



Annual Report 2024

Gondwana Choirs
Directors' Report
For the Financial Year Ended 31 December 2024

Purpose

To be the voice of Australia's youth.

Vision

To shape the Australian sound through the creation and presentation of exceptional work for young people, giving voice to contemporary Australia in all its diversity. As the premiere home for the nation's young singers, Gondwana Choirs occupies a unique space in the Australian arts ecology.

Review of operations

Gondwana Choirs has always had the ability to refine, renew and reinvent. During 2024, the organisation keenly felt the impact of cost-of-living pressures on discretionary family spending, more limited donor support, significant increases in production, performance and travel expenses, as well as the lingering effects of the global pandemic. Despite this, we were able to produce a full year of artistic activity across all our training and performance programs.

In August, our Patron Her Excellency the Honourable Margaret Beazley AC KC, Governor of New South Wales, honoured us with an evening at Government House to celebrate 35 years since Artistic Director Lyn Williams AM founded the organisation. A highlight of the event was the bestowing of three Lifetime Memberships to people whose dedication to Gondwana over decades richly deserved this recognition.

The APRA AMCOS Richard Gill Award for Distinguished Services to Australian Music was presented to Lyn Williams AM "in recognition of her decades-long commitment to the development of Australian choral music through Gondwana Choirs, and the musical voices she has amplified throughout her career."

Kim Williams, Chair of the ABC, invited Lyn Williams to deliver the final Boyer Lecture for 2024. Titled *Lyn Williams: The Artistry of Children*, Lyn spoke about the profound impact of choral singing on young Australians, the unique pathways it provides for musicians and the importance of making choral opportunities accessible to all, ensuring that every child has the chance to experience the transformative power of music.

Major 2024 activities of Gondwana Choirs' four main areas of activity are detailed below.

Gondwana National Choirs

Gondwana National Choral School returned to the University of Sydney's Women's College for the second consecutive year, with the 10-day residential program home to four choirs taking part in an intensive program of rehearsals and workshops. The program culminated with two performances by our 200-strong group of choristers: *Choral Kaleidoscope*, and *Rising Up* featuring the music of Felix Riebl.

Gondwana Voices toured to the UK, France, and Spain in a highly successful season, firstly joining Marliya for their *Spinifex Gum* show in London, before travelling to Paris and on to Spain, where a highlight of this tour was the opportunity to sing at Montserrat.

Members of Gondwana National Choirs also performed as part of a massed choir that Gondwana facilitated for performances with The Cat Empire and the Sydney Symphony Orchestra. These choristers joined Sydney Children's Choir members and hundreds of other young singers from across NSW for three September shows to sold-out audiences at the Sydney Opera House, providing more highlights in another busy performance year.

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Marliya

Marliya opened their year with a stunning performance at Sydney Festival's *Vigil: the Future* in a unique collaboration with Stephen Page and Jake Nash. With the event featuring Marliya singing existing *Spinifex Gum* songs along with a newly commissioned piece, Stephen Page wrote: "*I was in the presence of a great group of young strong women... who are so special and extraordinary story tellers.*"

In the middle of the year, Marliya travelled to Hobart to perform *Spinifex Gum* to an enthralled audience at Festival of Voices.

Performing *Spinifex Gum* at London's Barbican Hall to a standing ovation was a clear highlight of the Marliya journey to date. In addition to teaching the massed choir of 150 the choreography to the songs they were involved in, Marliya members shared background with young people from Gondwana Voices, Farnham Youth Choir and Royal Scottish National Orchestra Youth Chorus about the themes of incarceration, deaths in custody and the stolen generation.

Sydney Children's Choir

SCC participation rates remained a challenge and a focus throughout 2024. The particular age group who didn't start singing during the pandemic meant that a significant gap in the formerly stable pipeline was further exposed. Our incredible artistic staff continued to evolve our unique and holistic choral program, and we are confident that our offerings remain second to none.

Our senior choristers (including singers with changed or changing voices from our newly-named Matthew Doyle Choir) enjoyed a wonderful artistic experience at Bundanon, working with Dharawal linguist Dr Jodi Edwards and composer Sam Weiss in residence.

In other 2024 highlights, SCC took part in the Sydney Symphony's orchestral presentation of *Harry Potter and the Prisoner of Azkaban*, collaborated with Cantabile: Youth Singers of Silicon Valley, had a workshop with Daniel Hyde, Music Director of the choir of Kings College Cambridge, our Junior Performing Choir toured regional NSW and all performing choirs presented a full concert in a festival at St James Church in honour of their new organ. As noted above in the Gondwana National Choirs section, in a highly rewarding undertaking we formed the massed choir which performed in three concerts with The Cat Empire and Sydney Symphony Orchestra at the Sydney Opera House, by facilitating the joining together of SCC, Gondwana National Choirs members and hundreds of young singers from across NSW.

Voices of Angels, SCC's traditional end-of-year celebratory performance, performed to an almost sold-out audience at the Sydney Opera House Concert Hall, with an alumni choir and members of Gondwana National Choirs taking part in this triumphant close to the year.

