



GONDWANA CHOIRS

# ANNUAL REPORT 2022





Voices of Angels 2022  
Image credit: Robert Catto

Cover image: Sydney Children's Choir, *Hypnopompia* rehearsal  
Image credit: Maja Basko

## Contents

3	ARTISTIC DIRECTOR, CHAIR & EXECUTIVE DIRECTOR REPORT
5	SNAPSHOT OF SYDNEY CHILDREN'S CHOIR
7	SNAPSHOT OF MARLIYA AND SPINIFEX GUM
9	SNAPSHOT OF GONDWANA INDIGENOUS CHILDREN'S CHOIR
11	SNAPSHOT OF GONDWANA NATIONAL CHOIRS
12	COMMISSIONS
13	OUR SUPPORTERS
14	OUR PARTNERS
15	OUR PEOPLE
17	2022 FINANCIAL REPORT

### Gondwana Choirs

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ABN 16 065 410 577



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# Artistic Director, Chair and Executive Director Report

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**Lyn Williams AM**  
Artistic Director



**Kate Lidbetter**  
Chair



**Louisa O'Toole**  
Executive Director

Gondwana Choirs has always had the ability to refine, renew and reinvent. During 2022, we drew on this capacity as we entered the third year of the global pandemic. Melding learnings from the previous two years with significant artistic projects, we embarked once again on national seasons and interstate tours, implementing extensive risk management contingencies.

Sydney Children's Choir started 2022 with a hybrid model of online and in-person rehearsals to allow for our cohort of younger choristers to be progressively vaccinated against COVID-19. We staged a cautious return to performances, and from mid-year it felt that that momentum had returned with the presentation of *Hypnopompia*, directed by Alexander Berlage. It had been a long-held dream of Artistic Director and Founder Lyn Williams AM for SCC to create a fully staged work; this was one of many terrific highlights for the year.

Marliya is now receiving repeat invitations from the country's major arts festivals and events, which is evidence of the quality and appeal of *Spinifex Gum*. It's a privilege to witness the development of these young First Nations girls and women as they increasingly take on leadership roles in both artistic and operational capacities.

In July 2022 we participated in a significant moment – the reopening of the Sydney Opera House Concert Hall after two years of refurbishment. To celebrate this milestone, the Sydney Symphony Orchestra commissioned First Nations composer and long-time Gondwana collaborator William Barton to compose a

new work, *Of the Earth*. It was an honour for the Sydney Children's Choir and the Gondwana Indigenous Children's Choir to be included in the new work, led by the SSO's newly appointed Chief Conductor Simone Young. The choirs gave five performances, one of which was broadcast live on the ABC.

Across our national choirs' cohort, in 2022 we were once again reminded of the indomitable spirit of the young people from around this country. It was quite sublime to see the choristers who choose to be a part of the extended Gondwana family return to touring and performing together, sharing the collective joy of singing.

As with many arts organisations including choirs around the globe, the rebuilding at Gondwana continues after the disruption of previous years. Aiding us in this are our many volunteers, philanthropic donors, trusts and foundations, corporate partners and government funders who recognise that they are making an investment in our choristers' futures. We extend immense gratitude to all our supporters.

Alongside the choristers, there are very many people who contribute their skills and expertise to Gondwana. We recognise and celebrate the work of the conductors and musicians, operations and administrative staff, composers and collaborators, First Nations Elders and cultural custodians, Board members and advisors - all of whom provide the platform that makes Gondwana Choirs the voice of Australia's youth.





Sydney Children's Choir choristers  
Image credit: Lyn Williams

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# Sydney Children's Choir - pushing creative boundaries

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Lyn Williams AM founded the Sydney Children's Choir (SCC) 34 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.

- ❖ Feb Rehearsals commenced, including welcoming choristers from Hunter Singers and the New England Conservatorium of Music to our online sight singing program.
- ❖ 18 May Junior Performing Choir performed at the Gold Dinner for the Sydney Children's Hospital Foundation, widely regarded as one of the most significant charity galas in Australia.
- ❖ 21 May Chorister for a Day attracted scores of enthusiastic potential choristers to The Wharf, keen to experience the joy of singing in a choir.
- ❖ 4 Jun Junior Performing Choir represented Gondwana impeccably, performing at the opening of Yirranma Place for the Paul Ramsey Foundation.
- ❖ 8 Jun The Sydney Children's Choir were invited to perform at the Sapphire Dinner for the Great Barrier Reef Foundation.
- ❖ 19 Jun Young Men's Choir and the Junior Performing Choir were joined by Canberra's Luminescence Children's Choir in concert at the ACO's stunning new venue, The Neilson.
- ❖ 23 Jun SCC premiered *Hypnopompia*, the theatrical staged production featuring ground-breaking works of the children's choir repertoire, hand in hand with new arrangements of contemporary electro-acoustic hits.
- ❖ 25 Jun Our youngest singers from Mini Training Choirs through to our most senior training choir choristers in Barton Choir performed across seven joyful concerts in SCC's Winter Concerts
- ❖ 20-24 Jul Sydney Children's Choir and Gondwana Indigenous Choir performed William Barton's *Of the Earth* in five concerts to celebrate the re-opening of the Sydney Opera House Concert Hall with the Sydney Symphony under the baton Chief Conductor Simone Young.
- ❖ 27-28 Aug Young Men's Choir hosted The Art of a Capella under the direction of Sam Allchurch in a 2-day intensive program celebrating the unique sound of the young tenor and bass voice.
- ❖ 17 Sept The annual Springtime Concerts featured all of SCC in a delightful celebration of song at the Sydney Conservatorium of Music.
- ❖ 8 Oct Sydney Children's Choir participated in the Walsh Bay Arts Precinct Open Day, alongside all the resident companies including the ACO, STC, Bangarra and Sydney Dance.
- ❖ 3 Dec Over 100 of our choristers performed in the delightful Mini Christmas, the annual festive concert performed by our youngest singers.
- ❖ 14 Dec Voices of Angels returned to the Sydney Opera House Concert Hall in a magnificent celebration of song with the Sydney Children's Choir and Gondwana National Choirs, and the glorious VOA Orchestra.







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# Marliya with Spinifex Gum - songs all Australians need to hear

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

*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.

- ❖ 14 Apr Marliya performed *Spinifex Gum* on the mainstage at Bluesfest Byron Bay to thousands of cheering festivalgoers.
- ❖ 13 May For only the second time in their history, Marliya performed select *Spinifex Gum* songs in their hometown of Cairns to open the Women of the World (WOW) Festival.
- ❖ 7 Jul The Spinifex Gum creative team of Deborah Brown, Felix Riebl, and Lyn Williams were joined onstage in a panel discussion with Yindjibarndi Aboriginal Corporation CEO Michael Woodleigh and select Marliya choristers for an MSO Music and Ideas event. [Watch](#) the entire session here.
- ❖ 9 Jul Marliya performed two landmark performances of *Spinifex Gum* with the Melbourne Symphony Orchestra, marking the first orchestral versions of the show. Conducted by Benjamin Northey as part of NAIDOC Week, the performance also featured Felix Riebl, Ollie McGill, Emma Donovan, and the 60-strong Gondwana Voices.
- ❖ Sept *Spinifex Gum* was a featured act at Desert Song Festival in Alice Springs, with Marliya's touring experience deeply enhanced by great engagement with community, and a collaboration with The Djari Project featuring the incredible Galpu songman Guwanbal Gurruwiwi and Netanela Mizrahi.
- ❖ 28 Oct The much-anticipated new single *Ganalili* was released. Watch the video [here](#) and [read more](#) about the story behind the song.
- ❖ 30 Dec Marliya rounded out another incredibly successful and impactful year with a performance at Woodford Folk Festival.

