Christine Bishop Combined Management Consultants	Rebecca Davies AO Surveying Solutions PL The Magnolia Foundation Todd Family Foundation
PLATINUM Donations \$5000 & above	Anonymous Larry Boyd & Barbara Caine AM Longmuir Family	Lyn Williams AM O'Brien Foundation The Donald Family
GOLD Donations \$2000 & above	America Family Anonymous Catherine Playoust & Elliott Gyger Catriona Morgan-Hunn Grimshaw Family Helen Williams Herschell Family Kains Family Karen Mundine	Kate Lidbetter & Peter Kerin Kate, Lucy, & James Sheller Louise Herron Mark & Anna Yates Melanie Wroth Prue Ashurst Robyn Martin-Weber Rosemary Curtin & Alexander Wonhas Tessa Boyd-Caine & John Chan
SILVER Donations \$500 & above	Alexandra Cameron-Fraser Amelia Morgan-Hunn & Jeremy Goff Anne Sweeney Anonymous (6) BlitzBooks Bronwyn & Ian Cleworth Constable Family Darryl & Katherine Hodgkinson David G Hannay Elisabeth McDonald Els Wynen Gertraud & Richard Cohen Greg Massingham in memory of Leora Cohen Jared Furtado Jude Powell Thomas Karin Brown K. Brown Kozak Family Lee Family	Michael Kertesz Michael Perini Mike & Briony Tyquin NSW Jewish Board of Deputies Holocaust Remembrance Committee Pieter & Liz Oomens Ralf Ilchef & Ingrid Hayes Ray Wilson OAM in memory of James Agapitos OAM Richard Paoloni & Lisa Horvath Robin Hilliard Roewen Wishart & Madeleine Winter Steve Burns & Louisa O'Toole The Welcome Choir Sydney van Proctor Family Vanessa & Mark Rohanna Vierboom Family Wendy Nash WGCDR Michael Stuart-Watt
BRONZE Donations up to \$500	Adkins Family Alan Telford Alison Lockhart Allan Hall Allison Muir Angela Lazarides Anne Tracy Anonymous (20) Berry Ou Beth Pratley Carolyn & Peter Lowry OAM Celeste Moore Claire Edwardes Colin Prebble Craig Stewart Diana Strong Douglas Hendry Dr Jean McPherson Dr Kate Stewart Elizabeth Cotterell Emily Fairweather Gulen Varlik Hughes Family in memory of Raymond Dudley Jacquelyn Hole Jeannie Marsh	Jean-Pierre Tatout John Catalano Jorgen Nielsen Julia Sharratt Kate Dingle Kathleen Veronica Collins Lara Northrop Liisa Pallandi Melinda White Michael Oster Michael Walpole Michelle Heeter Moser Family Nicole Graham Norman Long Penny & Imogen Sturrock Richard & Mary Evans Robert Ward Roz Cheney Sally Pyke Tarly Neale Tatyana Tychshenko Vanessa Corbin Wittenoom Louw Family Yan Hong

Our Partners

MAJOR GOVERNMENT PARTNERS



Australian Government
Indigenous Languages and Arts

Gondwana Choirs is supported by the NSW Government through Create NSW

GONDWANA INDIGENOUS CHILDREN'S CHOIR PRINCIPAL PARTNER

RioTinto

SUPPORTING PARTNERS



The logo for Clayton Utz, consisting of the text "CLAYTON UTZ" in white, uppercase letters on a dark rectangular background.



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australia



TRUSTS & FOUNDATIONS

PACKER FAMILY
FOUNDATION



Our People

SYDNEY CHILDREN'S CHOIR PATRONS

The Honourable Margaret Beazley AO QC,
Governor of New South Wales and Mr Dennis Wilson

GONDWANA CHOIRS BOARD

Chair	Kate Lidbetter
Deputy Chair	Tessa Boyd-Caine
Directors	Lyn Williams AM Nicholas James David Longmuir Karen Mundine

SYDNEY CHILDREN'S CHOIR ARTISTS

Artistic Director	Lyn Williams
Associate Artistic Director	Sam Allchurch
Head of Training Choirs	Amandine Petit
Principal Pianist	Sally Whitwell
Director, Western Sydney Choirs	Hester Wright
Conductors	Joanna Brooke Bronwyn Cleworth Lachlan Massey Ruth McCall Suzanne Sherrington Elizabeth Vierboom
Pianists	Antonio Fernandez Nicholas Ng Heinz Schweers
Sight Singing/Theory	Meta Cohen Anna Fraser Lana Kains Atalya Masi Lachlan Massey Honora Ryan

GONDWANA ONLINE INTERNATIONAL

Class Facilitators	Lyn Williams Elizabeth Vierboom
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GONDWANA INDIGENOUS CHILDREN'S CHOIR

Co-Directors	Lyn Williams Lauren Hannay
Conductors	Stephanie Grenning Violet Hari
Pianist	Lauren Hannay

SPINIFEX GUM CREATIVE TEAM

Creative Director	Felix Riebl
Choreographer	Deborah Brown
Choir Director	Lyn Williams
Musical Director	Ollie McGill
Artists	Members of Marliya Emma Donovan

GONDWANA CHOIRS ADMINISTRATION

Founder & Artistic Director	Lyn Williams AM
Executive Director	Bernie Heard (until May) Louisa O'Toole (from May)
Associate Artistic Director	Sam Allchurch
SCC Coordinator	Ariel Bonnell
Marketing Manager	Natalie Buehler (from Nov)
Development Manager	Lachlan Cameron
Manager Western Sydney Choirs	Robert Colman
Accounts Administrator	Wendy Cundy
Finance Manager	Susan Hart
Director of Chorister Operations	Heather Kelley
Director of Development	Amelia Morgan-Hunn (until Jun)
Manager GICC & Spinifex Gum Producer	Alice Neldner
Head of SCC Training Choirs	Amandine Petit
Artistic Producer	Sarah Thomas
Operations Manager	William Yates

Casual and contract staff

Social Media Coordinator	Georgia Ginnivan
SCC Assistants	Lana Kains Adele Kozak Raelee Kerrigan
GICC Coordinators	Margaret Wymarra Bronwyn Osborne
Spinifex Gum Producer	Tegan Redinbaugh (until Apr)

VOLUNTEERS

Sincere thanks to the many volunteers and supervisors who supported our choristers, giving generously of their time.

