

Annual Report 2020-2021



**Connecting & Inspiring
Aboriginal Stories**



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Kaiela Arts

03 5821 9842
info@kaielaarts.org.au

Shepparton Art Museum
 490-520 Wyndham Street
 PO Box 766
 Yorta Yorta Country
 Shepparton Vic 3630



www.kaielaarts.org.au



Photography: Kayla Frizzell, Keneisha Howell and Serana Hunt-Hughes.

President's Report

Welcome to another annual report from Kaiela Arts!

Despite the major challenges of the COVID19 pandemic, Kaiela Arts has continued to thrive, and after many years of planning has finally moved from its High Street premises into the newly built Shepparton Art Museum complex in March 2021. We were very pleased to finally be opened to the public just before Easter and it has been wonderful to introduce artists and visitors alike to our new Gallery and shop with its beautiful outlook on the lake and the natural environment. We have also enjoyed seeing artists and community become familiar with the new studio space and our comfortable lounge/kitchen in which to have a cuppa and a yarn or have some quiet time.

Located in this new arts precinct, Kaiela Arts ventures forth into a new era as one of Victoria's centre for Australian South Eastern Aboriginal art. As a space for connecting with culture, art making, healing and strengthening of our community, we have a duty of care to our staff, artists and our community. During the pandemic, Kaiela Arts Board has worked hard to ensure that our workplace is COVID safe and compliant

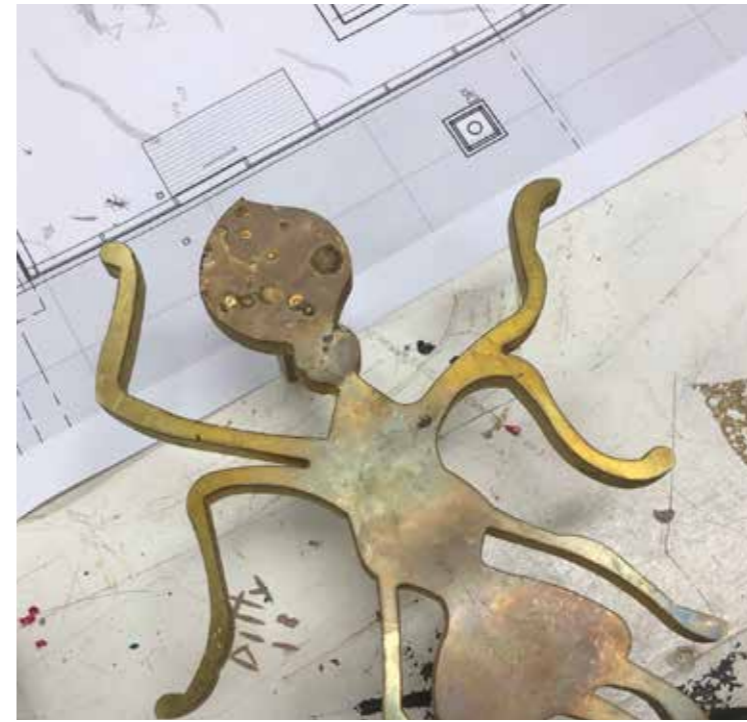
with all government public health directives. Our goal has been to ensure that we can continue to provide a safe space for all members of our First Nations community, as well as the broader public. It has certainly been a difficult time but Kaiela Arts has risen to the challenge to keep the doors open when possible and keep our community engaged with what we have to offer.

The Board thanks and pays enormous respects to all the staff, artists and community for not only enabling us to move and open the gallery, but also for their tireless efforts in organising the Kaiela Arts collection after the move from High St. The team have done an amazing job sorting art works and setting up shop in the new premises, and we have been able to inform our current funders and supporters that despite the challenges, it's been a productive year and we are onwards and upwards.

As we continue to deal with the impacts of COVID on our organisation and our community, we invite our community, artists and the broader public to continue engaging with us, connecting to culture through the arts.

Yours in Good Faith,
 Robert H Nicholls

Artist Dylan Charles with one of his works



‘An important space for artists and community to connect with art and culture’

Kaiela Arts Shepparton is a not for profit enterprise; community owned and run Aboriginal Art Centre. It provides an important space for artists and the community to connect with art and culture. Our work drives towards important outcomes for both our artists and the broader Aboriginal and non-Aboriginal community.