*The combination of striking images, kaleidoscopic lighting, the bringing together of so many disparate musical parts into a coherent whole under the baton of Benjamin Northey, and, above all, the phenomenal Marliya Choir made this performance of Spinifex Gum an experience that will continue to resonate in our lives.*

- Classic Melbourne, MSO + Spinifex Gum review, July 2022





GICC and SCC, Sydney Opera House  
Image credit: Lyn Williams



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# Gondwana Indigenous Children's Choir

## - a contemporary expression of the world's oldest living culture

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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.

- 
- ❖ 30 Apr-2 May The annual Gondwana Indigenous Children's Choir camp took place in Cairns, with a highlight this year being the involvement of families sharing their own cultural stories, dances and songs with all.
  - ❖ 18 May An engagement for the Financial Counselling Services Australia Conference marked the first corporate performance for GICC in 2022.
  - ❖ 20-24 Jul GICC travelled to Sydney to perform five concerts of William Barton's *Of the Earth*, celebrating the re-opening of the Sydney Opera House Concert Hall. Special clap sticks were created from the floor of the old concert hall, which the choristers used during the performances.
  - ❖ 23 Jul GICC and Sydney Children's Choir choristers recorded music for the Netflix family documentary *Kangaroo Valley*.
  - ❖ 7-9 Oct GICC travelled to Dharawal Country in Sydney to film *Buruwan Elegy* on Country, with music by Luke Byrne and language text by Dr Jodi Edwards. Watch the incredibly impactful video [here](#).
  - ❖ 28 Nov GICC gave their final performance for the year in a festive celebration of song at the Pullman Cairns International Hotel.

*"I believe this Gondwana project will support Aboriginal knowledge translation and self-determination and benefit Aboriginal young people and communities in many ways."*

- Dr Jodi Edwards, Yuin/Dharawal Custodian and cultural advisor for *Buruwan Elegy*







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# Gondwana National Choirs - reflecting Australia through song

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Gondwana National Choirs brings together young singers from across the country and from all backgrounds to create extraordinarily rich musical ensembles. The choirs are proudly representative of people from every state and territory and come together for annual seasons of rehearsals and performances under Australia's leading conductors of choirs for young people.

Two of the national choirs, Gondwana Voices and Gondwana Chorale, are amongst the finest choirs of their kind in the world, and proudly represent Australia on the world stage.

- ❖ Feb In an extremely welcome return after the disruption of the last few years, auditions for Gondwana National Choirs took place.
- ❖ 3 Jul The national children's choir Gondwana Voices gathered in Melbourne under the direction of Sam Allchurch and Mark O'Leary for a week of intense rehearsals, culminating in a performance at The Edge with the MSO Academy and musicians of the Melbourne Symphony Orchestra.
- ❖ 9 Jul The ranks of Gondwana Voices swelled to 60 choristers, as they joined with the MSO and Marliya for *Spinifex Gum* in breath-taking performances at Melbourne's Hamer Hall.
- ❖ Jun/Jul Gondwana Chorale re-formed and assembled in Hobart to perform a series of concerts for Festival of Voices, conducted by Paul Holley and Carl Crossin.
- ❖ 14 Dec Gondwana National Choirs choristers of all ages gathered in Sydney to perform with the Sydney Children's Choir in the tremendous festive celebration Voices of Angels in the Sydney Opera House Concert Hall.

*"It turned out to be a spectacular evening of music, delivered by Simone Young, the Sydney Symphony Orchestra, Sydney Philharmonia Choirs, Sydney Children's Choir and Gondwana Choirs. The sound of the clapsticks, the voice of mezzo-soprano Deborah Humble, and the sound of musical instruments played simultaneously inside and outside the concert hall were some of the highlights."*

- Cutcommon review, Reopening of the Sydney Opera House Concert Hall



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# Gondwana Choirs Commissions 2022

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- ❖ Elsa Susnjara      Former chorister Elsa Susnjara wrote *Children of a Future Age* as part of the premiere performance of *Hypnopompia* by Sydney Children's Choir.
- ❖ Dan Walker      Dan Walker composed *A Silent Power* inspired by sustainable energy, incorporating Sydney language text provided by Matthew Doyle.
- ❖ William Barton      *Walk with Me: Spirit of the Land* written by William Barton for the Gondwana Indigenous Children's Choir.
- ❖ Jessica Wells      *Hope is the Thing with Feathers* commissioned for Voices of Angels 2022, premiering in the Sydney Opera House Concert Hall.

*"After singing with Gondwana for 10 years as a chorister, having my piece premiere as part of the incredible Hypnopompia production was a truly moving experience. Working with such a high calibre ensemble and conductor garnered invaluable insights for me as a young composer."*

- Elsa Susnjara, composer *Children of a Future Age*



Voices of Angels, Sydney Opera House Concert Hall  
Image credit: Robert Catto

# Our Supporters

From our beginnings more than 34 years ago, Lyn Williams' innovative vision has been made possible by individuals and organisations for whom supporting Gondwana Choirs is an investment in developing creativity 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](https://Gondwana.org.au/donate) Thank you to all who supported Gondwana Choirs in 2022:

## ARTISTIC DIRECTOR'S CIRCLE Donations \$20,000 & above

The Dara Foundation  
The Hooper Shaw Foundation

Ken & Elizabeth Nielsen  
Vicki Olsson

## CHAIR'S CIRCLE Donations \$10,000 & above

Anonymous  
Lyn Williams AM

The Magnolia Foundation

## PLATINUM Donations \$5000 & above

Alison Deitz  
The Donald Family  
The Herschell Family  
Larry Boyd & Barbara Caine AM

The Mamoma Foundation  
O'Brien Foundation  
Rebecca Davies AO

## GOLD Donations \$2000 & above

Anonymous (2)  
Catherine Playoust & Elliott Gyger  
Catriona Morgan-Hunn  
Christine Bishop  
Grimshaw Family  
Helen Williams  
Kains Family  
Karen Mundine  
Kate, Lucy, & James Sheller

Kate Lidbetter & Peter Kerin  
Keith Miller, in memory of Leora Cohen  
Longmuir Family  
Mark & Anna Yates  
Mathisha Panagoda  
Prue Ashurst  
Robyn Martin-Weber  
Rosemary Curtin & Alexander Wonhas  
Tessa Boyd-Caine & John Chan

## SILVER Donations \$500 & above

Alexandra Cameron-Fraser  
Anonymous (4)  
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Briony Tyquin  
Bunny Gardiner-Hill  
Constable Family  
Darryl & Katherine Hodgkinson  
Daryl & Kate Dixon  
David G Hannay  
Dr Janice Dudley, in memory of Raymond Dudley  
Dr Jean McPherson  
Elisabeth McDonald  
Gertraud & Richard Cohen  
Greg Massingham  
Gorbatov Family  
Hugh & Frances Dixon

Judith Wheeldon  
K. Brown  
Kim Sutherland  
Lauren Hannay  
Lee Family  
Louise Herron  
Michael Kertesz  
Ray Wilson OAM in memory of James Agapitos OAM  
Rees Family  
Richard Paoloni & Lisa Horvath  
Rob Rowland  
Simon Halsey & Wiebke Halsey  
Siobhan Toohill  
Steve Burns & Louisa O'Toole  
van Proctor Family  
Vanessa & Mark Rohanna  
WGCDR Michael Stuart-Watt