GICC & Spinifex Gum

Kaylene Ferguson
Margaret Wymarra

Sydney Children's Choir

Amélie Stubbs, Ananda Hall, Anna Orszaczky, Anushiya Selvarajah, Asher Joyce, Astrid Girdis, Athena Jiang, Briony Tyquin, Camille Davids, Catherine Dolle-Samuel, Cathy Leamey, Cellina Zhi Chen, Chloe Yihe Huang, Diana Steinberg, Elsa Susnjara, Eva Tarbox, Georgia Vincent, Gina Genjing Yao, Glen Miller, Hayley Kepert, Heather McKay, Heidi Jones, Iris Farrer, Jacinta Rees, James Nielsen, Janelle Heron, Jesse von Proctor, Jonathon Kelley, July Yang, Kathryn Harris, Katy Evans, Keala Burns, Kerryn Daly, Lana Kains, Lara Goodman, Liza Poppert, Loretta Musgrave, Lotti Wonhas, Maria Costello, Mariana de Gooijer, Marie Maalouf, Marnie Fairlie, Maroleen Carpenter, Maya Lecuna, Melanie Hirst, Michelle Zeng, Monika Hall, Neda Zare, Nic Pyke, Nicole Kai Winters, Pdraig Byrne, Peng Wu, Ruth Brunson, Poppy Rohanna, Rosa Maria Sierra, Ruby Scott-Wishart, Sally Pyke, Sara King, Stephanie Colls, Sonia Khurmi, Stella Constable, Stella Milton, Tarequl Hasan, Vanessa Corbin, Vanessa Rohanna, Veenu Bharara, Yoko Kobayashi



Financial Report
31 December 2021

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Gondwana Choirs Ltd

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Corporate Information

Gondwana Choirs Ltd

Directors	Name	Special Responsibilities
	Dr Tessa Boyd-Caine	Deputy Chair
	Nicholas James	Member of Finance & Audit sub-committee
	Kate Lidbetter	Chair Member of Finance & Audit sub-committee
	David Longmuir	Chair of Finance & Audit sub-committee
	Karen-Louise Mundine	
	Lyn Williams	Founder & Artistic Director
Company Secretary	Bernie Heard (until 14 May 2021) Louisa O'Toole (from 17 May 2021)	
Registered Office and Principal Place of Business	Wharf 4/5, 15 Hickson Road Dawes Point NSW 2000	
Bankers	St George Bank (a Division of Westpac Banking Corporation)	
Auditors	Steven J Miller & Co Chartered Accountants	

Directors' Report

Gondwana Choirs Ltd

The Directors of Gondwana Choirs Ltd present their report together with the financial statements for the year ended 31 December 2021 and the Independent Audit Report thereon.

Directors' details and meetings

The following persons were Directors of Gondwana Choirs Ltd during or since the end of the financial year.

The number of meetings of Directors (including meetings of Committees of Directors) held during the year and the number of meetings attended by each Director are as follows:

Name	Date of Appointment	Date of Cessation	Board Meetings		Finance & Audit Committee	
			A	B	A	B
Dr Tessa Boyd-Caine	26 May 2015	continuing	6	6		
Nicholas James	13 Feb 2007	continuing	6	5	5	4
Kate Lidbetter	23 May 2012	continuing	6	6	5	5
David Longmuir	16 June 2003	31 Dec 2021	6	6	5	5
Karen-Louise Mundine	10 Mar 2011	continuing	6	6		
Lyn Williams	28 June 1994	continuing	6	6		

A Number of meetings the Director was entitled to attend

B Number of meetings the Directors attended

Details of Directors' qualifications, experience and special responsibilities can be found on pages 11 and 12 of this report.

Company secretary

Bernie Heard was Company Secretary between 21 May 2014 - 14 May 2021.

Louisa O'Toole has been Company Secretary since 17 May 2021.

Operating Result

The operating surplus for the year ended 31 December 2021 was \$86,482. This compares to an operating surplus of \$199,755 in the previous fiscal year.

Review of operations

After navigating the many substantial challenges presented by COVID-19 during 2020, Gondwana Choirs embarked upon 2021 with renewed vigour. Key to operations was the determined intent to provide as safe an environment as possible for choristers, staff, and volunteers, whilst enabling our young singers to do what is so central to their happiness and wellbeing; sing!

January's release of the album Spinifex Gum Live at the Sydney Opera House with Marliya Choir saw the Gondwana year start with popular and critical acclaim for this group of young First Nations performers based in Cairns. Conducted by Artistic Director Lyn Williams AM, with creative and musical direction from Felix Riebl and Ollie McGill, resident guest Emma Donovan and choreography by Deborah Brown, Marliya followed this up with performances in Melbourne for Live at the Bowl and Cairns for the Woman of the World (WOW) Festival. Despite final recording sessions for the third Spinifex Gum album being postponed, the single No Longer There was released to coincide with COP26.

Directors' Report

Gondwana Choirs Ltd

Review of operations continued

For Sydney Children's Choir, the first half of the year culminated in much-anticipated performances by all our choirs in June, immediately preceding another Sydney COVID-19 lockdown. Having returned to The Wharf, our long-term home in the Walsh Bay Arts Precinct following extensive redevelopment, the nine training choirs' performances took place in Sydney Dance Company's studios, located adjacent to our Sydney offices. The performing choirs' Miracles concert at the Sydney Conservatorium of Music presented an opportunity to reconnect with many of our long-term supporters.

For the second half of the year, it was a tale of two cities, given the vastly differing restrictions and community settings of our central hubs in Cairns and Sydney. Our regular weekly training program in Sydney moved quickly and responsively back online, in line with Public Health Orders, while our many activities and events were able to continue as planned for Marliya and the Gondwana Indigenous Children's Choir in Cairns. Ongoing support from the Federal Government's Indigenous Languages and Arts (ILA) program provided the basis for the development and release of the Boori Guman teaching resources and of the Buda:Dji video, both taking place late in 2021.

In preparation for the anticipated return to in-person rehearsals following age-group specific vaccination roll-outs, we worked with epidemiologist Dr T G Henning Liljeqvist in developing the organisation's COVID-19 Vaccination and Workplace Entry Policy. While our senior (vaccinated) choristers in Sydney were able to round out the year with a live concert, the majority of our end-of-year activity remained online, to protect the health of younger choristers and their families before the summer break.

Given that much of 2021's activity took place online, it was testament to the creativity and skills of our artistic and operations staff that there were minimal reductions in Sydney Children's Choir enrolment figures throughout 2021 (on end-2020 levels). However, the ongoing impacts of COVID have thus far prevented us achieving the desired increase in enrolments that will take us back to pre-pandemic levels. This remains a key organisational priority.

In response to a base-reduction on traditional levels of fees income, we tightly controlled all expenses and sought all additional funding opportunities. These actions, plus JobKeeper at the beginning of the year and other government stimulus combined with significantly reduced activity, led to a 2021 surplus result of \$86,482 compared to a budgeted deficit of \$47,431.

This surplus will be invested back into the company as we rebuild and respond to the long-term impact of COVID. The ongoing uncertainty and disruption of the pandemic will require the company to rely on its strong reserves into the future, and we will continue investing in projects despite impacts from COVID, providing they are not structural expenses.

We offer immense gratitude to our supporters, existing and new, who recognise the importance of what we offer to children and to audiences. These volunteers, philanthropic donors, trusts and foundations, corporate partners and government funders give because they recognise Gondwana Choirs as the voice of Australia's youth - a powerful musical platform for our young people.

Directors' Report

Gondwana Choirs Ltd

Performance Against Goals

GOAL 1: PERFORM: Create and present choral work of the highest quality, which extends the artform and moves audiences.