Floor designs by artists: Lyn Thorpe, Jack Anselmi, Eva Ponting, Frances Nicholson, Suzanne Atkinson and Tammy-Lee Atkinson

Manager’s Report

Prepared by Anita Larkin on behalf of Kaiela Arts 2020-21 Management.

2020/21 has been a year of enormous change and development for Kaiela Arts, one of the most significant years in our history. Despite lockdowns and restrictions our staff grew from five to eight members with the help of Working for Victoria funding. Under this scheme we welcomed three enthusiastic young people to undertake ‘on the job’ training for twelve months.

As we worked during the year to pivot our offerings from physical to virtual for both artists and audience, we also undertook the enormous task of packing up the High St Gallery, artists’ studio and art storage, ready to make the move early in 2021 to our new Gallery/Studio space in the new Shepparton Art Museum (SAM) complex. Finally, in March, we were able to begin the task of unpacking and settling into our beautiful new home.

Situated in the newly built SAM complex, our new home is located on the ground floor overlooking the lake. This move has seen us extend our operating hours significantly. The physical shift to the new building

combined with this operational shift has been a massive logistical effort and we are grateful for the energy and commitment of our Board, staff, artists and community members that has seen us through this time. We are also delighted to finally see the beautiful designs our artists created for the floor in the new Kaiela Arts come to life, and to see designs they created embedded in the soft furnishing fabrics throughout the whole SAM building.

After all the planning for our smooth transition and considering contingencies, we never could have anticipated the challenges the pandemic has thrown at us. After many months spent working from home, we were grateful to have been able to run two weeks of face-to-face outdoor community workshops and activities at Kaiela Arts in June for our annual Turtle Muster on the Lake. Even though the weather was cold, participants put on their warmest gear and joined together to paint, weave, dance, investigate the plant and animal life of the lake, meet turtles with Turtles Australia, hear a story, sing and have a yarn by the camp-fire. During this period we were also grateful recipients of funding from Australia Council for the Arts to develop Yurri Wola Woka into a multi-platform, on country, story-telling

experience, and from Helen Macpherson Smith Trust to continue our partnership with Spacecraft Studios who will train our artists in screen-printing techniques and facilitate the purchase and set up of our own portable screen printing studio.

It has been a huge year and while we continue to settle into our new Gallery and Studio space and navigate the challenges of the pandemic, we look to the future with hope and optimism.

Program Highlights

Kaiela Arts floor design

We are so proud of the beautiful floor designs that bring our new space to life and reflect river culture knowledge. They were designed in 2019 by Kaiela Arts artists Lyn Thorpe, Jack Anselmi, Eva Ponting, Frances Nicholson, Suzanne Atkinson and Tammy-Lee Atkinson, in collaboration with artists Robert Gagliardi and Jan Donaldson. The artists realised individual concepts and ideas as a collection of hand drawn motifs representing their artwork practices, narratives of place and contemporary Aboriginal culture. The artists’ designs were water-jet cut in brass and granite and laid in the floor. Individual motifs were





Fresh Water Country merchandise



Count With Me book launch in the gallery

Carefully selected by the artists to carry a broad range of stories and knowledge. The intention of the design is to establish Kaiela Arts' new home as culturally welcoming in acknowledgement of the traditional land of the Yorta Yorta Nation.

Fresh Water Country

During 2020, with the impacts of the pandemic and long lockdowns in regional Victoria, Kaiela Arts sought out a new avenue to showcase the talent of their artists. Assisted by Creative Victoria's

Strategic Investment Stimulus, Fresh Water Country Merchandise was born. The Fresh Water Country collection includes limited edition homewares, jewellery, clothing, ceramics, cards and books. The items feature reproductions of original designs by artists from Kaiela Arts with each artist's design responding to Country, Culture or Story.

Count With Me

In 2020 artists involved with the Phoenix Program learnt the art of lino printing but like many things, COVID19 restrictions meant

the some of these sessions were delivered online. Project coordinator Tammy-Lee Atkinson arranged for supplies to be delivered to the artists during this time so that they could still participate via online sessions. When restrictions eased and everyone was welcomed back in the space, the artists came together and created Count With Me, a book for children with prints of native animals and the use of Yorta Yorta Language. This book has sold out twice since the launch and is very popular within primary schools around the Goulburn Murray region.