## BRONZE Donations up to \$500

Anna Hoy  
Anna Lissienko  
Anonymous (7)  
Athena Pang  
Avril Janks  
Beth Pratley  
Bronwyn & Ian Cleworth  
Claire Edwardes  
Clara Teniswood  
Dale Wilson  
Douglas Hendry  
Dr Kate Stewart  
Dr Sally Greenaway & Dr Warwick Benson  
Emma Jimson  
Evans/Green Family  
For Stephanie & Michael's wedding (2)  
Hughes Family  
Ian Abbey  
James Nielsen  
Jean-Pierre Tatout  
Jeremy Eccles  
John Thomas  
K A Stewart

Kate Dingle  
Kerin Brown  
Kerith Fowles  
Lachlan & Jess  
Libby Hathorn  
Liisa Pallandi  
Lisa Lewis  
Lucy Cantrill  
Mark & Sally Pierce  
Martin Alsomery  
Mary-Lynne Taylor  
Melinda White  
Michael Walpole  
Moser Family  
Nicole Graham  
Norman Long  
Qihua Luo  
Robin Hilliard  
Roz Cheney  
Samuel Li's Family  
Tatyana Tychshenko  
WHSShare  
Zhi Chen



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# Our Partners

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## MAJOR GOVERNMENT PARTNERS



Gondwana Choirs is supported by the NSW Government through Create NSW



**Australian Government**  
**Indigenous Languages and Arts**

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## GONDWANA INDIGENOUS CHILDREN'S CHOIR PRINCIPAL PARTNER

# RioTinto

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## SUPPORTING PARTNERS



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

creative  
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## 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	Alison Dietz	Nicholas James
	Hugh Dixon	Karen Mundine
	Mathisha Panagoda	Lyn Williams AM

## SYDNEY CHILDREN'S CHOIR ARTISTS

Artistic Director	Lyn Williams	
Associate Artistic Director	Sam Allchurch	
Director		
Head of Training Choirs	Amandine Petit	
Principal Pianist	Sally Whitwell	
Conductors	AJ America	Lachlan Massey
	Joanna Brooke	Ruth McCall
	Bronwyn Cleworth	Honora Ryan
	Anna Fraser	Suzanne Sherrington
	Jem Harding	Kim Sutherland
	Chloe Lankshear	Elizabeth Vierboom
Pianists	Josephine Allen	Claire Howard Race
	Tim Cuniffe	Sandra Nash
	James Doig	Nicholas Ng
	Antonio Fernandez	Heinz Schweers
	Andrei Hadap	
Sight Singing /Theory	Joel Aguis	Lana Kains
	Meta Cohen	Adele Kozak
	Lydia Gardiner	Claudia Mackay
	Ali Hardy	Earl Marrows
	Asher Joyce	Ines Paxton

## GONDWANA INDIGENOUS CHILDREN'S CHOIR

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

## SPINIFEX GUM

Creative Director	Felix Riebl
Choreographer	Deborah Brown
Choir Director	Lyn Williams
Musical Director	Ollie McGill
Artists	Members of Marliya
	Emma Donovan
Movement coach	Grace Miller
Audio	Matthew Lambe
Audio	Mark Myers

## GONDWANA CHOIRS ADMINISTRATION

Founder & Artistic Director	Lyn Williams AM
Executive Director	Louisa O'Toole
Associate Artistic Director	Sam Allchurch
SCC Coordinator	Ariel Bonnell
SCC Manager	Ariel Bonnell (from Nov)
Marketing Manager	Natalie Buehler (until Feb)
Development Manager	Lachlan Cameron
Manager Western Sydney Choirs	Robert Colman (until Jun)
Accounts Administrator	Wendy Cundy
National Choirs Manager	Giulian Favrin (from Oct)
Finance Manager	Susan Hart
Director of Chorister Operations	Heather Kelley (until Oct)
Operations Coordinator	Earl Marrows (from Aug)
Artistic Coordinator	Lachlan Massey
Manager GICC & Spinifex Gum	Alice Neldner
Producer	
GICC Coordinator	Bronwyn Osborne
Head of SCC Training Choirs	Amandine Petit (until Oct)
Artistic Producer	Sarah Thomas
Operations Manager	William Yates (until Aug)

## Casual and contract staff

SCC Assistants	Lara Holburn
	Lana Kains
	Eva Tarbox
	Oliver Golding
	Liam Green
	Jonathon Kelley
	Stephanie Macindoe
	Madeleine Picard

## SCC Operations

## 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

Stephanie Zarka, Naomi Isaac, Luke Davis, Cathy Zhang, Maggie Lu, Annie Margossian-Kenny, Holly Howison, Catherine Dunstan, Liza Poppert, Marnie Fairlie, Anna Orszaczky, July Yang, Diana van Breda, Kristy Conrau, Dave Conrau, Anna Bruce, Peter Laurence, Jo Eckermann, Stewart Eckermann, Peter Ikladios, Monika Hall, Glen Miller, Marianna de Gooijer, Ananda Hall, Elise Yang, Jacqueline Grace, Candy Au, Thanh Nguyen, Jayne Bie, Philip Hersch, Catherine Dolle-Samuel, Marie Maalouf, Ruth Brunson, Anushiya Selvarajah, Cellina Chen, Peng Wu, Catherine Leamey, Alanna Vaz, Kathryn Harriss, Jennifer Spillane, Michelle Chung, Michelle Zeng, Nicole Kai Winters, Sara King, Vanessa Corbin, Janelle Heron, Heather McKay, Sally Pyke, Kerryn Daly, Evan Wels, Nicole Kai, Hayley Anderson, James Nielsen, Diana Steinberg, Sabine Simmonds, Chloe Huang, Lucy Cornell, Tanya Romeo, Pam Tunstall, Jennifer Rowland, Michelle Wang, David Hui, Felicity McDowell





Annual Report  
31 December 2022

# Contents

Gondwana Choirs Ltd

## Table of Contents

Corporate Information	3
Directors' Report	4
Auditor's Independence Declaration	15
Statement of Surplus or Deficit and Other Comprehensive Income	16
Statement of Financial Position	17
Statement of Changes in Equity	18
Statement of Cash Flows	19
Notes to the Financial Statements	
1 General information and statement of compliance	20
2 New or revised accounting standards or interpretations	20
3 Summary of accounting policies	20
4 Revenue	29
5 Cash and cash equivalents	31
6 Trade and other receivables	31
7 Inventories	32
8 Financial risk management	32
9 Other assets	32
10 Property, plant and equipment	33
11 Intangible assets	33
12 Trade and other payables	34
13 Employee remuneration	34
14 Other liabilities	35
15 Contingent liabilities	35
16 Post-reporting date events	35
17 Member's guarantee	35
18 Related party transactions	35
19 Charitable fundraising	36
20 Remuneration of auditors	37
21 Lease commitments	37
Directors' Declaration	38
Independent Auditor's Report	39
Additional Financial Information Disclaimer	42
Detailed Statements of Surplus or Deficit	43



# Corporate Information

Gondwana Choirs Ltd

Directors	Name	Special Responsibilities
	Dr Tessa Boyd-Caine Alison Deitz Hugh Dixson Nicholas James Kate Lidbetter Karen-Louise Mundine Mathisha Panagoda Lyn Williams	Deputy Chair  Member of Finance & Audit sub-committee  Member of Finance & Audit sub-committee  Chair Member of Finance & Audit sub-committee  Founder & Artistic Director
Company Secretary	Louisa O'Toole	
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 2022 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	-	-
Alison Deitz	19 April 2022	continuing	5	5	-	-
Hugh Dixon	19 April 2022	continuing	5	5	3	3
Karen-Louise Mundine	10 Mar 2011	continuing	6	5	-	-
Kate Lidbetter	23 May 2012	continuing	6	6	5	5
Lyn Williams	28 June 1994	continuing	6	5	-	-
Mathisha Panagoda	19 April 2022	continuing	5	4	-	-
Nicholas James	13 Feb 2007	continuing	6	6	5	5

**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 12 and 13 of this report.

### Company secretary

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

### Operating Result

The operating deficit for the year ended 31 December 2022 was \$(106,564). This compares to an operating surplus of \$86,482 in the previous financial year.