Objective	Performance measure	2021 outcomes
Present the finest repertoire for children's choir, by Australian and international composers	Maintain 50% Australian repertoire across all Gondwana Choirs performances, including international tours	<ul style="list-style-type: none"> • Successful premieres of new work by Australian composer Sam Weiss (Deine Mami, Enosh, There are always miracles, In-shalom) • Gondwana Indigenous Children's Choir's Scattered Islands concert featured 80% Australian repertoire • 6 new carol arrangements commissioned from Australian composer Naomi Crellin for SCC's Carol Connection digital performance
Commission and perform new Australian works, works that reflect this place, and this time, and the diversity of our community	Annual composer in residence program	<ul style="list-style-type: none"> • Sam Weiss, 2021 composer in residence • Strong relationship developed with the Sydney Jewish Museum as Cultural Partner
	Commissions for Australian composers through our programs	<ul style="list-style-type: none"> • Consultation commenced for commissioned works from Jessica Wells, William Barton, Will Kepa, Lou Bennett - expected completion in 2022 • Two pieces of Dan Walker repertoire revisited and updated with inclusion of First Nations language: Heartland (new Sydney language text by Matthew Doyle), Scattered Islands (Kalau Kawai Ya text by Leonora Adidi)
Maintain the highest standards of quality and innovation in the presentation of work	Positive reviews	<p>Limited performances restricted opportunities, however very positive online reviews and comments for:</p> <ul style="list-style-type: none"> • Miracles concert, ClassikON review • Lie light, dear heart • Deine Mami • Buda:Dji
	Invitations to collaborate nationally and internationally	<p>Invitations restricted due to COVID uncertainty and border closures</p> <ul style="list-style-type: none"> • Ongoing collaboration with Felix Riebl, Deborah Brown, Ollie McGill, Emma Donovan • Spinifex Gum with Marliya Live at the Bowl (invitation Arts Centre Melbourne) • Spinifex Gum with Marliya WOW Festival • Invitations received for future collaborations with SSO, MSO

Directors' Report

Gondwana Choirs Ltd

Performance Against Goals continued

GOAL 1: PERFORM: Create and present choral work of the highest quality, which extends the artform and moves audiences continued

Objective	Performance measure	2021 outcomes
Work with a broad range of artists and musicians, with diverse backgrounds and musical styles	Diverse artists and communities represented in the artistic program	<ul style="list-style-type: none"> • First Nations artists and cultural leaders represented: William Barton (composer), Dennis Hunter (Djabugay elder) • Collaboration with contemporary a cappella vocal ensemble, The Idea of North • Strong relationship developed with the Sydney Jewish Museum as Cultural Partner for Composer in Residence project (Sam Weiss)

GOAL 2: TRAIN: Deliver highest quality choral training to young choristers who are representative of modern Australia.

Objective	Performance measure	2021 outcomes
Convene, train, and present a suite of choirs	High demand for performing choirs placement	2021 objective was retention of existing choristers, however there was still significant demand for performing choirs placement
	70% retention	2021 commenced with 377 enrolled SCC choristers and ended with 401 - a 106% retention
	Participation by choristers of Indigenous, CALD and low socio-economic backgrounds	<ul style="list-style-type: none"> • Gondwana Indigenous Children's Choir • Marliya (First Nations choristers) • Western Sydney Fairfield choir (CALD) • SCC (means-tested bursary offers)
	Means-assessed bursaries offered	<ul style="list-style-type: none"> • NCS 2021 with associated bursaries cancelled due to COVID-19 • \$21,067 in full or part fee subsidies via means-tested bursaries
Ensure highest quality artistic staff are developed and engaged	Rigorous recruitment program through auditions, interviews and recommendations	Core artistic staff personnel remained stable, with the addition of Director Western Sydney Choirs
	Positive feedback from choristers and parents	Consistently high levels of positive feedback received, especially in recognition of the quality of the online rehearsal experience
	Provide collaborative opportunities through programming, resource development and project leadership	<ul style="list-style-type: none"> • Collaboration with contemporary a cappella vocal ensemble, The Idea of North • Strong relationship developed with the Sydney Jewish Museum as Cultural Partner for Composer in Residence project (Sam Weiss)

Directors' Report

Gondwana Choirs Ltd

Performance Against Goals continued

GOAL 2: TRAIN: Deliver highest quality choral training to young choristers who are representative of modern Australia continued

Objective	Performance measure	2021 outcomes
Seek out collaborators from a range of cultural backgrounds	Regular engagement of collaborators from varied cultural backgrounds	A two-year collaboration commenced with Sydney Jewish Museum, including the commissioning of a suite of new works, digital and live performances in 2021
	Increased diversity in our audiences	Difficult to measure in 2021, with few live performances and diversity metrics not measured for online audiences
Treat choristers as professional artists	Choristers have the opportunity to generate text ideas and music for new work which is incorporated into programming	Marliya choristers worked with Felix Riebl to develop new song 'Juukan Gorge' for Spinifex Gum
	Choristers have the opportunity to contribute to program selection	<ul style="list-style-type: none"> Online discussion about the artistic direction of Sydney Children's Choir held with members of the Senior Performing Choirs which resulted in the creation of a theatrical devised work. GICC and Marliya continue to emphasise the importance of language and culture as essential to their artistic practice
	Choristers take on leadership roles in the choirs	Integrated into choral practice

GOAL 3: Grow audiences

Objective	Performance measure	2021 outcomes
Increase our output in digital audiences	Increased audiences for live streamed events	<ul style="list-style-type: none"> Up to 400 choristers participated in live-streamed rehearsals each week for the latter half of 2021 Choristers' sight-singing lessons were live-streamed with such success that this format will continue to be utilised 2022 Gondwana National Choirs launch live streamed Dec '21 for the first time with good engagement Carol Connection, end-of-year collaboration with The Idea of North audience of over 1000 Inaugural SCC Wharf Recital live-streamed to 338
	Increased social media platform engagement	Social media engagement across all platforms continues to grow
	Growth in digital downloads for choral educational resources	Boori Guman digital educational resource completed late 2021, available publicly early 2022

Directors' Report

Gondwana Choirs Ltd

Performance Against Goals continued

GOAL 3: Grow audiences continued

Objective	Performance measure	2021 outcomes
	Analyse online statistics and apply data to improve engagement	Ongoing
Understand our target markets by conducting audience research	Increased audience numbers overall, and within specific targeted market segments	Not possible given constraints of COVID-19
Increase participant enrolment in Western Sydney and Cairns programs	Western Sydney and Cairns are at capacity and of high quality	2021 objective was retention of existing choristers due to the challenges and constraints of COVID-19
Improve communication through system changes, integration and automation	Increased audience numbers overall, and within specific targeted market segments	Ongoing

GOAL 4: BUILD PROFILE Increase our profile and build our reputation, nationally and internationally