Galnyatj! Inspire Learn Create Art

Galnyatj! is an artmaking activity involving signs, symbols, language and storylines derived from artworks and picture books created by Kaiela Arts artists. Up until Lockdown 5, Kaiela Arts had been busy delivering *Galnyatj!* to both local primary and secondary schools during 2021. Despite COVID19 restrictions, the demand for First Nations content continued and we were able to adapt the program to suit the needs of schools. In one primary school we took part in Cultural Day activities for all year levels over two days and several schools

participated in this year's Turtle Muster. This is the first year that we worked directly with secondary schools to deliver *Galnyatj!* and we look forward to future opportunities, this year and beyond. We developed some new resources to share with schools and to deliver online resources and materials should lockdowns persist in regional Victoria.

River Connect workshops

In June when we were able to connect face-to-face with our community, Kaiela Arts and River Connect partnered to deliver two workshops. Melissa and Steph Taylor taught participants traditional weaving stitches to create their own masterpiece and Keneisha Lines Howell taught participants how to use water colours to tell a story using traditional signs and symbols.

Turtle Muster on the Lake

The grand finale of three months of mad Turtle Tile making by numerous children and adults alike usually culminates in the mustering of all the turtles into the Kaiela Arts Gallery to form the shape of a giant turtle. This year with funding from Aboriginal Victoria we were able to offer Turtle Muster on the Lake – 10 days of free community artmaking and environmental activities. Coming together has never been as important as this year with all of us experiencing long periods of lockdown and unable to attend our favourite group activities. Over ten days of painting, turtle making, weaving, dancing, singing, storytelling, touring the lake environment, yarning by the fire and barbequeing, we estimate that at least 1000 adults and children braved the cold Winter conditions to celebrate, community, life and art. Even though it was an incredibly challenging undertaking, the collective experience and immersion in local Aboriginal cultural arts 'on Country' was a healing and validating experience. We know that there were many new and old friends who made contact and enjoyed the ambience of the Winter environment by the lake.



Independent Auditor's Report



**CHALLENGE
TAXATION &
ACCOUNTING
SERVICES**

ABN 89 782 288 505

REX THORLEY B.Ec C.P.A.

AARON MANUEL B.Co C.P.A.

126 Hogan Street, Tatura 3616

P.O. Box 199, Tatura 3616

Telephone: (03) 5824 2588

Facsimile: (03) 5824 2788

Office/Rex: admin@challengetaxation.com.au

Aaron Manuel: aaron@challengetaxation.com.au

Bookkeeping: support@challengetaxation.com.au

REPORT OF THE AUDITOR TO GALLERY KAIELA INC.

To the Members of the Gallery Kaiela Inc,

I have audited the financial statements of the Gallery Kaiela Inc. for the financial year ending 30th June 2021 consisting of the profit and loss account and balance sheet set out in the accompanying accounts.

The Association's executives are responsible for the presentation of the financial statements and the information they contain. I have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Association.

My audit opinion expressed in this report has been formed on the basis that the audit was conducted in accordance with Australian Auditing Standards to provide a reasonable assurance as to whether the financial statements are free of material misstatement.

In my opinion, subject to the above, the financial statements of the Gallery Kaiela Incorporated are properly drawn up:

(1) so as to give a true and fair view of

- (i) the state of affairs of the Association at the 30th June 2021 and
- (ii) the other matters required by the Associations Incorporation Reform Act 2012 to be dealt with in the financial statements.
- (iii) in accordance with the provisions of the Associations Incorporation Reform Act 2012

(2) in accordance with applicable Australian Accounting Standards.

Dated 27th October 2021

Rex Thorley C.P.A.