### Review of operations

Gondwana Choirs has always had the ability to refine, renew and reinvent. During 2022, we drew on this capacity as we entered our third year of the global pandemic. Melding learnings from the previous two years with significant artistic projects, we embarked once again on national seasons and interstate tours, implementing extensive risk management contingencies.

Major activities in 2022 of Gondwana Choirs' four main areas of activity are detailed below.

#### *Marliya with Spinifex Gum*

2022 was another year of reaching new audiences in the trajectory of the stage show and recording project *Spinifex Gum*. Marliya, our choir of young First Nations girls and women, continues to receive standing ovations every time the show is performed, including engagements at BluesFest Byron Bay, WOW (Women of the World) Festival in their hometown of Cairns, at Desert Song Festival, which was a unique touring experience with significant community engagement, and finally at Woodford Folk Festival to round out the year.



# Directors' Report

Gondwana Choirs Ltd

## Review of operations continued

During NAIDOC Week, Marliya joined the Melbourne Symphony Orchestra, Felix Riebl, Emma Donovan and Gondwana Voices in presenting the first symphonic version of *Spinifex Gum* at Melbourne's Hamer Hall, adding a powerful new dimension to the show. We warmly acknowledge the very positive nature of this collaboration with the MSO, and their initiative in bringing this version of the show to audiences.

### *Sydney Children's Choir*

Sydney Children's Choir started the year with a hybrid model of online and in-person rehearsals to allow for our cohort of younger choristers to be progressively vaccinated against COVID-19. This equated to approximately 25% online / 75% in person, returning to full in person rehearsals from Term 2. Overall, 2022 saw an emphasis on rebuilding participation rates after the disruption of the pandemic.

We staged a cautious return to performances, and from mid-year it felt that that momentum had returned with the presentation of our staged-work *Hypnopompia*, directed by Alexander Berlage. A fully devised work for The Sydney Children's Choir had long been a goal of Founder and Artistic Director Lyn Williams.

It was a tremendous honour for many of our choristers to sing in five performances of William Barton's *Of the Earth* with the Sydney Symphony Orchestra conducted by Simone Young for the reopening of the Sydney Opera House Concert Hall.

Finally, all 400 Sydney Children's Choir choristers took part in festive season performances, at either Mini Christmas or at Voices of Angels, which made a joyous return to the Sydney Opera House in December.

### *Gondwana Indigenous Children's Choir*

2022 included some memorable highlights for the Cairns-based Gondwana Indigenous Children's Choir (GICC). Notably, choristers travelled to Sydney at the invitation of the Sydney Symphony Orchestra to perform William Barton's *Of the Earth* with their sister choir, Sydney Children's Choir, at the reopening of the Sydney Opera House Concert Hall. They returned to Sydney in October to film *Buruwan Elegy* on Dharawal Country. This work was commissioned to mark the 200-year commemoration of the Appin massacre and choristers and staff engaged extensively with cultural education practitioner and Dharawal knowledge holder Dr Jodi Edwards. GICC also performed at the launch of her new Dharawal language book for children, launched by the Hon Linda Burney, Minister for Indigenous Australians.

### *Gondwana National Choirs*

For the second consecutive year, we elected to not hold the residential National Choral School in January 2022, which proved to be the correct decision in light of the Omicron surge. This meant that the first Gondwana National Choirs activities since January 2020 took place with tours to Melbourne and Hobart in mid-2022. We had fewer application numbers for these seasons than hoped, no doubt reflecting the reticence in the community to commit to travel months in advance, as is necessary when planning tours.

Despite this, 60 Gondwana Voices choristers performed *Spinifex Gum* alongside Marliya and the Melbourne Symphony Orchestra, as well as presenting a performance at Melbourne's Federation Square with musicians of the MSO Academy, further strengthening our MSO ties. Gondwana Chorale made a terrific return to the stage with multiple performances mid-year for Hobart's Festival of Voices. We were equally delighted with the specially assembled group of Gondwana national choristers who gathered in Sydney in December for Voices of Angels at the Sydney Opera House, setting up significant momentum leading into 2023.

# Directors' Report

Gondwana Choirs Ltd

## Review of operations continued

Overall, in a sign that community confidence was returning, we saw an increase in commercial and corporate engagements from mid-year onwards. However, despite concerted and targeted campaigns, chorister enrolments did not rebound to pre-pandemic levels. This remains a key organisational priority.

A refresh of the Gondwana Choirs' Board resulted in three exceptional Board member additions, further strengthening, and broadening the director fields of expertise on the Board.

We were delighted to launch a new website in August, featuring some stunning visuals and sounds from our recently created body of videos.

The operating deficit for the year of just over \$100,000 can be attributed to two main factors. Firstly, the lower levels of chorister enrolments than budgeted resulted in a negative result. As community confidence continues to rebuild, we are confident that we will reach anticipated enrolments in the coming months. A further contributing factor in the 2022 result was the development of the staged-work *Hypnopompia* for Sydney Children's Choir. This represented a significant financial investment by the company, made in the knowledge that further development will see this show become an attractive offering for arts festivals. The Board felt confident in supporting this innovative project development, given the strong reserves the organisation has built up.

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.

## 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	2022 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"><li>62% of repertoire performed was Australian</li></ul>
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	Did not occur in 2022
	3 commissions for Australian composers	New works commissioned from: <ul style="list-style-type: none"><li>Dr Lou Bennett</li><li>Elsa Susnjara</li><li>Dan Walker</li></ul>
Maintain the highest standards of quality and innovation in the presentation of work	Positive reviews	Limited performances restricted opportunities, however, very positive online reviews and comments for: <ul style="list-style-type: none"><li>GICC and SCC performances in William Barton's <i>Of the Earth</i> with the SSO (SMH, Cutcommon).</li><li>MSO + Spinifex Gum performances with Marliya and Gondwana Voices</li></ul>



# 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	2022 outcomes
		(Classic Melbourne, Weekendnotes, Cutcommon)
	Invitations to collaborate nationally and internationally	<ul style="list-style-type: none"> <li>• Ongoing collaboration with Felix Riebl, Deborah Brown, Ollie McGill, Emma Donovan</li> <li>• Spinifex Gum with Marliya: MSO + Spinifex Gum (invitation MSO)</li> <li>• Spinifex Gum with Marliya: Byron Bay BluesFest</li> <li>• Spinifex Gum with Marliya: Desert Song Festival</li> <li>• Spinifex Gum with Marliya: Woodford Folk Festival</li> <li>• Spinifex Gum with Marliya: WOW Cairns</li> <li>• Gondwana Choral: Festival of Voices</li> <li>• Gondwana Voices: MSO Academy</li> <li>• SCC and GICC: SSO reopening of the Sydney Opera House Concert Hall</li> <li>• Invitations received for future collaborations with the Melbourne and Sydney Symphony Orchestras, Adelaide Festival, BluesFest</li> </ul>
Work with a broad range of artists and musicians, with diverse backgrounds and musical styles	Diverse artists and communities represented in the program	First Nations artists and cultural leaders represented: <ul style="list-style-type: none"> <li>• William Barton (composer)</li> <li>• Dr Jodi Edwards (author and Dharawal knowledge holder)</li> <li>• Dr Lou Bennett (composer)</li> </ul>