Objective	Performance measure	2021 outcomes
Present well attended and well received festivals and events of scale	Attendance increased	Self-presented festivals and events of scale not possible due to COVID-19
	Amount of media coverage increased	
	Breadth of participation, social media traction	
Seek invitations for major national and international arts and cultural events	Regular invitations to participate in events	Spinifex Gum presented by Arts Centre Melbourne (Live at the Bowl) and Women of the World Festival (Cairns)
	Critical acclaim received	<ul style="list-style-type: none"> Marliya described as 'one of Australia's best choirs' in The Sydney Morning Herald following Live at the Bowl performance. Sydney Children's Choir's Miracles concert received positive review from Classikon
	Succession pipeline and high standard maintained in performing choirs	Significant demand for performing choirs placement, with the traditionally high standards maintained
Engage with leading international artists, including commissioning composers and engaging conductors	Engagement with international artists	Lyn Williams maintained online contact with international choral colleagues and presented online sessions for the Bach Choir of Toronto, Westminster Choir College, the Toronto Children's Chorus, and Sing Ireland

Directors' Report

Gondwana Choirs Ltd

Performance Against Goals continued

GOAL 4: BUILD PROFILE Increase our profile and build our reputation, nationally and internationally continued

Objective	Performance measure	2021 outcomes
	Invitations to collaborate with international partners or events	Not possible due to COVID-19
	Continued high quality involvement in the Gondwana World Choral Festival	Not possible due to COVID-19

GOAL 5: STABILITY To maintain excellent financial and operational stability

Objective	Performance measure	2021 outcomes
Coordinate programming and marketing activities to increase box office revenue	Strong box office results with well-attended concerts	Well attended winter concerts offset by cancelled spring and Christmas live performance activity
Invest in resources and improve sponsorship and philanthropy strategies to increase private sector revenue	Increased proportion of revenue from private sector	Private sector support as a proportion of revenue increased from 20% in 2020 to 30% in 2021
Present compelling cases for government support, while maintaining a diverse income stream	Government funding is at no more than 20% revenue	Government funding (less COVID support) is at 10%
Optimal IT and operations systems to provide organisational stability	Platforms are stable and accessible	<ul style="list-style-type: none"> Company moved from server to cloud-based system Anti-virus and malware protection up-to-date in line with best practice
Produce annual surpluses which grow the levels of financial reserves	Maintain reserves at 20% of revenue or higher	Reserves at 47% at Dec 2021
Develop a business strategy which generates income through training and professional development existing IP	Strategy devised and implemented	Planning commenced for broadened reach of Gondwana Choirs Sight Singing Program
	A suite of new products is launched	Highly developed Boori Guman teaching resources for primary and secondary school students released
	Products generate a range of follow up engagement	Increased engagement as a result of product offerings ongoing

Directors' Report

Gondwana Choirs Ltd

Performance Against Goals continued

GOAL 5: STABILITY To maintain excellent financial and operational stability continued

Objective	Performance measure	2021 outcomes
Add new staff positions and maintain good staff morale	Staff levels increased to match resource needs	Staffing levels in line with organisation requirements and budgetary constraints
	Staff succession rate kept to a minimum	Minimal staff movement
	Staff salaries at market level	Peer benchmarking undertaken and ongoing

Directors' qualifications and experience

Name **Dr Tessa Boyd-Caine**
Qualifications PhD (London School of Economics)
Graduate, Company Director's Course (AICD)
BA (USYD)
Masters in Criminology (UYSD)
Date appointed 26 May 2015
Experience Founding CEO of Health Justice Australia
Formerly Deputy CEO of the Australian Council of Social Service
Fulbright Professional Scholar in Non-Profit Leadership
Her book, 'Protecting the public detention and release of mentally disordered offenders' was published by Routledge in 2010
Former Sydney Children's Choir chorister

Name **Nicholas James**
Qualifications BA Com with Merit, UNSW
Date appointed 13 February 2007
Experience Formerly Director of Campus Living Funds Management,
Chief Executive Officer of Transfield Holdings,
Director of Deutsche Bank in London, Macquarie Bank in Sydney, London and New York
Parent of former Sydney Children's Choir chorister

Name **Kate Lidbetter**
Chair
Qualifications BA (University of Sydney)
Grad Dip Arts Management (UTS)
Masters in Policy (UNSW)
Grad Certificate in Applied Finance, GAICD
Date appointed 23 May 2012
Experience Currently CEO of Symphony Services Australia and has worked in leadership roles at arts organisations such as the Australia Council, AYO and Sydney Children's Choir for over 20 years
Parent of former Sydney Children's Choir chorister

Directors' Report

Gondwana Choirs Ltd

Directors' qualifications and experience continued

Name **David Longmuir**
Qualifications B Eng (Civil)
MBA
M Applied Finance
Date appointed 16 June 2003
Date of cessation 31 December 2021
Experience General Manager of the Western Sydney Airport
Management Consultant with over 35 years' experience in engineering construction throughout Australia and Asia
Co-founder of Everything Infrastructure Group
Parent of former Sydney Children's Choirs and Gondwana National Choir Choristers

Name **Karen Louise-Mundine**
Qualifications BA Communications
Advanced Cert Management
Date appointed 10 March 2011
Experience CEO at Reconciliation Australia
Formerly Executive Officer, Aboriginal and Torres Strait Islander Program
Department of Foreign Affairs and Trade and other government positions

Name **Lyn Williams**
Qualifications BMus, ASCM
Grad Dip Conducting
Date appointed 28 June 1994
Experience Founder of Sydney Children's Choir and Gondwana Choirs
Professional conductor and musician
Previous committee member of Sydney Children's Choir Incorporated
Association

Contribution in winding up

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$20 each towards meeting any outstanding obligations of the company. At 31 December 2021, the total amount that members of the company are liable to contribute if the company wound up is \$200 (2020: \$320).

Auditor's independence declaration

A copy of the Auditor's Independence Declaration as required under s.60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is included in page 13 of this financial report and forms part of the Directors' Report.

Signed in accordance with a resolution of the Directors.



KATE LIDBETTER
Director
Sydney



LYN WILLIAMS
Founder and Director

Dated 25 / 05 / 2022



Auditor's Independence Declaration

To the Directors of the Gondwana Choirs Ltd:

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of the Gondwana Choirs Ltd for the year ended 31 December 2021, I declare that, to the best of my knowledge and belief, there have been:

- (a) No contraventions of the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (b) No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink that reads 'Steven J Miller & Co'.

STEVEN J MILLER & CO
Chartered Accountants

A handwritten signature in black ink that reads 'S J Miller'.

S J MILLER
Registered Company
Auditor No 4286

Sydney

Dated: 20th April 2022

Steven J Miller & Co
Chartered Accountants
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www.stevenjmiller.com.au
ABN 23 690 541 177



Liability limited
by a Scheme,
approved under
the Professional
Standards
Legislation

Statement of Surplus or Deficit and Other Comprehensive Income

For the year ended 31 December 2021
Gondwana Choirs Ltd

	Note	2021 \$	2020 \$
Revenue	4	1,956,060	2,269,928
Other income	4	88,442	551,769
Administration expenses		(173,209)	(172,810)
Amortisation expense	11	(2,383)	(4,121)
Depreciation expense	10	(68,286)	(66,953)
Employee benefits expense	13	(1,191,282)	(1,293,718)
Marketing expenses		(21,320)	(48,818)
Merchandising expenses		(6,294)	(4,768)
Merchandise disposed		(38,389)	-
Production expenses		(456,857)	(1,030,754)
Surplus before income tax		86,482	199,755
Income tax expense	3.8	-	-
Surplus for the year		86,482	199,755
Other comprehensive income for the year, net of income tax		-	-
Total comprehensive income for the year		86,482	199,755

This statement should be read in conjunction with the notes to the financial statements.