Gondwana Indigenous Children's Choir

GICC's annual camp in March provided much meaningful cultural connection with our long-time collaborator, the late Yidinji Elder Gudju Gudju. We paid our deep respect to him in singing at his funeral later in the year. He had worked with Lyn Williams for years, sharing Yidinji stories and language with GICC, which have formed the basis of some of our beautiful 'On Country' videos. We were honoured to work with Gudju Gudju on *Storm Bird*, which was released in 2024, the fourth video in this series.

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The choir hosted the annual Songfest Concert which took place in St Monica's Cathedral and featured a massed choir of singers from Cairns primary and secondary schools with special guest conductor Paul Holley OAM.

The Gondwana Indigenous Children's Choir worked with the ABC to film a video feature for their Classic 100 Live Concert on ABC TV.

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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	2024 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"> Over 50% of repertoire performed was Australian
Commission and perform new Australian works, works that reflect this place and this time, and the diversity of our community	Annual composer in residence program	<ul style="list-style-type: none"> Did not take place in 2024
	3 commissions for Australian composers	<ul style="list-style-type: none"> Development of a new work by Dharawal linguist and cultural knowledge holder Dr Jodi Edwards and composer Sam Weiss New piece written for Syd Festival Vigil by Steve Francis Composition of a new work by Dr Lou Bennett New work by Lyn Williams performed in Montserrat Abbey
Maintain the highest standards of quality and innovation in the presentation of work	Positive reviews	Reviewed performances included: <ul style="list-style-type: none"> <i>Spinifex Gum</i> performance at the Barbican in The Guardian UK The Cat Empire collaboration with the Sydney Symphony, many reviews praising the choir
	Invitations to collaborate nationally and internationally	<ul style="list-style-type: none"> <i>Spinifex Gum</i> with Marliya: Barbican Centre (UK) Gondwana Voices: Leioa Kantika Korala (Spain) Gondwana Voices: Catalanian choir Veus Cor (Spain) SCC and GNC: The Cat Empire with Sydney Symphony Orchestra (Sydney) <i>Spinifex Gum</i> with Marliya: Sydney Festival Vigil (Sydney) <i>Spinifex Gum</i> with Marliya: Festival of Voices (Hobart) SCC: Sydney Symphony Orchestra <i>Harry Potter and the Prisoner of Azkaban</i> SCC: Cantabile Youth Singers of Silicon Valley (USA) SCC: NSW regional tour with Orange Conservatorium and local schools

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Objective	Performance measure	2024 outcomes
Work with a broad range of artists and musicians, with diverse backgrounds and musical styles	Diverse artists and communities represented in the program	<ul style="list-style-type: none"> • Marliya collaborated with First Nations creatives Stephen Page and Jake Nash on a unique presentation of <i>Spinifex Gum</i> for Sydney Festival • Sydney Children's Choir senior choristers worked with Dharawal linguist Dr Jodi Edwards and composer Sam Weiss at Bundanon • Gondwana Indigenous Children's Choir worked with long-time collaborator, the late Yidinji Elder Gudju Gudju at their annual camp • Gondwana National Choirs collaborated with Felix Riebl on a performance celebrating his music during National Choral School

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

Objective	Performance measure	2024 outcomes
Convene, train and present a suite of choirs	High demand for performing choirs placement	<ul style="list-style-type: none"> 2024 modest growth in performing ensembles across the organisation Places for National Choral School increased from 147 in 2023 to 210 in 2024 – a 43% increase
	70% retention	<ul style="list-style-type: none"> 2024 commenced with 366 enrolled SCC choristers and ended with 401 - a 110% retention.
	Participation by choristers of First Nations, CaLD and low socio-economic backgrounds	<ul style="list-style-type: none"> Gondwana Indigenous Children's Choir Marliya (First Nations choristers) Continuation of Sydney Children's Choir ensembles in Parramatta with a reduced participation fee
	Means-assessed bursaries offered	<ul style="list-style-type: none"> Gondwana National Choirs (means tested bursary offers) Sydney Children's Choir (means-tested bursary offers)
Ensure highest quality artistic staff are developed and engaged	Rigorous recruitment program through auditions, interviews, and recommendations	<ul style="list-style-type: none"> Core artistic staff personnel remained largely stable with a refreshed team of conductors for National Choral School
	Positive feedback from choristers and parents	<ul style="list-style-type: none"> Consistently high levels of positive feedback received
	Provide collaborative opportunities through programming, resource development and project leadership	<ul style="list-style-type: none"> Daniel Hyde, Music Director of the choir of Kings College Cambridge workshop
Seek out collaborators from a range of cultural backgrounds	Engagement of collaborators from varied cultural backgrounds	<ul style="list-style-type: none"> Marliya collaborated with First Nations creatives Stephen Page and Jake Nash on a unique presentation of <i>Spinifex Gum</i> for Sydney Festival Sydney Children's Choir senior choristers worked with Dharawal linguist Dr Jodi Edwards and composer Sam Weiss at Bundanon Gondwana Indigenous Children's Choir worked with long-time collaborator, the late Yidinji Elder Gudju Gudju at their annual camp Gondwana National Choirs collaborated with Felix Riebl on a performance celebrating his music during National Choral School