# 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.

Objective	Performance measure	2022 outcomes
Convene, train, and present a suite of choirs	High demand for performing choirs placement	2022 objective was retention of existing choristers, however there was still significant demand for performing choirs placement
	70% retention	2022 commenced with 362 enrolled SCC choristers and ended with 390 - a 107% retention
	Participation by choristers of Indigenous, CALD and low socio-economic backgrounds	<ul style="list-style-type: none"> <li>Gondwana Indigenous Children's Choir</li> <li>Marliya (First Nations choristers)</li> <li>Sydney Children's Choir (means-tested bursary offers)</li> <li>Gondwana National Choirs (means-tested bursary offers Western Sydney Fairfield choir (CALD))</li> </ul>
	Means-assessed bursaries offered	<ul style="list-style-type: none"> <li>NCS 2022 with associated bursaries cancelled due to COVID-19</li> <li>\$26,031 in full or part fee subsidies via means-tested bursaries</li> </ul>
Ensure highest quality artistic staff are developed and engaged	Rigorous recruitment program through auditions, interviews, and recommendations	Core artistic staff personnel remained largely stable (Head of Training Choirs resigned to pursue overseas training)
	Positive feedback from choristers and parents	Consistently high levels of positive feedback received
	Provide collaborative opportunities through programming, resource development and project leadership	<p><i>Hypnopompia</i> brought together a new creative team: Lyn Williams, Alexander Berlage (director), Isabel Hudson (designer) and Fiona Hill (sound design).</p> <p>We renewed our longstanding relationship with the Sydney Symphony Orchestra through 5 performances of William Barton's <i>Of the Earth</i>.</p> <p>We embarked on a new relationship with the Melbourne Symphony Orchestra with <i>MSO + Spinifex Gum</i> as well as a shared concert with Gondwana Voices and the MSO Academy.</p>
Seek out collaborators from a range of cultural backgrounds	Engagement of collaborators from varied cultural backgrounds	Marliya participated in <i>From the Desert to the Arafura Sea</i> - an intercultural musical collaboration at Desert Song Festival



# 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	2022 outcomes
Treat choristers as professional artists	Choristers have the opportunity to generate text ideas and music for new work which is incorporated into programming	Marliya singers Kimberley Jackson and Georgiana Thomas-Peddell worked with Felix Riebl to develop new song <i>Our Islands</i> for <i>Spinifex Gum</i> . Sydney Children's Choir choristers contributed ideas in the creation of <i>Hypnopompia</i> .
	Choristers have the opportunity to contribute to program selection	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	2022 outcomes
Increase our output in digital audiences	Increased audiences for live streamed events	<ul style="list-style-type: none"> <li>25% of choristers elected to attend rehearsals online for Term 1, 2022, before all choristers returned to in person in Term 2</li> <li>Choristers' sight-singing lessons were live-streamed with such success that this format will continue to be utilized for senior choristers</li> <li>Partnership with Australian Digital Concert Hall yielded strong online attendance for Hypnopompia, and Gondwana Chorale at Festival of Voices</li> </ul>
	Increased social media platform engagement	Social media engagement across all platforms continues to grow
	Growth in digital downloads for choral educational resources	<i>Boori Guman</i> digital educational resource released early 2022
	Analyse online statistics and apply data to improve engagement	Ongoing data analysis to determine most productive avenues of engagement
Understand our target markets by conducting audience research	Increased audience numbers overall, and within specific targeted market segments	Comparisons with previous years not feasible given limited presentations due to COVID-19
Increase participant enrolment in Western Sydney and Cairns programs	Western Sydney and Cairns are at capacity and of high quality	2022 objective was retention of existing Cairns choristers due to the ongoing challenges of COVID-19 Western Sydney program to rebuild in 2023

# Directors' Report

Gondwana Choirs Ltd

Performance Against Goals continued

GOAL 3: Grow audiences continued

Objective	Performance measure	2022 outcomes
Improve communication through system changes, integration and automation	Increased audience numbers overall, and within specific targeted market segments	Ongoing improvements and refinement of system processes

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

Objective	Performance measure	2022 outcomes
Present periodic festivals and events of scale	Attendance increased	Large 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	Marliya with <i>Spinifex Gum</i> invited to perform at five high profile events in 2022 (see above)  SCC and GICC invited to perform at the Sydney Opera House Concert Hall re-opening  Gondwana Chorale invited to Festival of Voices in Tasmania
	Critical acclaim received	Limited performances restricted opportunities, however, very positive reviews and comments including: <ul style="list-style-type: none"> <li>GICC and SCC performances in William Barton's <i>Of the Earth</i> with the SSO (SMH, Cutcommon).</li> </ul> <i>MSO + Spinifex Gum</i> performances with Marliya and Gondwana Voices (Classic Melbourne, Weekendnotes, Cutcommon)
	Succession pipeline and high standard maintained in performing choirs	Significant demand for positions in performing choirs, 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
	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



# Directors' Report

Gondwana Choirs Ltd

Performance Against Goals continued

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

Objective	Performance measure	2022 outcomes
Coordinate programming and marketing activities to increase box office revenue	Strong box office results with well-attended concerts	Well attended concerts throughout the year
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 30% in 2021 to 31% in 2022
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 11%
Optimal IT and operations systems to provide organisational stability	Platforms are stable and accessible	Company systems cloud-based 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 49% at Dec 2022
Develop a business strategy which generates income through training and professional development existing IP	Strategy devised and implemented	Broadened reach of Gondwana Choirs Sight Singing Program implemented
	A suite of new products is launched	Highly developed <i>Boori Guman</i> 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
Add new staff positions and maintain good staff morale	Staff levels increased to match resource needs	Gondwana National Projects Manager reinstated Staffing levels in line with organisation requirements and budgetary constraints
	Staff succession rate kept to a minimum	Minimal staff movement Annual performance reviews completed
	Staff salaries at market level	Peer benchmarking undertaken and ongoing

# Directors' Report

Gondwana Choirs Ltd

## 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 **Alison Deitz**

Qualifications LLM (UNSW)  
BA/LLB (UNSW)  
Leading Professional Service Firms Executive Education Program (Harvard  
Business School)  
Leadership in Law Firms Executive Education Program (Harvard Law  
School)

Date appointed 19 April 2022

Experience Chief Executive Partner of Norton Rose Fulbright Australia  
An experienced banking and finance lawyer with a background in regulatory  
and compliance advice  
Co-author of the "Anti-Money Laundering Handbook" published by Thomson  
Law Book Co, 2008  
Parent of former Sydney Children's Choir and Gondwana Voices chorister

Name **Hugh Dixon**

Qualifications BA (ANU)  
BAsia (Hons I) (ANU)

Date appointed 19 April 2022

Experience Founder & CEO of Switchboard  
Former Head of Mergers & Acquisitions, and Head of Operations at Ofload  
Previous experience at Uber and as a Management Consultant at the Boston  
Consulting Group  
Former Sydney Children's Choir and Gondwana Choirs chorister

Name **Nicholas James**

Qualifications BA Com with Merit (UNSW)

Date appointed 13 February 2007

Experience Former Director of Campus Living Funds Management and Chief Executive  
Officer of Transfield Holdings  
Former Director of Deutsche Bank in London, Macquarie Bank in Sydney,  
London, and New York  
Parent of former Sydney Children's Choir chorister



# Directors' Report

Gondwana Choirs Ltd

## Directors' qualifications and experience

Name	<b>Kate Lidbetter (Chair)</b>
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
Name	<b>Karen Louise-Mundine</b>
Qualifications	BA Communications (UTS) Advanced Cert Management
Date appointed	10 March 2011
Experience	CEO at Reconciliation Australia National Winner of the 2023 Australian Awards Excellence in Women's Leadership Company Director at Sydney Festival, the Australian Indigenous Leadership Centre, and Australians for Constitutional Recognition Former senior roles at federal government departments including Prime Minister and Cabinet and Foreign Affairs and Trade
Name	<b>Mathisha Panagoda</b>
Qualifications	Master of Laws (USYD) Graduate Diploma of Legal Practice (CollLaw) Juris Doctor (USYD) BMus (Hons) (Sydney Conservatorium) LMusA
Date appointed	19 April 2022
Experience	Partner at Colin Biggers & Paisley Professional cellist and teacher Former Gondwana Voices and Sydney Children's Choir chorister
Name	<b>Lyn Williams</b>
Qualifications	BMus (ASCM) Grad Dip Conducting
Date appointed	28 June 1994
Experience	Founder and Artistic Director of Sydney Children's Choir and Gondwana Choirs  Professional conductor and musician Previous committee member of Sydney Children's Choir Incorporated Association

# Directors' Report

Gondwana Choirs Ltd

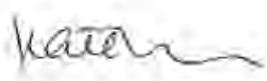
## Contribution in winding up

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 2022, the total amount that members of the company are liable to contribute if the company wound up is \$200 (2021: \$200).