CHALLENGE TAXATION & ACCOUNTING SERVICES

GALLERY KAIELA INC

Financial Statements

For the year ended 30th June 2021

Balance Sheet

As at 30 June 2021

| | Note | 2021 | 2020 |
|--------------------------------------|------|----------------|----------------|
| Current Assets | | | |
| Cash and cash equivalents | 3 | 475,899 | 66,111 |
| Inventory | 4 | 120,639 | 75,366 |
| Trade Debtors | 5 | 2,221 | - |
| Loan | | - | 425 |
| Total current assets | | 598,759 | 141,901 |
| Non-Current Asset | | | |
| Property, Plant & Equipment | 6 | 6,845 | - |
| Rental Bond | | 3,667 | 3,667 |
| Total Non-Current Assets | | 10,512 | 3,667 |
| Total Assets | | 609,271 | 145,568 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade Creditors | 7 | 12,538 | - |
| Current Tax Liabilities | 8 | 43,128 | 15,407 |
| Artists Consignments | | 69,399 | 70,903 |
| Aggregate Employee Entitlements | 9 | 1,887 | 1,163 |
| Other Payable | 10 | 116,157 | - |
| Total Current Liabilities | | 243,109 | 87,473 |
| Non-Current Liabilities | | | |
| Total Non-Current Liabilities | | - | - |
| Total Liabilities | | 243,109 | 87,473 |
| Net Assets | | 366,162 | 58,095 |
| Equity | | | |
| Retained earnings | | 58,095 | 40,338 |
| Current year earnings | | 308,067 | 17,757 |
| Total Equity | | 366,162 | 58,095 |

GALLERY KAIELA INC

Statement of Comprehensive Income

For the year ended 30 June 2021

| | 2021 | 2020 |
|---|----------------|----------------|
| Revenue note 11 | 943,614 | 543,889 |
| Gross profit | 943,614 | 543,889 |
| General Administration expenses | 247,995 | 245,391 |
| Service provision expenses | 48,438 | 51,510 |
| Employee expenses | 315,912 | 181,147 |
| Stock adjustment | 23,202 | 48,084 |
| Operating Profit before income tax | 308,067 | 17,757 |
| Income tax (credit) attributable to operating profit (loss) | - | - |
| Operating profit after income tax | 308,067 | 17,757 |
| Retained profit at the beginning of the year | 58,095 | 40,338 |
| Total available for appropriation | 366,162 | 58,095 |
| Other appropriation | - | - |
| Retained profits at the end of the financial year | 366,162 | 58,095 |
| Other comprehensive income | | |
| Other comprehensive income for the year, net of tax | - | - |
| Total comprehensive income for the year | 366,162 | 58,095 |

Statements of Changes in Equity

As at 30 June 2021

| Notes | Retained Profits | Total |
|--------------------------------|------------------|----------------|
| Balance at 1 July 2019 | 40,338 | 40,338 |
| Surplus/(deficit) for the year | 17,757 | 17,757 |
| Balance at 30 June 2020 | 58,095 | 58,095 |
| Balance at 1 July 2020 | 58,095 | 58,095 |
| Surplus/(deficit) for the year | 308,067 | 308,067 |
| Balance at 30 June 2021 | 366,162 | 366,162 |

GALLERY KAIELA INC

Statements of Cash Flows

For the year ended 30 June 2021

| | | 2021 | 2020 |
|--|--------------------|-----------------|-----------------|
| Cash Flow from Operating Activities | | | |
| Receipts from customers adjusted for accruals | | 941,393 | 543,889 |
| Payments to suppliers and employees | | 491,718 | 475,476 |
| Net cash provided by (used in) operating activities | Note 12 (b) | 449,675 | 68,413 |
| Cash Flow from Financing Activities | | | |
| Proceeds from borrowings | | | |
| Repayments from borrowings | | | |
| Net cash provided by (used in) financing activities | | | |
| Cash Flow from Investing Activities | | | |
| Proceeds of sale from property, plant & equipment | | | |
| Payment for property, plant & equipment | | (39,887) | (11,691) |
| Net cash provided by (used in) investing activities | | (39,887) | (11,691) |
| Net increase/ (decrease) in cash held | | 409,788 | 56,722 |
| Cash at beginning of financial year | | 66,111 | 9,389 |
| Cash at end of financial year | Note 12 (a) | 475,899 | 66,111 |

Notes to the Financial Statements

Gallery Kaiela Inc

Note 1 Summary of Significant Accounting Policies

a) Statement of Compliance

The committee has determined that the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. The financial report is a special purpose financial report which has been prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012*.

These financial statements have been prepared in accordance with following Australian Accounting Standards:

| | |
|-----------|---|
| AASB 101 | Presentation of Financial Statements |
| AASB 107 | Statement of Cash Flows |
| AASB 108 | Accounting Policies, Changes in Accounting Estimates and Errors |
| AASB 1031 | Materiality |
| AASB 1048 | Interpretation of Standards |
| AASB 1054 | Australian Additional Disclosures |

b) Basis of measurement

The financial statements have been prepared on an accrual basis and are based on historical cost and do not take into account changing money values except where specifically stated.