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Objective	Performance measure	2024 outcomes
Treat choristers as professional artists	Choristers have the opportunity to generate text ideas and music for new work which is incorporated into programming	<ul style="list-style-type: none"> Sydney Children's Choir choristers spent a weekend residency in Bundanon with Dr Jodi Edwards and Sam Weiss. They were involved in text writing and composition incorporating Dharawal language.
	Choristers have the opportunity to contribute to program selection	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Integrated into choral practice Select Marliya members taught 150 UK and Australian choristers <i>Spinifex Gum</i> choreography ahead of the Barbican Hall performance Marliya member continued as Gondwana Board Associate for the second year

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GOAL 3: GROW AUDIENCES

Objective	Performance measure	2024 outcomes
Increase our output in digital audiences	Increased audiences for live streamed, digital and online events	<ul style="list-style-type: none"> • Senior choristers' sight-singing lessons continued to be live-streamed and offerings were expanded to include Gondwana National Choirs choristers from around the country and from regional Conservatoriums • Boyer Lecture presented by Lyn Williams for ABC radio • SCC featured in ABC TV's <i>A (Very) Musical Christmas</i> • Gondwana Indigenous Children's Choir video feature for <i>Classic 100 Live Concert</i> for ABC TV • Fourth 'On Country' Gondwana Indigenous Children's Choir video <i>Storm Bird</i> released
	Increased social media platform engagement	<ul style="list-style-type: none"> • Social media engagement across all platforms continues to grow
	Growth in digital downloads for choral educational resources	<ul style="list-style-type: none"> • <i>Boori Guman</i> digital educational resource remained available throughout 2024
	Analyse online statistics and apply data to improve engagement	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Audience growth in line with increased performance offerings
Increase participant enrolment in Western Sydney and Cairns programs	Western Sydney and Cairns are at capacity and of high quality	<ul style="list-style-type: none"> • Continuation of Sydney Children's Choir ensembles in Parramatta with Artistic Associate conductor Lachlan Massey • Cairns program participation rates remain stable
Improve communication through system changes, integration and automation	Increased audience numbers overall and within specific targeted market segments	<ul style="list-style-type: none"> • Ongoing improvements and refinement of system processes

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

Objective	Performance measure	2024 outcomes
Present periodic festivals and events of scale	Attendance increased	<ul style="list-style-type: none"> Gondwana National Choral School attendance increase of 43% on 2023 numbers Planning underway for return of Gondwana World Choral Festival in 2028
Seek invitations for major national and international arts and cultural events	Regular invitations to participate in events	<ul style="list-style-type: none"> Marliya with <i>Spinifex Gum</i> invited to perform at London's Barbican Hall Gondwana National Choirs and SCC choristers invited to perform with The Cat Empire for their Sydney Symphony Orchestra shows SCC invited to perform with the Sydney Symphony Orchestra in <i>Harry Potter: the Prisoner of Azkaban</i> Marliya with <i>Spinifex Gum</i> invited to perform at Hobart's Festival of Voices
	Critical acclaim received	<ul style="list-style-type: none"> Positive reviews and comments including all performances of <i>Spinifex Gum</i> receiving standing ovations
	Succession pipeline and high standard maintained in performing choirs	<ul style="list-style-type: none"> Challenges in this area arose due to ongoing effects of COVID-19. Skill levels of individual choristers consistent with pre-COVID but numbers below optimum
Engage with leading international artists, including commissioning composers and engaging conductors	Engagement with international artists	<ul style="list-style-type: none"> Lyn Williams maintained contact with international choral colleagues and was an adjudicator at the World Choir Games (NZ) Daniel Hyde, Music Director of the choir of Kings College Cambridge gave workshop
	Invitations to collaborate with international partners or events	<ul style="list-style-type: none"> Barbican Centre (UK) invitation to perform <i>Spinifex Gum</i> Other international collaborations included Farnham Youth Choir (UK), Royal Scottish National Orchestra Youth Chorus (UK), Veus Cor (Spain), Leioa Kantika Korala (Spain) Cantabile Youth Singers (USA)
	Continued high quality involvement in the Gondwana World Choral Festival	<ul style="list-style-type: none"> Planning underway for the next edition of the Gondwana World Choral Festival in 2028

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GOAL 5: STABILITY To maintain excellent financial and operational stability

Objective	Performance measure	2024 outcomes
Coordinate programming and marketing activities to increase box office revenue	Strong box office results with well-attended concerts	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Private sector support as a proportion of revenue decreased due to lack of a major sponsor for Gondwana Indigenous Children's Choir Appointment of new development manager expected to yield longer-term results
Present compelling cases for government support, while maintaining a diverse income stream	Government funding is at no more than 20% revenue	<ul style="list-style-type: none"> Government funding is at 14% of revenue Federal government support gained for Marliya's UK tour
Optimal IT and operations systems to provide organisational stability	Platforms are stable and accessible	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Reserves 32% at Dec 2024 Returned a deficit in 2024 due to increased CPI, cost of living pressures on family discretionary spending and increased program delivery costs
Develop a business strategy which generates income through training and professional development existing IP	Strategy devised and implemented	<ul style="list-style-type: none"> Broadened reach of Gondwana Choirs Sight Singing Program implemented
	A suite of new products is launched	<ul style="list-style-type: none"> Highly developed <i>Boori Guman</i> teaching resources continued to be made available for primary and secondary school students No new suite of products was launched
Add new staff positions and maintain good staff morale	Staff levels increased to match resource needs	<ul style="list-style-type: none"> Staffing levels in line with organisation requirements and budgetary constraints
	Staff succession rate kept to a minimum	<ul style="list-style-type: none"> Higher than expected staff turnover led to recruitment of excellent personnel
	Staff salaries at market level	<ul style="list-style-type: none"> Peer benchmarking undertaken and ongoing

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Kate Lidbetter
Chair
Gondwana Choirs
April 2025

Lyn Williams
Artistic Director
Gondwana Choirs
April 2025

Gondwana Choirs

ABN 16 065 410 577

Financial Statements
For the Year Ended 31 December 2024

**Gondwana Choirs
Directors' Report
For the Financial Year Ended 31 December 2024**

The directors of Gondwana Choirs present their Report together with the financial statements for the year ended 31 December 2024 and the Independent Audit Report.