Statement of Financial Position

As at 31 December 2021

Gondwana Choirs Ltd

	Note	2021 \$	2020 \$
Assets			
Current			
Cash and cash equivalents	5	1,755,851	1,478,239
Trade and other receivables	6	92	47,173
Inventories	7	49,160	89,266
Other assets	9	103,089	103,063
Current assets		1,908,192	1,717,741
Non-current			
Property, plant and equipment	10	459,602	351,918
Intangible assets	11	-	2,383
Non-current assets		459,602	354,301
Total assets		2,367,794	2,072,042
Liabilities			
Current			
Trade and other payables	12	163,349	133,299
Employee provisions	13	172,828	195,308
Other liabilities	14	444,889	371,985
Current liabilities		781,066	700,592
Non-current			
Employee provisions	13	14,057	10,473
Other liabilities	14	379,498	254,286
Non-current liabilities		393,555	264,759
Total liabilities		1,174,621	965,351
Net assets		1,193,173	1,106,691
Equity			
Unrestricted funds		1,193,173	1,106,691
Total equity		1,193,173	1,106,691

This statement should be read in conjunction with the notes to the financial statements.

Statement of Changes in Equity

For the year ended 31 December 2021
Gondwana Choirs Ltd

	Note	Spinifex Project funds \$	Unrestricted funds \$	Total equity \$
Balance at 1 January 2020		-	906,936	906,936
Surplus for the year		-	199,755	199,755
Other comprehensive income		-	-	-
Total comprehensive income for the year		-	199,755	199,755
Transfer to/(from) reserves		3,256	(3,256)	-
Balance at 31 December 2020		3,256	1,103,435	1,106,691
Balance at 1 January 2021		3,256	1,103,435	1,106,691
Surplus for the year		-	86,482	86,482
Other comprehensive income		-	-	-
Total comprehensive income for the year		-	86,482	86,482
Transfer to/(from) reserves		(3,256)	3,256	-
Balance at 31 December 2021		-	1,193,173	1,193,173

This statement should be read in conjunction with the notes to the financial statements.

Statement of Cash Flows

For the year ended 31 December 2021
Gondwana Choirs Ltd

	Note	2021 \$	2020 \$
Operating activities			
Receipts from:			
• Client contributions		992,174	942,099
• Donations received		530,499	510,933
• Government grants		656,492	197,464
• Interest income		2,510	8,695
• Sponsorships received		68,231	139,500
• Government COVID-19 support		122,650	480,100
Payments to clients, suppliers and employees		(2,059,284)	(2,275,052)
Net cash provided by operating activities		313,272	3,739
Investing activities			
Purchases of plant and equipment	10	(19,348)	(36,060)
Net cash used in investing activities		(19,348)	(36,060)
Financing activities			
Repayment of principal portion of lease liability		(16,312)	(25,113)
Net cash used in financing activities		(16,312)	(25,113)
Net change in cash and cash equivalents		277,612	(57,434)
Cash and cash equivalents, beginning of year		1,478,239	1,535,673
Cash and cash equivalents, end of year	5	1,755,851	1,478,239

This statement should be read in conjunction with the notes to the financial statements.

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

1 General information and statement of compliance

The financial report includes the financial statements and notes of the Gondwana Choirs Ltd.

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012.

Gondwana Choirs Ltd is a not-for-profit entity for the purpose of preparing the financial statements.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical cost convention

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed at Note 3.14.

The financial statements for the year ended 31 December 2021 were approved and authorised for issuance by the Board of Directors on 19 April 2022.

2 New or revised accounting standards or interpretations

The company 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.

3 Summary of accounting policies

3.1 Overall considerations

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

3.2 Revenue

The Company recognises revenue under AASB 1058 or AASB 15 when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Company expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. In other cases, AASB 1058 applies when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives and the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately. The Company recognises revenue from the following major sources:

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

3 Summary of accounting policies continued

3.2 Revenue continued

Sale of goods

Revenue from the sale of goods comprises revenue earned from the sale of goods donated and purchased for resale. Sales revenue is recognised when the control of goods passes to the customer.

Government grants

A number of the company's programs are supported by grants received from the Federal, State and Local governments. If conditions are attached to a grant which must be satisfied before the company is eligible to receive the contribution, recognition of the grant as revenue is deferred until those conditions are satisfied.

Where a grant is received on the condition that specified services are delivered, to the grantor, this is considered a reciprocal transaction. Revenue is recognised as services are performed and at year-end until the service is delivered.

Donations and bequests

Donations collected, including cash and goods for resale, are recognised as revenue when the company gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Bequests are recognised when the legacy is received. Revenue from legacies comprising bequests of shares or other property are recognised at fair value, being the market value of the shares or property at the date the company becomes legally entitled to the shares or property.

Interest and dividend income

Interest income is recognised on an accrual basis using the effective interest method. Dividend income is recognised at the time the right to receive payment is established.

3.3 Operating expenses

Operating expenses are recognised in surplus or deficit upon utilisation of the service or at the date of their origin.

3.4 Intangible assets

Recognition of other intangible assets:

Acquired intangible assets

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and install the specific software.

Subsequent measurement

All intangible assets are accounted for using the cost model whereby capitalised costs are amortised on a straight-line basis over their estimated useful lives, as these assets are considered finite. Residual values and useful lives are reviewed at each reporting date. In addition, they are subject to impairment testing as described in Note 3.16. The following useful lives are applied:

- Software: 3-5 years
- Website: 5 years

Subsequent expenditures on the maintenance of computer software and brand names are expensed as incurred. When an intangible asset is disposed of, the gain or loss on disposal is determined as the difference between the proceeds and the carrying amount of the asset, and is recognised in profit or loss within other income or other expenses.

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

3 Summary of accounting policies continued

3.5 Property, plant and equipment

Property, plant and other equipment are initially recognised at acquisition cost or manufacturing cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the company's management.

Property, plant and other equipment are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses.

Depreciation is recognised on a straight-line basis to write down the cost less estimated residual value of buildings, plant and other equipment. The following useful lives are applied:

- Office furniture and equipment: 3-10 years
- Instruments and music library: 5 years
- Uniforms: 3 years
- Right-of-use assets: Over the term of the lease

Material residual value estimates and estimates of useful life are updated as required, but at least annually.

Gains or losses arising on the disposal of plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in surplus or deficit within other income or other expenses.

3.6 Leases

Operating leases

At lease commencement date, the company recognises a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the company, an estimate of any costs to dismantle and remove the asset at the end of the lease and any lease payments made in advance of the lease commencement date (net of any incentives received).

The company depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The company also assesses the right-of-use asset for impairment when such indicators exist. At the commencement date, the company measures the lease liability at the present value of the lease payments unpaid at that date, discounted using company's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest.

The company has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term. On the statement of financial position, right-of-use assets have been included in property, plant and equipment and lease liabilities have been included in trade and other payables.