## 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 15 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: 19 May 2023



# 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 2022, 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.

**STEVEN J MILLER & CO**  
Chartered Accountants

**S J MILLER**  
Registered Company  
Auditor No 4286

Sydney

Dated: 17 May 2023

Steven J Miller & Co  
Chartered Accountants  
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service@stevenjmillers.com.au  
www.stevenjmillers.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 2022  
Gondwana Choirs Ltd

	Note	2022 \$	2021 \$
Revenue	4	2,102,233	1,956,060
Other income	4	19,765	88,442
Administration expenses		(189,317)	(173,209)
Amortisation expense	11	(1,254)	(2,383)
Depreciation expense	10	(57,269)	(68,286)
Employee benefits expense	13	(1,083,860)	(1,191,282)
Marketing expenses		(40,449)	(21,320)
Merchandising expenses		(7,885)	(6,294)
Merchandise disposed		-	(38,389)
Production expenses		(848,528)	(456,857)
<b>Surplus / (Deficit) before income tax</b>		<b>(106,564)</b>	<b>86,482</b>
Income tax expense	3.7	-	-
<b>Surplus / (Deficit) for the year</b>		<b>(106,564)</b>	<b>86,482</b>
Other comprehensive income / (loss) for the year, net of income tax		-	-
<b>Total comprehensive income for the year</b>		<b>(106,564)</b>	<b>86,482</b>

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

# Statement of Financial Position

As at 31 December 2022

Gondwana Choirs Ltd

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Current</b>			
Cash and cash equivalents	5	1,551,431	1,755,851
Trade and other receivables	6	39,223	92
Inventories	7	57,383	49,160
Other assets	9	68,742	103,089
Current assets		1,716,779	1,908,192
<b>Non-current</b>			
Property, plant and equipment	10	435,903	459,602
Intangible assets	11	10,706	-
Non-current assets		446,609	459,602
<b>Total assets</b>		<b>2,163,388</b>	<b>2,367,794</b>
<b>Liabilities</b>			
<b>Current</b>			
Trade and other payables	12	147,640	163,349
Employee provisions	13	167,578	172,828
Other liabilities	14	383,030	444,889
Current liabilities		698,248	781,066
<b>Non-current</b>			
Employee provisions	13	14,642	14,057
Other liabilities	14	363,889	379,498
Non-current liabilities		378,531	393,555
<b>Total liabilities</b>		<b>1,076,779</b>	<b>1,174,621</b>
<b>Net assets</b>		<b>1,086,609</b>	<b>1,193,173</b>
<b>Equity</b>			
Unrestricted funds		1,086,609	1,193,173
<b>Total equity</b>		<b>1,086,609</b>	<b>1,193,173</b>

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 2022  
Gondwana Choirs Ltd

	Note	Spinifex Project funds \$	Unrestricted funds \$	Total equity \$
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	-
<b>Balance at 31 December 2021</b>		<b>-</b>	<b>1,193,173</b>	<b>1,193,173</b>
Balance at 1 January 2022		-	1,193,173	1,193,173
Deficit for the year		-	(106,564)	(106,564)
Other comprehensive loss		-	-	-
Total comprehensive loss for the year		-	(106,564)	(106,564)
Transfer to/(from) reserves		39,351	(39,351)	-
<b>Balance at 31 December 2022</b>		<b>39,351</b>	<b>1,047,258</b>	<b>1,086,609</b>

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



# Statement of Cash Flows

For the year ended 31 December 2022  
Gondwana Choirs Ltd

	Note	2022 \$	2021 \$
<b>Operating activities</b>			
Receipts from:			
• Client contributions		1,205,347	992,174
• Donations received		645,585	530,499
• Government grants		298,793	656,492
• Interest income		4,103	2,510
• Sponsorships received		67,065	68,231
• Government COVID-19 support		-	122,650
Payments to clients, suppliers and employees		(2,376,695)	(2,059,284)
<b>Net cash provided by operating activities</b>		<b>(155,802)</b>	<b>313,272</b>
<b>Investing activities</b>			
Purchases of plant and equipment	10	(22,806)	(19,348)
Purchases of intangible assets	11	(11,960)	-
<b>Net cash used in investing activities</b>		<b>(34,766)</b>	<b>(19,348)</b>
<b>Financing activities</b>			
Repayment of principal portion of lease liability		(13,852)	(16,312)
<b>Net cash used in financing activities</b>		<b>(13,852)</b>	<b>(16,312)</b>
Net change in cash and cash equivalents		(204,420)	277,612
Cash and cash equivalents, beginning of year		1,755,851	1,478,239
<b>Cash and cash equivalents, end of year</b>	<b>5</b>	<b>1,551,431</b>	<b>1,755,851</b>

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 2022  
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 – Simplified Disclosures (issued by Australian Standards Board ‘AASB’) 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 2022 were approved and authorised for issuance by the Board of Directors on 19 May 2023.

## 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 AASB that are mandatory for the current reporting period.

The following Accounting Standards and Interpretations are most relevant to the association:

### *Conceptual Framework for Financial Reporting (Conceptual Framework)*

The Company has adopted the revised Conceptual Framework from 1 January 2022. The Conceptual Framework contains new definition and recognition criteria as well as new guidance on measurement that affects several Accounting Standards, but it has not had a material impact on the company’s financial statements.

### *AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*

The Company has adopted AASB 1060 from 1 January 2022. The standard provides a new Tier 2 reporting framework with simplified disclosures that are based on the requirements of IFRS for SMEs. As a result, there is increased disclosure in these financial statements for key management personnel and related parties.

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.

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 3 Summary of accounting policies continued

### 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:

#### 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.

#### Audience sales and performance hires

This revenue includes sales from box office for concert performances and agreed upon performance fees. Revenue is recognised as services are performed and until the service is delivered.

#### Fees and services

The majority revenue comprising fees and services include attendance fees, training camp and choir fees, touring fees, and audition fees. Revenue is recognised as services are performed and until the service is delivered.

### 3.2 Operating expenses

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

### 3.3 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.



# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 3 Summary of accounting policies continued

### 3.3 Intangible assets continued

#### 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 3.14. 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.

### 3.4 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.

### 3.5 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.

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 3 Summary of accounting policies continued

### 3.6 Leases continued

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.

### 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

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 3 Summary of accounting policies continued

### 3.6 Financial instruments continued

- 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.

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.



# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 3 Summary of accounting policies continued

### 3.6 Financial instruments continued

#### 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.

#### 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.

### 3.7 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.

### 3.8 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.

### 3.9 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.

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 3 Summary of accounting policies continued

### 3.9 Employee benefits continued

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.