Directors' details and meetings

The following persons were Directors of Gondwana Choirs 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 is as follows:

Name	Date of appointment	Date of cessation	Board meetings		Finance & Audit Committee meetings	
			A	B	A	B
Dr Tessa Boyd – Caine	26 May 2015	continuing	5	5		
Alison Deitz	19 April 2022	continuing	5	3		
Hugh Dixson	19 April 2022	continuing	5	5	4	3
Karen-Louise Mundine	10 March 2011	4 December 2024	5	5		
Kate Lidbetter	23 May 2012	continuing	5	5	4	4
Lyn Williams	28 June 1994	continuing	5	5		
Mathisha Panagoda	19 April 2022	continuing	5	5		
Nicholas James	13 February 2007	10 April 2024	0	0		
Wynetta Dewis	3 May 2023	4 December 2024	4	2		
Alan Watt	4 December 2024	continuing	1	1		
Thomas Frith	4 December 2024	continuing	1	1	4	4

A Number of meetings the Director was entitled to attend

B Number of meetings the Director attended

Details of Directors' qualifications, experience and special responsibilities can be found on pages 3 to 6 of this report.

Company secretary

John Nolan was Company Secretary between 21 February – 13 June 2024.

Louisa O'Toole was Company Secretary from 26 June 2024 – 16 August 2024.

Louisa O'Toole was Company Secretary from 4 December 2024.

Operating result

The operating deficit for the year ended 31 December 2024 was \$180,967. This compares to an operating deficit of \$99,743 in the previous financial year.

**Gondwana Choirs
Directors' Report
For the Financial Year Ended 31 December 2024**

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 (USYD)
Date appointed	26 May 2015
Experience	CEO, Australia's National Research Organisation for Women's Safety Former 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	Wynetta Dewis
Date appointed	3 May 2023
Experience	CEO, Queensland Indigenous Family Violence Legal Service Chair, National Family Violence Prevention Legal Services Chair, Queensland's Aboriginal and Torres Strait Islander Prevention Group established through the Department of Justice and Attorney-General Member of the Queensland Aboriginal and Torres Strait Islander Coalition (QATSIC), the Joint Council Representative for Queensland on Closing the Gap, and the Community Benefit Fund Committee Parent of Marliya chorister

**Gondwana Choirs
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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 **Tom Frith**
Qualifications Graduate Diploma of Chartered Accounting (CAANZ)
 Bachelor of Music / Bachelor of Advanced Science (Hons) (UNSW)
Date appointed 4 December 2024
Experience Investment Banking Associate, Ad Astra Corporate Advisory
 Previously, Corporate & Acquisition Finance, Investec Australia; Senior
 Consultant – Banking & Capital Markets, EY Australia; and Senior Associate –
 Audit & Assurance, EY Australia
 Former 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

Name **Kate Lidbetter**
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

**Gondwana Choirs
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Name	Karen-Louise Mundine
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	Mathisha Panagoda
Qualifications	Master of Laws (USYD) Graduate Diploma of Legal Practice (Collaw) 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	Alan Watt
Qualifications	MA in Cultural & Creative Industries (Kings College London) BA (University of Melbourne) BMus (University of Melbourne)
Date appointed	4 December 2024
Experience	Former Director of Philanthropy & Partnerships, Sydney Dance Company Former Chief Executive, Academy of St Martin in the Fields Former arts consultant in UK Former senior roles at Australian Youth Orchestra and Sydney Symphony Orchestra Parent of former Sydney Children's Choir chorister
Name	Lyn Williams
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

**Gondwana Choirs
Directors' Report
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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 2024, the total amount that members of the company are liable to contribute if the company wound up was \$180 (2023: \$180).

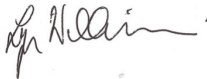
Auditor's independence

A copy of the Auditor's Independence Declaration as required under *section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012* is included on the following pages.

Signed in accordance with a resolution of the Directors.



Kate Lidbetter
Director
9 April 2025



Lyn Williams
Founder and Director
9 April 2025

Gondwana Choirs

**Auditor's Independence Declaration to the Directors of Gondwana Choirs
For the Financial Year Ended 31 December 2024**

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 Gondwana Choirs for the year ended 31 December 2024, 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.