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

3 Summary of accounting policies continued

3.7 Financial instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through surplus or deficit, which are initially measured at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- Amortised cost.
- Fair value through profit or loss (FVPL).
- Equity instruments at fair value through other comprehensive income (FVOCI).

All income and expenses relating to financial assets that are recognised in the statement of surplus or deficit are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

- The entity's business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

Subsequent measurement of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- They are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- The contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The company's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposit that were previously classified as held-to-maturity under AASB 139.

Financial assets at fair value through profit or loss (FVPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss.

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

3 Summary of accounting policies continued

3.7 Financial instruments continued

Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply (see below).

Equity instruments at fair value through other comprehensive income (Equity FVOCI)

Investments in equity instruments that are not held for trading are eligible for an irrevocable election at inception to be measured at FVOCI. Under Equity FVOCI, subsequent movements in fair value are recognised in other comprehensive income and are never reclassified to surplus or deficit. Dividend from these investments continue to be recorded as other income within the surplus or deficit unless the dividend clearly represents return of capital.

Impairment of Financial assets

AASB 9's impairment requirements use more forward-looking information to recognise expected credit losses – the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The company considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- Financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- Financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

Trade and other receivables

The company makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the company uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

The company assess impairment of trade receivables on a collective basis as they possess credit risk characteristics based on the days past due. The company allows 1% for amounts that are 30 to 60 days past due, 1.5% for amounts that are between 60 and 90 days past due and writes off fully any amounts that are more than 90 days past due.

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

3 Summary of accounting policies continued

3.7 Financial instruments continued

Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely unchanged from AASB 139, the company's financial liabilities were not impacted by the adoption of AASB 9. However, for completeness, the accounting policy is disclosed below.

The company's financial liabilities include borrowings and trade and other payables. Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the company designated a financial liability at fair value through surplus or deficit.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in surplus or deficit (other than derivative financial instruments that are designated and effective as hedging instruments). All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in surplus or deficit are included within finance costs or finance income.

3.8 Income taxes

No provision for income tax has been raised as the company is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

3.9 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

3.10 Employee benefits

Short-term employee benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries, provisions for annual leave and long service leave and non-monetary benefits. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The company's liabilities for annual leave and long service leave are included in other long-term benefits if they are not expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in surplus or deficit in the periods in which the changes occur.

The company presents employee benefit obligations as current liabilities in the statement of financial position if the company does not have an unconditional right to defer settlement for at least twelve (12) months after the reporting period, irrespective of when the actual settlement is expected to take place.

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

3 Summary of accounting policies continued

3.10 Employee benefits continued

Post-employment benefits plans

The company provides post-employment benefits through defined contribution plans.

Defined contribution plans

The company pays fixed contributions into independent entities in relation to several state superannuation plans for individual employees. The company has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that relevant employee services are received.

3.11 Provisions, contingent liabilities and contingent assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

Any reimbursement that the company can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources as a result of present obligation is not probable. Such situations are disclosed as contingent liabilities, unless the outflow of resources is remote in which case no liability is recognised.

3.12 Deferred income

The liability for deferred income is the unutilised amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within twelve (12) months of receipt of the grant. Where the amount received is in respect of services to be provided over a period that exceeds twelve (12) months after the reporting date or the conditions will only be satisfied more than twelve (12) months after the reporting date, the liability is discounted and presented as non-current.

3.13 Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

3.14 Economic dependence

The company is dependent upon the ongoing receipt of Federal and State Government grants, sponsorships and community and corporate donations to ensure the ongoing continuance of its programs. At the date of this report, Management has no reason to believe that this financial support will not continue (also refer to note 16).

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

3 Summary of accounting policies continued

3.15 Significant management judgement in applying accounting policies continued

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the company based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the company operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the company unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

Revenue Recognition

To determine if a grant contract should be accounted for under AASB 1058 or AASB 15, the company has to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations. When assessing if the performance obligations are 'sufficiently specific', the company has applied significant judgement in this regard by performing a detailed analysis of the terms and conditions contained in the grant contracts, review of accompanying documentation (e.g. grant application forms and accompanying documentation) and holding discussions with relevant parties. Income recognition from grants received by the company has been appropriately accounted for under AASB 1058 or AASB 15 based on the assessment performed.

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Impairment

In assessing impairment, management estimates the recoverable amount of each asset or cash-generating unit based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT equipment.

Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

4 Revenue

The company's revenue may be analysed as follows for each major product and service category:

	Note	2021 \$	2020 \$
Revenue			
Audience sales and performance hires		205,123	169,284
Donations received		530,499	510,933
Fees and services		524,153	1,024,587
Government grants	4.1	549,280	281,821
Royalties		7,356	910
Interest income		1,708	7,268
Merchandise sales		9,071	6,927
Reimbursements and recoveries		36,842	73,198
Sponsorships received		92,028	195,000
		1,956,060	2,269,928
Other income			
Sundry income		9,008	31,709
ATO - JobKeeper and Cashflow Boost		82,690	520,060
		91,698	551,769
Total revenue and other income		2,047,758	2,821,697

4.1 Government grants

	Note	2021 \$	2020 \$
Grants in advance - 1 January	4.2	-	97,947
Unexpended grants - 1 January	4.3	89,842	94,203
Add: Grants received during the year	4.4	596,811	179,513
		686,653	371,663
Less:			
Unexpended grants - 31 December	4.5	(137,373)	(89,842)
		(137,373)	(89,842)
		549,280	281,821

4.2 Grants in advance - 1 January

	Note	2021 \$	2020 \$
Department of the Communications and the Arts - Indigenous Languages & Arts Program		-	97,947
		-	97,947

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

4 Revenue continued

4.3 Unexpended grants - 1 January

	Note	2021 \$	2020 \$
Department of the Communications and the Arts - Indigenous Languages & Arts Program		89,842	94,203
		89,842	94,203

4.4 Grants received during the year

	Note	2021 \$	2020 \$
Australia Council for the Arts - COVID Adapt		-	19,513
Cairns Regional Council - Regional Arts Development Fund		6,811	-
Create NSW:			
• General		160,000	140,000
• Arts Rescue and Restart		350,000	-
• Kerpai - Child of the Stars		60,000	-
Arts Queensland - Kerpai - Child of the Stars		20,000	-
City of Sydney - Cultural Sector Resilience Grant		-	20,000
		596,811	179,513

4.5 Unexpended grants - 31 December

	Note	2021 \$	2020 \$
Department of the Communications and the Arts - Indigenous Languages & Arts Program		57,373	89,842
Create NSW - Kerpai - Child of the Stars		60,000	-
Arts Queensland - Kerpai - Child of the Stars		20,000	-
	14	137,373	89,842

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

5 Cash and cash equivalents

Cash and cash equivalents consist of the following:

	Note	2021 \$	2020 \$
Cash at bank and on hand		1,155,851	878,239
Cash on deposit		600,000	600,000
	5.1	1,755,851	1,478,239

5.1 Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled in the statement of financial position as follows:

	Note	2021 \$	2020 \$
Cash and cash equivalents		1,755,851	1,478,239
	5	1,755,851	1,478,239