1. Statement of significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

c) Property, plant and equipment

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

Property

Freehold land and buildings are shown at their fair value, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairments losses.

The carrying amount of plant and equipment is reviewed annually by the committee members to ensure that it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets, excluding freehold land is depreciated on a straight-line basis over the asset's useful life to the association commencing from the time the asset is held ready to use.

The depreciation rates used for each class of depreciable asset are:

| Class of Fixed Asset | Depreciation Rate |
|-------------------------------------|-------------------|
| Equipment | 100% |
| Furniture & Fittings | 100% |
| Computer & Communications Equipment | 100% |
| Playground Equipment | 100% |

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised immediately in profit and loss.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

d) Impairment

At each reporting date the committee assesses whether there is objective evidence that a financial instrument has been impaired. If any such indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

e) Income tax

The association is a not-for-profit organisation and is exempt from income tax under section 50-45 of the *Income Tax Assessment Act 1997*.

f) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits, held at call with banks, other short-term highly liquid investments with original maturities cash within three months.

g) Revenue

Revenue is measured at the fair value of the consideration received or receivable. Donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

h) Inventory

Inventory held for sale are measured at the lower of cost and net realisable value.

i) 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 (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of an asset or as part of an item of expense. Receivables and payables are stated inclusive of GST.

j) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in income in the period in which they are incurred.

k) Trade creditors and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days on recognition of the liability.

l) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in active market and are stated at amortised cost using the effective interest rate method.

Note 3 Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

| | 2021 | 2020 |
|--|----------------|---------------|
| Cash at Bank | 475,701 | 65,913 |
| Cash on Hand | 198 | 198 |
| Term Deposits | - | - |
| Total Cash at the end of the year | 475,899 | 66,111 |

Note 4 Inventory

| Current | 2021 | 2020 |
|---------------------------|----------------|---------------|
| Trading Stock on Hand | 15,285 | 963 |
| Trading Stock on Hand | 35,955 | - |
| Consignment Stock on Hand | 69,399 | 70,903 |
| Materials on Hand | - | 3500 |
| Total Inventory | 120,639 | 75,366 |

Note 5 Receivables

| Current | 2021 | 2020 |
|--------------------------|--------------|----------|
| Trade Debtors | 2,221 | - |
| Total Receivables | 2,221 | - |

Note 6 Property, Plant and Equipment

| Plant and Equipment | 2021 | 2020 |
|---|--------------|----------|
| - At Cost | 11,215 | - |
| - Less: Accumulated Depreciation | 4,370 | - |
| Total Property Plant & Equipment | 6,845 | - |

Note 7 Payables

| Unsecured | 2021 | 2020 |
|-----------------------------------|---------------|----------|
| Hire Purchase Creditors – Telstra | 12,538 | - |
| Total Payables | 12,538 | - |

Note 8 Tax Liabilities

| Current | 2021 | 2020 |
|------------------------------|---------------|---------------|
| GST Payable | 43,128 | 6,636 |
| PAYG Withholding Tax Payable | - | 11,211 |
| GST Adjustment Account | - | (2,440) |
| Total Tax Liabilities | 43,128 | 15,407 |

Note 10 Other Payable

| Current | 2021 | 2020 |
|---|----------------|----------|
| Dept Premier Funding Cabinet Aboriginal Vic | 50,000 | - |
| Funding Education Dept | 19,404 | - |
| Helen McPherson Smith Trust | 25,000 | - |
| Australia Council | 21,753 | - |
| Total Provisions – Current | 116,157 | - |

Note 11: Revenue

| Current | 2021 | 2020 |
|-------------------------|----------------|----------------|
| Client Fees | 92,028 | 96,050 |
| Grants / Subsidy | 782,873 | 368,588 |
| Commission | 68,128 | 79,159 |
| Fundraising | - | - |
| Other Income – Interest | 585 | 92 |
| Total revenue | 943,614 | 543,889 |

Note 12: Cash Flow Information**Reconciliation of Net Cash Provided by Operating Activity Surplus**

Cash at the end of the financial year as shown in the cash flow statement and is reconciled to items in the Statement of Financial position:

Note 12 (a)

| | Note | 2021 | 2020 |
|---|------------|----------------|---------------|
| Cash at Bank | | 475,701 | 65,913 |
| Cash on Hand | | 198 | 198 |
| Term Deposits | | - | - |
| Surplus from ordinary activities | (a) | 475,899 | 66,111 |

Note 12(b)

| | Note | 2021 | 2020 |
|--|------------|----------------|---------------|
| Operating profit (loss) after tax | | 308,066 | 17,802 |
| Depreciation | | 33,041 | 23,551 |
| (Profit)/Loss on sale of property, plant and equipment | | | |
| Changes in assets and liabilities ne of effects of purchases and disposals of controlled entities | | | |
| (increase)/decrease in trade debtors | | (2,221) | 26,901 |
| (increase)/decrease in loan | | 425 | (425) |
| (Increase)/decrease in inventory | | (45,273) | 160,722 |
| Increase/(decrease) in hire purchase creditors | | 12,538 | - |
| Increase/(decrease) in employee entitlements | | 724 | (12,691) |
| Increase/(decrease) in contingent liabilities | | 116,157 | - |
| Increase/(decrease) in artist consignments | | (1,504) | (116,853) |
| Increase/(decrease) in tax liabilities | | 27,722 | (3,751) |
| Increase/(decrease) in other creditors | | - | (26,843) |
| Net cash provided by operating activities | (b) | 449,675 | 68,413 |

13. Related Parties

There were no related party transactions conducted during the year

Committee of Management Declaration

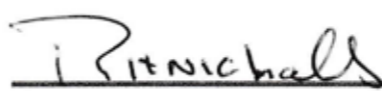
The Committee of Management have determined that the Centre is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies prescribed in Note 1 to the financial statements.


The Committee of Management of the Centre declare that:

1. the financial statements and notes are in accordance with the Corporations Act 2001:
 - (a) comply with Accounting Standards described in Note 1 to the financial statements and the Corporations Regulations; and,
 - (b) give a true and fair view of the Centre's financial position as at 30 June 2021 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.

2. in the Committee's opinion, there are reasonable grounds to believe that the Centre will be able to pay its debts as and when they become due and payable.

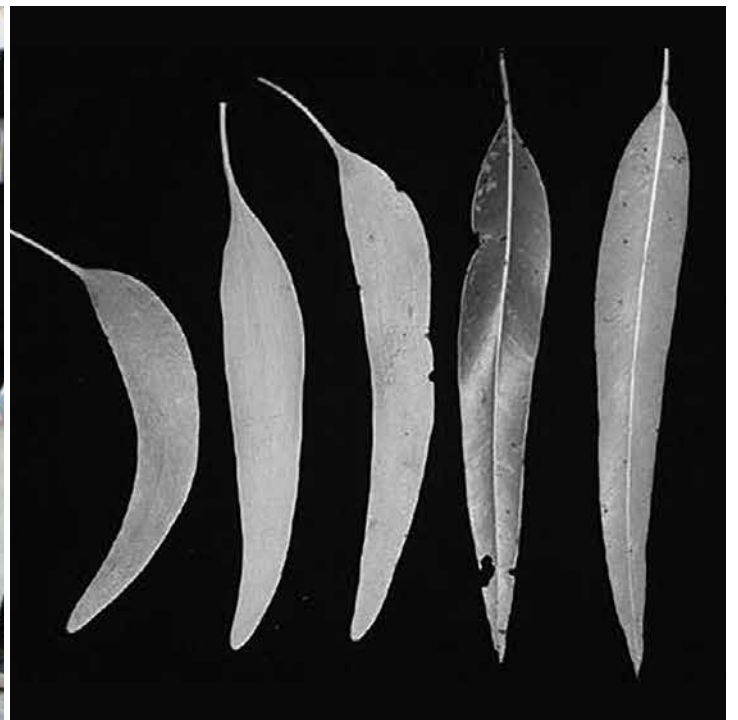
This declaration is made in accordance with a resolution of the Committee of Management.


 President of the Gallery Kaiela Inc


 Treasurer of the Gallery Kaiela Inc

Dated 28/10/ 2021 at Tatura

Dated 28th, October 2021



**Connecting & Inspiring
Aboriginal Stories**

Photography: Kayla Frizzell, Keneisha Howell
and Serana Hunt-Hughes.

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