SDJA



Simon Joyce

Director

9 April 2025

Sydney, New South Wales

Gondwana Choirs
Statement of Profit or Loss and Other Comprehensive Income
For the Financial Year Ended 31 December 2024

	Notes	2024 \$	2023 \$
Revenue			
Revenue from contracts with customers	4	1,905,476	1,928,336
Other revenue	5	474,028	502,047
Total revenue		2,379,504	2,430,383
Expenses			
Cost of sales		(5,703)	(4,244)
Administration and other operating costs		(194,007)	(238,341)
Bad debt expense		(1,106)	(766)
Depreciation and amortisation		(51,329)	(58,304)
Employee benefits	6	(1,110,624)	(1,185,564)
Finance costs		(17,014)	(18,294)
Lease payments for short-term/low-value leases		(120,580)	(169,017)
Production expenses		(1,060,108)	(855,596)
Total expenses		(2,560,471)	(2,530,126)
Deficit before income tax		(180,967)	(99,743)
Income tax expense		-	-
Deficit after income tax		(180,967)	(99,743)
Other comprehensive income		-	-
Total comprehensive loss		(180,967)	(99,743)

The accompanying notes form part of these financial statements.

Gondwana Choirs
Statement of Financial Position
As at 31 December 2024

	Notes	2024 \$	2023 \$
Assets			
Current			
Cash and cash equivalents	7	1,646,332	1,562,604
Trade and other receivables	8	25,241	88,909
Inventories	9	58,897	59,142
Other assets	10	175,736	50,898
Current assets		1,906,206	1,761,553
Non-current			
Property, plant and equipment	11	32,263	41,149
Right-of-use assets	12	325,886	355,309
Intangible assets	13	10,223	6,759
Non-current assets		368,372	403,217
Total assets		2,274,578	2,164,770
Liabilities			
Current			
Trade and other payables	14	112,004	149,414
Provisions	15	223,605	184,101
Lease liabilities	16	28,827	27,484
Contract liabilities	17	794,249	461,689
Current liabilities		1,158,685	822,688
Non-current			
Provisions	15	2,415	18,811
Lease liabilities	16	307,579	336,405
Non-current liabilities		309,994	355,216
Total liabilities		1,468,679	1,177,904
Net assets		805,899	986,866
Equity			
Accumulated funds		805,899	986,866
Total equity		805,899	986,866

The accompanying notes form part of these financial statements.

Gondwana Choirs
Statement of Changes in Equity
For the Financial Year Ended 31 December 2024

	Notes	Spinifex Project Funds \$	Accumulated Funds \$	Total Equity \$
Balance at 1 January 2023		39,351	1,047,258	1,086,609
Deficit for the year		-	(99,743)	(99,743)
Other comprehensive income		-	-	-
Total comprehensive loss		-	(99,743)	(99,743)
Transfer (from)/to reserves		(39,351)	39,351	-
Balance at 31 December 2023		-	986,866	986,866
Balance at 1 January 2024		-	986,866	986,866
Deficit for the year		-	(180,967)	(180,967)
Other comprehensive income		-	-	-
Total comprehensive loss		-	(180,967)	(180,967)
Balance at 31 December 2024		-	805,899	805,899

The accompanying notes form part of these financial statements.

Gondwana Choirs
Statement of Cash Flows
For the Financial Year Ended 31 December 2024

	Notes	2024	2023
		\$	\$
Cash flows from operating activities			
Receipts from grants, customers, sponsorships and others		2,531,904	2,282,788
Donations received		393,819	394,092
Payments to suppliers and employees		(2,834,045)	(2,647,859)
Interest received		36,017	23,265
Net cash provided by operating activities		127,695	52,286
Cash flows from investing activities			
Payments for property, plant and equipment		(7,614)	(14,910)
Payments for intangible assets		(8,870)	-
Net cash used in investing activities		(16,484)	(14,910)
Cash flows from financing activities			
Net payments of lease liabilities		(27,483)	(26,203)
Net cash used in financing activities		(27,483)	(26,203)
Net change in cash and cash equivalents		83,728	11,173
Cash and cash equivalents at beginning of financial year		1,562,604	1,551,431
Cash and cash equivalents at end of financial year	7	1,646,332	1,562,604

The accompanying notes form part of these financial statements.

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

1. General information

The financial statements cover Gondwana Choirs, an entity limited by guarantee incorporated and domiciled in Australia. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards and a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

The principal activity during the year was to create and present innovative new choral work and drive collaborations that redefine how audiences perceive choirs.

Principal place of business is Wharf 4, 15 Hickson Road, Dawes Point, NSW, 2000.

The financial report was authorised for issue by the directors on 9 April 2025.

2. Changes in accounting policies

New and revised standards that are effective for these financial statements

A number of revised standards became effective for the first time to annual periods beginning on or after 1 January 2024. The adoption of these revised accounting standards has not had a material impact on the entity's financial statements.

Accounting Standards issued but not yet effective and not been adopted early by the entity

A number of new and revised standards have been issued but are not yet effective and have not been adopted early by the entity. The directors are currently assessing the impact such standard will have on the entity.

3. Summary of material accounting policy information

Financial reporting framework

The general purpose financial statements of the entity have been prepared in accordance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *NSW Charitable Fundraising Act 1991*.

Statement of compliance

The general purpose financial statements of the entity have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures and other authoritative pronouncements of the Australian Accounting Standards Board.

Basis of preparation

The financial statements are presented in Australian Dollars (\$AUD), which is also the functional currency of the entity.

The material accounting policy information that has been adopted in the preparation of this report are as follows:

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the entity expects to receive in exchange for those goods or services.