#### 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.

### 3.10 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.

### 3.11 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.

### 3.12 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.

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 3 Summary of accounting policies continued

### 3.13 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).

### 3.14 Significant management judgement in applying accounting policies

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 2022  
Gondwana Choirs Ltd

## 3 Summary of accounting policies continued

### 3.15 Significant management judgement in applying accounting policies continued

#### Leases: option to renew, interest rate and combining contracts

Management has applied judgement in determining whether it is reasonably certain that the Group will exercise its option to renew the lease in 2032 for a further ten years. Uncertainties in this determination exist as factors may change over the initial lease term.

Management has further applied judgement in ascertaining the incremental borrowing rate that is applicable to the lease, as the rate of interest is not implicit in the lease agreement.

Management has applied judgement in determining that the lease contracts need to be combined.

### 3.16 Current and non-current classification

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

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

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

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 4 Revenue

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

	Note	2022 \$	2021 \$
<b>Revenue</b>			
Audience sales and performance hires		363,291	205,123
Donations received		586,895	530,499
Fees and services		682,153	524,153
Net grant revenue	4.1	242,457	549,280
Royalties		-	7,356
Interest income		4,556	1,708
Merchandise sales		10,617	9,071
Reimbursements and recoveries		121,296	36,842
Sponsorships received		90,968	92,028
		<b>2,102,233</b>	<b>1,956,060</b>
<b>Other income</b>			
Sundry income		19,765	5,752
ATO - JobKeeper and Cashflow Boost		-	82,690
		<b>19,765</b>	<b>88,442</b>
<b>Total revenue and other income</b>		<b>2,121,998</b>	<b>2,044,502</b>

### 4.1 Net grant revenue

	Note	2022 \$	2021 \$
Unexpended grants - 1 January	4.2	137,373	89,842
Add: Grants received during the year	4.3	271,630	596,811
		409,003	686,653
Less:			
Unexpended grants - 31 December	4.4	(127,991)	(137,373)
Grants received in advance - 31 December	4.5	(38,555)	-
		(166,546)	(137,373)
		<b>242,457</b>	<b>549,280</b>

### 4.2 Unexpended grants - 1 January

	Note	2022 \$	2021 \$
Arts Queensland - Kerpai - Child of the Stars		20,000	-
Create NSW - Kerpai - Child of the Stars		60,000	-
Department of the Communications and the Arts - Indigenous Languages & Arts Program		57,373	89,842
		<b>137,373</b>	<b>89,842</b>

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 3 Revenue continued

### 4.3 Grants received during the year

	Note	2022 \$	2021 \$
Australia Council for the Arts - Gondwana National Choirs 2023 - Resound		38,555	-
Arts Queensland - Kerpai - Child of the Stars		-	20,000
Cairns Regional Council - Regional Arts Development Fund		-	6,811
Create NSW:			
• General		160,000	160,000
• Arts Rescue and Restart		-	350,000
• Kerpai - Child of the Stars		-	60,000
City of Sydney - Cultural Sector Resilience Grant		10,000	-
Department of the Communications and the Arts - Indigenous Languages & Arts Program		63,075	-
		<b>271,630</b>	<b>596,811</b>

### 4.4 Unexpended grants - 31 December

	Note	2022 \$	2021 \$
Arts Queensland - Kerpai - Child of the Stars		20,000	20,000
Create NSW - Kerpai - Child of the Stars		60,000	60,000
City of Sydney - Cultural Sector Resilience Grant		10,000	-
Department of the Communications and the Arts - Indigenous Languages & Arts Program		37,991	57,373
	<b>14</b>	<b>127,991</b>	<b>137,373</b>

### 4.5 Grants received in advance - 31 December

	Note	2022 \$	2021 \$
Australia Council for the Arts - Gondwana National Choirs 2023 - Resound		38,555	-
	<b>14</b>	<b>38,555</b>	<b>-</b>

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 5 Cash and cash equivalents

Cash and cash equivalents consist of the following:

	Note	2022 \$	2021 \$
Cash at bank and on hand		951,431	1,155,851
Cash on deposit		600,000	600,000
	5.1	1,551,431	1,755,851

### 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	2022 \$	2021 \$
Cash and cash equivalents		1,551,431	1,755,851
	5	1,551,431	1,755,851

## 6 Trade and other receivables

Trade and other receivables consist of the following:

	Note	2022 \$	2021 \$
<b>Current</b>			
Trade receivables		38,678	169
Less: allowance for credit losses	6.1	-	(169)
Trade receivables, net of allowances		38,678	-
Interest receivable		545	92
		39,223	92

### 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	2022 \$	2021 \$
Balance 1 January		169	346
Amounts written off (uncollectable)		-	(346)
Allowance for expected credit losses		-	169
Recoveries		(169)	-
Balance 31 December		-	169



# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 7 Inventories

Inventories consist of the following:

	Note	2022 \$	2021 \$
At cost:			
Inventory – finished goods		57,383	49,160
		<b>57,383</b>	<b>49,160</b>

## 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	2022 \$	2021 \$
<b>Financial assets</b>			
<i>Financial assets measured at amortised cost</i>			
• Cash and cash equivalents	5	1,551,431	1,755,851
• Trade and other receivables	6	39,223	92
		<b>1,590,654</b>	<b>1,755,943</b>
<b>Financial liabilities</b>			
<i>Financial liabilities measured at amortised cost</i>			
• Trade and other payables	12	147,639	163,349
		<b>147,639</b>	<b>163,349</b>

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	2022 \$	2021 \$
<b>Current:</b>			
Supplier and venue deposits		9,631	56,751
Accrued Income		-	115
Prepayments		59,111	46,223
		<b>68,742</b>	<b>103,089</b>

# Notes to the Financial Statements

For the year ended 31 December 2022  
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 2022 \$	Total 2021 \$
<b>Gross carrying amount</b>						
Balance – 1 January	40,956	484,631	169,115	15,780	710,482	534,512
Additions	9,618	10,764	4,091	9,097	33,570	175,970
Disposals	-	-	-	-	-	-
Balance – 31 December	50,574	495,395	173,206	24,877	744,052	710,482
<b>Depreciation and impairment</b>						
Balance – 1 January	(26,066)	(78,262)	(138,679)	(7,873)	(250,880)	(182,594)
Depreciation	(7,176)	(31,538)	(16,802)	(1,753)	(57,269)	(68,286)
Depreciation written back on disposal	-	-	-	-	-	-
Balance – 31 December	(33,242)	(109,900)	(155,481)	(9,626)	(308,149)	(250,880)
<b>Carrying amount – 31 December</b>	<b>17,332</b>	<b>385,595</b>	<b>17,725</b>	<b>15,251</b>	<b>435,903</b>	<b>459,602</b>

## 11 Intangible assets

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

	Software \$	Website \$	Total 2022 \$	Total 2021 \$
<b>Gross carrying amount</b>				
Balance 1 January	28,217	23,000	51,217	51,217
Additions	-	11,960	11,960	-
Balance – 31 December	28,217	34,960	63,177	51,217
<b>Amortisation and impairment</b>				
Balance – 1 January	(28,217)	(23,000)	(51,217)	(48,834)
Amortisation	-	(1,254)	(1,254)	(2,383)
Balance – 31 December	(28,217)	(24,254)	(52,471)	(51,217)
<b>Carrying amount – 31 December</b>	<b>-</b>	<b>10,706</b>	<b>10,706</b>	<b>-</b>

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 12 Trade and other payables

Trade and other payables recognised consist of the following:

	Note	2022 \$	2021 \$
<b>Current:</b>			
Trade payables		35,644	49,446
Sundry creditors and accruals		81,995	93,903
Lease fit-out liability		30,000	20,000
		<b>147,639</b>	<b>163,349</b>

## 13 Employee remuneration

### 13.1 Employee benefits expense

Expenses recognised for employee benefits are analysed below:

	Note	2022 \$	2021 \$
Wages, salaries and fees		958,143	1,053,655
Workers compensation insurance		11,195	13,105
Staff recruitment		1,500	612
Staff training and amenities		1,131	1,376
Superannuation – defined contribution plans		116,392	113,191
Fringe benefits tax		165	-
Employee benefit provisions / (written back)		(4,666)	9,343
<b>Employee benefits expense</b>		<b>1,083,860</b>	<b>1,191,282</b>

### 13.2 Employee provisions

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

	Note	2022 \$	2021 \$
<b>Current:</b>			
Annual leave		100,590	110,848
Long service leave		66,988	61,980
		<b>167,578</b>	<b>172,828</b>
<b>Non-current:</b>			
Long service leave		14,642	14,057
		<b>14,642</b>	<b>14,057</b>

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 14 Other liabilities

Other liabilities can be summarised as follows:

	Note	2022 \$	2021 \$
<b>Current:</b>			
Unexpended grants	4.4	127,991	137,373
Sponsorships in advance		-	30,000
Grants received in advance	4.5	38,555	-
Other income received in advance		190,281	253,070
Lease liability		26,203	24,446
		<b>383,030</b>	<b>444,889</b>
<b>Non-current:</b>			
Lease liability		363,889	379,498
		<b>363,889</b>	<b>379,498</b>

## 15 Contingent liabilities

There are no contingent liabilities that have been incurred by the company in relation to 2022 or 2021.

## 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 2022, 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 2022 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 2022, the total amount that members of the company are liable to contribute if the company wound up is \$160 (2021: \$200).

## 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 2022  
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	2022 \$	2021 \$
Total key management personnel remuneration		439,592	424,446

## 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	2022 \$	2021 \$
General donations		586,895	530,499
<b>Total income</b>		<b>586,895</b>	<b>530,499</b>
Administration fee		(644)	(1,120)
Advertising and promotions		-	(1,427)
Salaries and wages		(165,375)	(167,887)
<b>Total expenses</b>		<b>(166,019)</b>	<b>(170,434)</b>
<b>Net surplus from fundraising appeals</b>		<b>420,876</b>	<b>360,065</b>

### (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.

# Notes to the Financial Statements

For the year ended 31 December 2022  
Gondwana Choirs Ltd

## 20 Remuneration of auditors

During the year the following fees were paid or payable for services provided by Steven J Miller & Co, the auditor of the company:

	Note	2022 \$	2021 \$
Audit of the financial statements		9,000	8,880
		<b>9,000</b>	<b>8,880</b>

## 21 Lease Commitments

	Note	2022 \$	2021 \$
<b>Lease Commitments due in:</b>			
• One year		44,497	43,435
• One to five years		177,991	167,740
• More than five years		293,108	277,777
		<b>515,596</b>	<b>488,952</b>

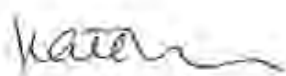
# Directors' Declaration

For the year ended 31 December 2022  
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 2022 and of its performance for the financial year ended on that date; and
  - (ii) Complying with Australian Accounting Standards – Simplified Disclosures (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulations 2022; 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 3.13 and 16).

Signed on behalf of the Directors in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulations 2022.



**KATE LIDBETTER**  
Director  
Sydney



**LYN WILLIAMS**  
Founder and Director

Dated: 19 May 2023



# 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 2022, 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 2022 and of its financial performance and cash flows for the year then ended; and
- (b) Complying with Australian Accounting Standards – AASB 1060: General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities and Division 60 of the Australian Charities and Not-for-profits Commission Regulations 2022.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. 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 2022, 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.

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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 company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC 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 – Simplified 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, 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.



**STEVEN J MILLER & CO**  
Chartered Accountants



**S J MILLER**  
Registered Company  
Auditor No 4286

Sydney

Dated: 19 May 2023



# Additional Financial Information Disclaimer

Gondwana Choirs Ltd

The additional financial data presented on pages 43 to 45 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 2022. 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.

**STEVEN J MILLER & CO**  
Chartered Accountants

**S J MILLER**  
Registered Company  
Auditor No 4286

Sydney

Dated: 19 May 2023

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# Detailed Statements of Surplus or Deficit

For the year ended 31 December 2022  
Gondwana Choirs Ltd

SCHEDULE 1 - GENERAL OPERATIONS	Note Sch	2022 \$	2021 \$
<b>INCOME</b>			
Audience sales and performance hires		363,291	205,123
Donations received		586,895	530,499
Fees and services		682,153	524,153
Government grants	4.1	242,457	549,280
Interest Income		4,556	1,708
Royalties		-	7,356
Net surplus from merchandise trading	Sch 2	2,732	2,777
Reimbursements and recoveries		121,296	36,842
Sponsorships income		90,968	92,028
Other income	4	19,765	88,442
<b>TOTAL INCOME</b>		<b>2,114,113</b>	<b>2,038,208</b>
<b>LESS: EXPENDITURE</b>	Sch 3	<b>(2,220,677)</b>	<b>(1,951,726)</b>
<b>NET SURPLUS / (DEFICIT)</b>		<b>(106,564)</b>	<b>86,482</b>

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 2022  
Gondwana Choirs Ltd

<b>SCHEDULE 2 - MERCHANDISE TRADING SUMMARY</b>	<b>Note</b>	<b>2022 \$</b>	<b>2021 \$</b>
Merchandise sales		10,617	9,071
Less: Cost of sales			
Opening stock		49,160	89,266
Add: purchases		16,108	4,577
		65,268	93,843
Less: merchandise disposals		-	(38,389)
		65,268	55,454
Less: closing stock	7	(57,383)	(49,160)
<b>Total cost of sales</b>		<b>7,885</b>	<b>6,294</b>
<b>Net surplus from merchandise trading</b>		<b>2,732</b>	<b>2,777</b>

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 2022  
Gondwana Choirs Ltd

SCHEDULE 3 - EXPENDITURE	Note	2022 \$	2021 \$
<b>EXPENSES</b>			
Amortisation of intangibles	11	1,254	2,383
Annual leave provided / (written back)		(10,258)	(1,573)
Auditor's remuneration		8,460	9,736
Bad debt expense		-	169
Bank charges		8,257	6,870
Contracted arts workers		203,215	207,201
Depreciation of property, plant, and equipment	10	57,269	68,286
FBT		165	-
Hospitality expenses		1,515	4,197
Fundraising expenses		12,695	9,092
General expenses		3,687	583
Insurance		43,739	32,666
Interest		19,265	19,940
Long service leave provided		5,592	10,916
Merchandise disposals		-	38,389
Production expenses		368,713	169,340
Parking		2,466	3,809
Postage		11,529	1,407
Printing, stationery, and photocopying		9,303	13,893
Publicity and promotion		40,449	21,320
Rates and cleaning		15,689	13,138
Rent - administration office		178	1,301
Salaries and wages		958,143	1,053,655
Software expenses		8,476	9,813
Staff recruitment		1,500	612
Staff training and amenities		1,131	1,376
Storage fees		11,473	11,531
Subscriptions and memberships		-	750
Superannuation		116,392	113,191
Telephone, facsimile, and internet expenses		38,082	47,328
Travel and accommodation expenses		281,295	80,317
Website maintenance		1,003	90
		<b>2,220,677</b>	<b>1,951,726</b>

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



[gondwana.org.au](http://gondwana.org.au)