6 Trade and other receivables

Trade and other receivables consist of the following:

	Note	2021 \$	2020 \$
Current			
Trade receivables		169	38,595
Less: allowance for credit losses	6.1	(169)	(346)
Trade receivables, net of allowances		-	38,249
Interest receivable		92	894
Sundry receivables		-	8,030
		92	47,173

6.1 Allowance for credit losses

All of the company's trade and other receivables have been reviewed for indicators of impairment. All material debts are considered to be fully recoverable. The movement in the allowance for credit losses can be reconciled as follows:

	Note	2021 \$	2020 \$
Balance 1 January		346	-
Amounts written off (uncollectable)		(346)	-
Allowance for expected credit losses		169	346
Balance 31 December		169	346

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

7 Inventories

Inventories consist of the following:

	Note	2021 \$	2020 \$
At cost:			
Inventory – finished goods		49,160	89,266
		49,160	89,266

8 Financial risk management

8.1 Categories of financial assets and liabilities

The carrying amounts presented in the statement of financial position relate to the following categories of assets and liabilities:

	Note	2021 \$	2020 \$
Financial assets			
<i>Financial assets measured at amortised cost</i>			
• Cash and cash equivalents	5	1,755,851	1,478,239
• Trade and other receivables	6	92	47,173
		1,755,943	1,525,412
Financial liabilities			
<i>Financial liabilities measured at amortised cost</i>			
• Trade and other payables	12	163,349	133,299
		163,349	133,299

See Note 3.7 for a description of the accounting policies for each category of financial instruments. Information relating to fair values is presented in the related notes.

9 Other assets

Other assets consist of the following:

	Note	2021 \$	2020 \$
Current:			
Supplier and venue deposits		56,751	2,425
Accrued Income		115	41,183
Prepayments		46,223	59,455
		103,089	103,063

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

10 Property, plant and equipment

Details of the company's plant and equipment and their carrying amount are as follows:

	Instruments and music library \$	Right-of- use assets \$	Office furniture and equipment \$	Uniforms \$	Total 2021 \$	Total 2020 \$
Gross carrying amount						
Balance - 1 January	37,980	328,009	152,743	15,780	534,512	274,245
Additions	2,976	156,622	16,372	-	175,970	316,263
Disposals	-	-	-	-	-	(55,996)
Balance - 31 December	40,956	484,631	169,115	15,780	710,482	534,512
Depreciation and impairment						
Balance - 1 January	(19,360)	(35,870)	(120,944)	(6,420)	(182,594)	(171,637)
Depreciation	(6,706)	(42,392)	(17,735)	(1,453)	(68,286)	(66,953)
Depreciation written back on disposal	-	-	-	-	-	55,996
Balance - 31 December	(26,066)	(78,262)	(138,679)	(7,873)	(250,880)	(182,594)
Carrying amount - 31 December	14,890	406,369	30,436	7,907	459,602	351,918

11 Intangible assets

Details of the company's intangible assets and their carrying amounts are as follows:

	Software \$	Website \$	Total 2021 \$	Total 2020 \$
Gross carrying amount				
Balance 1 January	28,217	23,000	51,217	51,217
Additions	-	-	-	-
Balance - 31 December	28,217	23,000	51,217	51,217
Amortisation and impairment				
Balance - 1 January	(25,834)	(23,000)	(48,834)	(44,713)
Amortisation	(2,383)	-	(2,383)	(4,121)
Balance - 31 December	(28,217)	(23,000)	(51,217)	(48,834)
Carrying amount - 31 December	-	-	-	2,383

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

12 Trade and other payables

Trade and other payables recognised consist of the following:

	Note	2021 \$	2020 \$
Current:			
Trade payables		49,446	33,045
Sundry creditors and accruals		93,903	100,254
Lease fit-out payable		20,000	-
		163,349	133,299

13 Employee remuneration

13.1 Employee benefits expense

Expenses recognised for employee benefits are analysed below:

	Note	2021 \$	2020 \$
Wages, salaries and fees		1,053,655	1,110,526
Workers compensation insurance		13,105	12,099
Staff recruitment		612	-
Staff training and amenities		1,376	1,481
Superannuation - defined contribution plans		113,191	124,455
Employee benefit provisions		9,343	45,157
Employee benefits expense		1,191,282	1,293,718

13.2 Employee provisions

The liabilities recognised for employee benefits consist of the following amounts:

	Note	2021 \$	2020 \$
Current:			
Annual leave		110,848	140,660
Long service leave		61,980	54,648
		172,828	195,308
Non-current:			
Long service leave		14,057	10,473
		14,057	10,473

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

14 Other liabilities

Other liabilities can be summarised as follows:

	Note	2021 \$	2020 \$
Current:			
Unexpended grant	4.5	137,373	89,842
Sponsorships in advance		30,000	60,000
Other income received in advance		253,070	182,500
Lease liability		24,446	39,643
		444,889	371,985
Non-current:			
Lease liability		379,498	254,286
		379,498	254,286

15 Contingent liabilities

There are no contingent liabilities that have been incurred by the company in relation to 2021 or 2020.

16 Post-reporting date events

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the company up to 31 December 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 31 December 2021 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

17 Member's guarantee

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum \$20 each towards meeting any outstanding obligations of the entity. At 31 December 2021, the total amount that members of the company are liable to contribute if the company wound up is \$200 (2020: \$320).

18 Related party transactions

The company's related parties include its key management personnel and related entities as described below.

Unless otherwise stated, none of the transactions incorporate special terms and conditions and no guarantees were given or received. Outstanding balances are usually settled in cash.

Notes to the Financial Statements

For the year ended 31 December 2021
Gondwana Choirs Ltd

18 Related party transactions continued

18.1 Transactions with key management personnel

(a) Transactions with related entities

The directors act in an honorary capacity and receive no compensation for their services. Where legal services have been provided by a director, these services were provided on a pro-bono basis and no remuneration was received.

(b) Transactions with key management personnel

Key management positions of the company are those that have authority for planning and controlling the company's activities, directly or indirectly (other than directors).

	Note	2021 \$	2020 \$
Total key management personnel remuneration		424,446	412,084

19 Charitable fundraising

The company holds an authority to fundraise under the Charitable Fundraising Act, 1991 (NSW) and conducts fundraising appeals throughout the year. Additional information and declarations required to be furnished under the Act are as follows:

(a) Details of gross income and expenditure from fundraising activities:

	Note	2021 \$	2020 \$
General donations		530,499	510,933
Total income		530,499	510,933
Administration fee		(1,120)	(3,521)
Advertising and promotions		(1,427)	(154)
Salaries and wages		(167,887)	(175,562)
Total expenses		(170,434)	(179,237)
Net surplus from fundraising appeals		360,065	331,696

(b) Statement showing how funds were applied for charitable purposes

All funds raised from fundraising activities, net of direct costs, were applied to the company's normal operations. The company did not conduct any appeals in which traders were engaged.

(c) Fundraising appeals conducted throughout the year

No targeted fundraising events were held during the year. General donations appeals were held throughout the year via programs and website.