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Income tax

No provision for income tax has been raised as the entity is exempt from income tax as a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected losses. Trade receivables are generally due for settlement within 30 days.

Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out/weighted-average basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

Property, plant and equipment

Depreciation

Property, plant and equipment, is depreciated on a straight-line basis over the asset's useful life to the entity, commencing when the asset is ready for use.

The useful lives used for each class of depreciable assets are shown below:

Fixed asset class	Useful lives
Instruments and music library	5 years
Office furniture and equipment	3 – 10 years
Uniforms	3 years

Right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

	2024	2023
Office premises	15 years	15 years

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

Intangible assets

Finite life intangibles assets

Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The method and useful lives of finite life intangible assets are reviewed annually. The following useful lives are applied:

Intangible assets	Useful lives
Software	3 - 5 years
Website	5 years

Trade and other payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. Due to the short-term nature, they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Liabilities relating to contracts with customers

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the entity transfers the related goods or services/grant conditions are fulfilled. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when the entity performs under the contract (i.e., transfers control of the related goods or services to the customer/fulfils conditions of the grant).

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.

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.

Receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An allowance for expected losses is included, where applicable, based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. The allowance for expected losses is based on the best information at the reporting date.

Inventories

Management estimates the net realisable values of inventories, taking into account the most reliable evidence available at each reporting date. The future realisation of these inventories may be affected by future technology or other market-driven changes that may reduce future selling prices.

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 depreciable assets.

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

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.

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

	2024	2023
	\$	\$
4. Revenue from contracts with customers		
<u>Revenue recognised over time</u>		
Grants - Create NSW	160,000	298,750
Grants - Department of Infrastructure, Transport, Regional Development and Communications and the Arts	110,136	69,058
Grants - Creative Australia	75,000	38,555
Grants - City of Sydney	-	10,000
Fees and services	1,199,244	943,403
Audience sales and performance hires	350,673	482,055
Royalties income	3,558	73,389
Sponsorships income	1,115	1,115
	<u>1,899,726</u>	<u>1,916,325</u>
<u>Revenue recognised at a point in time</u>		
Sale of goods	5,750	12,011
	<u>5,750</u>	<u>12,011</u>
Total revenue from contracts with customers	<u>1,905,476</u>	<u>1,928,336</u>

How the entity recognises revenue

Grants

If conditions are attached to a grant, revenue is recognised when the entity satisfies those conditions.

Sponsorship and royalty income

Sponsorship and royalty income is recognised over the period of agreement.

Fees, services, audience sales and performance hires

Revenue relating to fees, services, audience sales and performance hires are recognised over the period in which the services are provided.

Sale of goods

Sale of goods is recognised at the point of sale, which is where the risks and rewards are transferred to the customer.

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

	2024	2023
	\$	\$
5. Other revenue		
Donations	393,819	394,092
Interest income	35,564	27,662
Reimbursements and recoveries	772	72,831
Other income	43,873	7,462
	474,028	502,047
6. Employee benefits		
Wages, salaries and fees	(955,972)	(1,036,485)
Superannuation - defined contribution plans	(131,545)	(128,386)
Employee benefits provided	(23,107)	(20,693)
	(1,110,624)	(1,185,564)
7. Cash and cash equivalents		
Cash on hand	500	500
Cash at bank	1,045,832	962,104
Short-term deposits	600,000	600,000
	1,646,332	1,562,604
8. Trade and other receivables		
Current		
Trade receivables	8,338	62,905
Allowance for expected credit losses	(1,106)	-
Accrued interest	4,489	4,942
Net GST receivable	-	20,862
Deposits	13,520	200
	25,241	88,909
9. Inventories		
Inventory - finished goods	58,897	59,142
	58,897	59,142
10. Other assets		
Current		
Prepayments	175,736	50,898
	175,736	50,898

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

	2024	2023
	\$	\$
11. Property, plant and equipment		
Instruments and music library at cost	60,586	57,453
Instruments and music library accumulated depreciation	(46,962)	(40,499)
	<u>13,624</u>	<u>16,954</u>
Office furniture and equipment at cost	182,048	180,876
Office furniture and equipment accumulated depreciation	(177,418)	(169,913)
	<u>4,630</u>	<u>10,963</u>
Uniforms at cost	28,548	25,239
Uniforms accumulated depreciation	(14,539)	(12,007)
	<u>14,009</u>	<u>13,232</u>
Total property, plant and equipment	<u>32,263</u>	<u>41,149</u>

	Instruments & Music Library	Office Furniture & Equipment	Uniforms	Total
	\$	\$	\$	\$
Net carrying amount 1 January 2024	16,954	10,963	13,232	41,149
Additions	3,133	1,172	3,309	7,614
Disposals	-	-	-	-
Depreciation	(6,463)	(7,505)	(2,532)	(16,500)
Net carrying amount 31 December 2024	<u>13,624</u>	<u>4,630</u>	<u>14,009</u>	<u>32,263</u>

	2024	2023
	\$	\$
12. Right-of-use assets		
Right-of-use assets at cost	495,395	495,395
Right-of-use assets accumulated depreciation	(169,509)	(140,086)
	<u>325,886</u>	<u>355,309</u>