(d) Assets and liabilities resulting from fundraising

No assets and liabilities remained at year end as all the funds were applied to the company's normal operations.

Directors' Declaration

For the year ended 31 December 2021

Gondwana Choirs Ltd

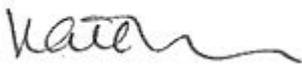
In the opinion of the Directors of the Gondwana Choirs Limited:

- (a) The financial statements and notes of the Gondwana Choirs Ltd are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including;
 - (i) Giving a true and fair view of its financial position as at 31 December 2021 and of its performance for the financial year ended on that date; and
 - (ii) Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- (b) There are reasonable grounds to believe that Gondwana Choirs Ltd will be able to pay its debts as and when they become due and payable (Refer notes 3.14 and 16).

Declaration by the Directors in respect of Fundraising Appeals:

- (a) the financial report gives a true and fair view of all income and expenditure of Gondwana Choirs with respect to fundraising appeal activities for the year ended 31 December 2021;
- (b) the statement of financial position gives a true and fair view of the state of affairs with respect to fundraising appeal activities as at 31 December 2021;
- (c) the provisions of the Charitable Fundraising Act 1991 and Regulations and the conditions attached to the authority have been complied with for the year ended 31 December 2021; and
- (d) the internal controls exercised by Gondwana Choirs are appropriate and effective in accounting for all income received and applied from any fundraising appeals.

Signed in accordance with a resolution of the Directors.



KATE LIDBETTER
Director
Sydney



LYN WILLIAMS
Founder and Director

Dated 25 / 05 / 2022



Independent Auditor's Report

To the members of the Gondwana Choirs Ltd

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Gondwana Choirs Limited, which comprises the statement of financial position as at 31 December 2021, the statement of surplus or deficit and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' declaration.

In my opinion the financial report of Gondwana Choirs Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Charitable Fundraising Act 1991* including:

- (a) Giving a true and fair view of the company's financial position as at 31 December 2021 and of its financial performance and cash flows for the year then ended; and
- (b) Complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2012* and *Charitable Fundraising Act 1991*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards - Reduced Disclosure Requirements. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), *Charitable Fundraising Act 1991* (CFA Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 31 December 2021, but does not include the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Steven J Miller & Co
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Independent Auditor's Report

To the members of the Gondwana Choirs Ltd

Directors' Responsibility for the Financial Report

The directors of the Trustee company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, The ACNC Act, The CFA Act and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company'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 Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards – Reduced Disclosure Requirements 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 the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

Independent Auditor's Report

To the members of the Gondwana Choirs Ltd

Auditor's Responsibility for Audit of the Financial Report continued

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

I also report that:

- a. the financial statements show a true and fair view of the financial result of fundraising appeals conducted during the year;
- b. the accounting and associated records have been properly kept during the year in accordance with the Charitable Fundraising Act 1991 and the Regulations;
- c. money received as a result of fundraising appeals conducted during the year have been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991 and the Regulations; and
- d. at the date of this report, there are reasonable grounds to believe that the company will be able to pay its debts as and when they fall due.



STEVEN J MILLER & CO
Chartered Accountants



S J MILLER
Registered Company
Auditor No 4286

Sydney

Dated: 26 May 2022



Additional Financial Information Disclaimer

Gondwana Choirs Ltd

The additional financial data presented on pages 39 to 41 are in accordance with the books and records of the company which have been subjected to the auditing procedures applied in my statutory audit of the company for the year ended 31 December 2021. It will be appreciated that my statutory audit did not cover all details of the additional financial information. Accordingly, I do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

In accordance with my firm's policy, I advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the consolidated entity) in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

A handwritten signature in black ink that reads 'Steven J Miller & Co'.

STEVEN J MILLER & CO
Chartered Accountants

A handwritten signature in black ink that reads 'S J Miller'.

S J MILLER
Registered Company
Auditor No 4286

Sydney

Dated: 26 May 2022

Steven J Miller & Co
Chartered Accountants
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Detailed Statements of Surplus or Deficit

For the year ended 31 December 2021
Gondwana Choirs Ltd

SCHEDULE 1 - GENERAL OPERATIONS	Note Sch	2021 \$	2020 \$
INCOME			
Audience sales and performance hires		205,123	169,284
Donations received		530,499	510,933
Fees and services		524,153	1,024,587
Government grants	4.1	549,280	281,821
Interest Income		1,708	7,268
Royalties		7,356	910
Net surplus from merchandise trading	Sch 2	2,777	2,159
Reimbursements and recoveries		36,842	73,198
Sponsorships income		92,028	195,000
Other income	4	88,442	551,769
TOTAL INCOME		2,038,208	2,816,929
LESS: EXPENDITURE	Sch 3	(1,951,726)	(2,617,174)
NET SURPLUS		86,482	199,755

The above UNAUDITED detailed statement of surplus or deficit should be read in conjunction with the disclaimer.

Detailed Statements of Surplus or Deficit

For the year ended 31 December 2021
Gondwana Choirs Ltd

SCHEDULE 2- MERCHANDISE TRADING SUMMARY	Note	2021 \$	2020 \$
Merchandise sales		9,071	6,927
Less: Cost of sales			
Opening stock		89,266	84,642
Add: purchases		4,577	9,392
		93,843	94,034
Less: merchandise disposals		(38,389)	-
		55,454	94,034
Less: closing stock	7	(49,160)	(89,266)
Total cost of sales		6,294	4,768
Net surplus from merchandise trading		2,777	2,159

The above UNAUDITED detailed statement of surplus or deficit should be read in conjunction with the disclaimer.

Detailed Statements of Surplus or Deficit

For the year ended 31 December 2021
Gondwana Choirs Ltd

SCHEDULE 3 - EXPENDITURE	Note	2021 \$	2020 \$
EXPENSES			
Amortisation of intangibles	11	2,383	4,121
Annual leave provided/(written back)		(1,573)	34,990
Auditor's remuneration		9,736	9,380
Bad debt expense		169	346
Bank charges		6,870	6,331
Contracted arts workers		207,201	366,334
Depreciation of property, plant and equipment	10	68,286	66,953
Hospitality expenses		4,197	1,681
Filing fees		-	8,085
Fundraising expenses		9,092	17,042
General expenses		583	7,638
Insurance		32,666	29,732
Interest		19,940	1,953
Long service leave provided		10,916	10,167
Merchandise disposals		38,389	-
Production expenses		169,340	271,584
Parking		3,809	3,721
Postage		1,407	1,367
Printing, stationery and photocopying		13,893	15,641
Publicity and promotion		21,320	48,818
Rates and cleaning		13,138	8,778
Rent - administration office		1,301	5,354
Salaries and wages		1,053,655	1,110,526
Software expenses		9,813	8,726
Staff recruitment		612	-
Staff training and amenities		1,376	1,481
Storage fees		11,531	2,898
Subscriptions and memberships		750	800
Superannuation		113,191	124,455
Telephone, facsimile, and internet expenses		47,328	50,021
Travel and accommodation expenses		80,317	392,836
Website maintenance		90	5,415
		1,951,726	2,617,174

The above UNAUDITED detailed statement of surplus or deficit should be read in conjunction with the disclaimer.



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