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

	Right-of-Use Assets \$	Total \$
12. Right-of-use assets (continued)		
Net carrying amount 1 January 2024	355,309	355,309
Additions	-	-
Disposals	-	-
Depreciation	(29,423)	(29,423)
Net carrying amount 31 December 2024	<u>325,886</u>	<u>325,886</u>

	2024 \$	2023 \$
13. Intangible assets		
Software at cost	37,087	28,217
Software accumulated amortisation	(29,665)	(28,217)
	<u>7,422</u>	<u>-</u>
Website at cost	34,960	34,960
Website accumulated amortisation	(32,159)	(28,201)
	<u>2,801</u>	<u>6,759</u>
Total intangible assets	<u>10,223</u>	<u>6,759</u>

	Software \$	Website \$	Total \$
Net carrying amount 1 January 2024	-	6,759	6,759
Additions	8,870	-	8,870
Disposals	-	-	-
Amortisation	(1,448)	(3,958)	(5,406)
Net carrying amount 31 December 2024	<u>7,422</u>	<u>2,801</u>	<u>10,223</u>

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

	2024	2023
	\$	\$
14. Trade and other payables		
Current		
Trade payables	6,930	20,517
Net GST payable	353	-
Other payables and accruals	54,721	88,897
Lease fit-out liability	50,000	40,000
	112,004	149,414
15. Provisions		
Current		
Provision for employee benefits	223,605	184,101
	223,605	184,101
Non-current		
Provision for employee benefits	2,415	18,811
	2,415	18,811
16. Lease liabilities		
Current		
Lease liabilities	28,827	27,484
	28,827	27,484
Non-current		
Lease liabilities	307,579	336,405
	307,579	336,405
Future lease payments in relation to lease liabilities as at period end are as follows:		
Within one year	44,498	44,498
Later than one year but not later than five years	177,991	177,991
Later than five years	204,112	248,610
	426,601	471,099

The entity leases premises at Pier 4/5 Hickson Road, Dawes Point, NSW, 2000. Lease term is for a period of 10 years ending 29 November 2030, with an option to renew for further 5 years. Payments are made monthly and are subject to annual review based on the lesser of CPI and a fixed percentage of 5%.

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

	2024	2023
	\$	\$
17. Contract liabilities		
Contract liabilities - government grants	242,866	103,058
Contract liabilities - other	551,383	358,631
	794,249	461,689

18. NSW Charitable Fundraising Act 1991

a) Details of aggregated gross income and total expenses from fundraising appeals

Income from fundraising		
Fundraising income	393,819	394,092
Expenses from fundraising		
Administration and other operating costs	(5,066)	(4,605)
Employee benefits	(109,654)	(158,835)
Net surplus from fundraising activities	279,099	230,652

b) Nature of fundraising appeals and application of net surplus

Fundraising appeals primarily consisted of donations, via programs and website. The net surplus generated from fundraising activities was applied to the charitable purposes of the organisation.

19. Related parties

The entity's related parties include its key management personnel and related entities. Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties.

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.

Key management personnel compensation

Total key management personnel compensation	442,432	451,995
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20. Remuneration of auditor

SDJA

Audit of financial report	7,300	7,400
Assistance with financial report preparation	2,500	2,000
	9,800	9,400

Gondwana Choirs
Notes to the Financial Statements
For the Financial Year Ended 31 December 2024

21. Memberships' guarantee

The entity is incorporated under the *Corporations Act 2001* and is an entity limited by guarantee. If the entity 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 2024, the total amount that members of the entity are liable to contribute if the entity wound up is \$180 (2023: \$180).

22. Economic dependence

The entity 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, the directors have no reason to believe that this financial support will not continue.

23. Commitments

The entity had no material unrecognised contractual commitments as at 31 December 2024.

24. Contingent liabilities

There are no contingent liabilities as at 31 December 2024.

25. Subsequent events

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation of these accounts.

Gondwana Choirs
Responsible Persons' Declaration
For the Financial Year Ended 31 December 2024

The Responsible Persons declare that in the Responsible Persons' opinion:

- a) the financial statements and notes are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - i) giving a true and fair view of the registered entity's financial position as at 31 December 2024 and of its performance for the year ended on that date; and
 - ii) complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulations 2022*; and
- b) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.

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



Kate Lidbetter
Director
9 April 2025



Lyn Williams
Founder and Director
9 April 2025


Gondwana Choirs
Responsible Persons' Declaration under the *NSW Charitable Fundraising Act 1991*
For the Financial Year Ended 31 December 2024

The Responsible Persons declare that in the Responsible Persons' opinion:

- a) the statement of profit or loss and other comprehensive income and associated notes gives a true and fair view of all income and expenditure of the organisation with respect to fundraising appeals for the financial year ended 31 December 2024;
- b) the statement of financial position and associated notes gives a true and fair view of the state of affairs of the organisation with respect to fundraising appeals conducted by the organisation as at 31 December 2024;
- c) the provisions of the *NSW Charitable Fundraising Act 1991* and Regulations and the conditions attached to the authority have been complied with during the financial year ended 31 December 2024; and
- d) the internal controls exercised by the organisation are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals during the financial year ended 31 December 2024.



Kate Lidbetter
Director
9 April 2025



Lyn Williams
Founder and Director
9 April 2025

Gondwana Choirs
Independent Auditor's Report to the Members of Gondwana Choirs
For the Financial Year Ended 31 December 2024

Opinion

We have audited the financial report of Gondwana Choirs (the registered entity), which comprises the statement of financial position as at 31 December 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of material accounting policy information, and the responsible persons' declaration.

In our opinion, the financial report of Gondwana Choirs has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), including:

- (a) giving a true and fair view of the registered entity's financial position as at 31 December 2024 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Information Other than the Financial Report and Auditor's Report Thereon

The responsible persons are responsible for the other information. The other information is the directors' report and unaudited detailed statement of profit or loss accompanying the financial report.

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

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

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

Gondwana Choirs
Independent Auditor's Report to the Members of Gondwana Choirs
For the Financial Year Ended 31 December 2024

Responsibilities of Responsible Persons for the Financial Report

The responsible persons of the registered entity 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 responsible persons 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, responsible persons are responsible for assessing the registered entity'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 responsible persons either intend to liquidate the registered entity or to cease operations or have no realistic alternative but to do so.

The responsible persons are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

Report of the requirements of the *NSW Charitable Fundraising Act 1991*

We have audited the financial report as required by Section 24(2) of the *NSW Charitable Fundraising Act 1991*. Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the *NSW Charitable Fundraising Act 1991* and the *NSW Charitable Fundraising Regulation 2021*.

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instance of non-compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit report expressed in this report has been formed on the above basis.

Gondwana Choirs
Independent Auditor's Report to the Members of Gondwana Choirs
For the Financial Year Ended 31 December 2024

Opinion

In our opinion:

- a) the financial report of Gondwana Choirs has been properly drawn up and associated records have been properly kept during the financial year ended 31 December 2024, in all material respects, in accordance with:
 - i) sections 20(1), 22(1-2), 24(1-3) of the *NSW Charitable Fundraising Act 1991*; and
 - ii) sections 10(6) and 11 of the *NSW Charitable Fundraising Regulation 2021*.
- b) the money received as a result of fundraising appeals conducted by the registered entity during the financial year ended 31 December 2024 has been properly accounted for and applied, in all material respects, in accordance with the above-mentioned Act and Regulations.



SDJA



Simon Joyce

Director

9 April 2025

Sydney, New South Wales

Gondwana Choirs
Unaudited Detailed Statement of Profit or Loss
For the Financial Year Ended 31 December 2024

	Sch	2024 \$	2023 \$
SCHEDULE 1 - GENERAL OPERATIONS			
INCOME			
Audience sales and performance hires		350,673	482,055
Donations		393,819	394,092
Fees and services		1,199,244	943,403
Grants - Create NSW Multi-year funding		160,000	160,000
Grants - Create NSW 2023 Rescue and Restart Stage One funding		-	78,750
Grants - Create NSW Project funding		-	60,000
Grants - Department of Infrastructure, Transport, Regional Development and Communications and the Arts		110,136	69,058
Grants - Creative Australia		75,000	38,555
Grants - City of Sydney		-	10,000
Interest income		35,564	27,662
Net surplus from merchandise trading	Sch 2	47	7,767
Royalties income		3,558	73,389
Reimbursements and recoveries		772	72,831
Sponsorships income		1,115	1,115
Other income		43,873	7,462
TOTAL INCOME		2,373,801	2,426,139
Less: EXPENDITURE	Sch 3	(2,554,768)	(2,525,882)
NET DEFICIT		(180,967)	(99,743)
SCHEDULE 2 - MERCHANDISE TRADING SUMMARY			
	Notes		
Sale of goods	4	5,750	12,011
Less: Cost of sales			
Opening stock		59,142	49,160
Add: purchases		5,458	14,226
		64,600	63,386
Less: merchandise disposals		-	-
		64,600	63,386
Less: closing stock	9	(58,897)	(59,142)
Total cost of sales		5,703	4,244
Net surplus from merchandise trading		47	7,767

Gondwana Choirs
Unaudited Detailed Statement of Profit or Loss
For the Financial Year Ended 31 December 2024

	Notes	2024 \$	2023 \$
SCHEDULE 3 - EXPENDITURE			
EXPENSES			
Auditor's remuneration		9,800	12,250
Bad debt expense		1,106	766
Bank charges		9,887	9,811
Contracted arts workers		245,197	214,833
Depreciation and amortisation		51,329	58,304
Employee benefits provided	6	23,107	20,693
FBT		1,707	-
Fundraising expenses		5,066	4,605
General expenses		1,564	1,585
Hospitality expenses		2,118	1,820
Insurance		47,873	47,485
Interest		17,014	18,294
Parking		1,044	1,737
Postage		1,382	486
Printing, stationery and photocopying		14,709	12,435
Production expenses		259,158	363,589
Publicity and promotion		20,312	55,554
Rates and cleaning		20,104	20,145
Rent - administration office		92	1,760
Salaries and wages	6	955,972	1,036,485
Software expenses		12,537	11,705
Staff recruitment		2,333	1,014
Staff training and amenities		6,463	4,465
Storage fees		10,831	11,416
Superannuation	6	131,545	128,386
Telephone, facsimile, and internet expenses		35,069	34,294
Travel and accommodation expenses		666,673	449,961
Website maintenance		776	2,004
TOTAL EXPENDITURE		2,554,768	2,525,882