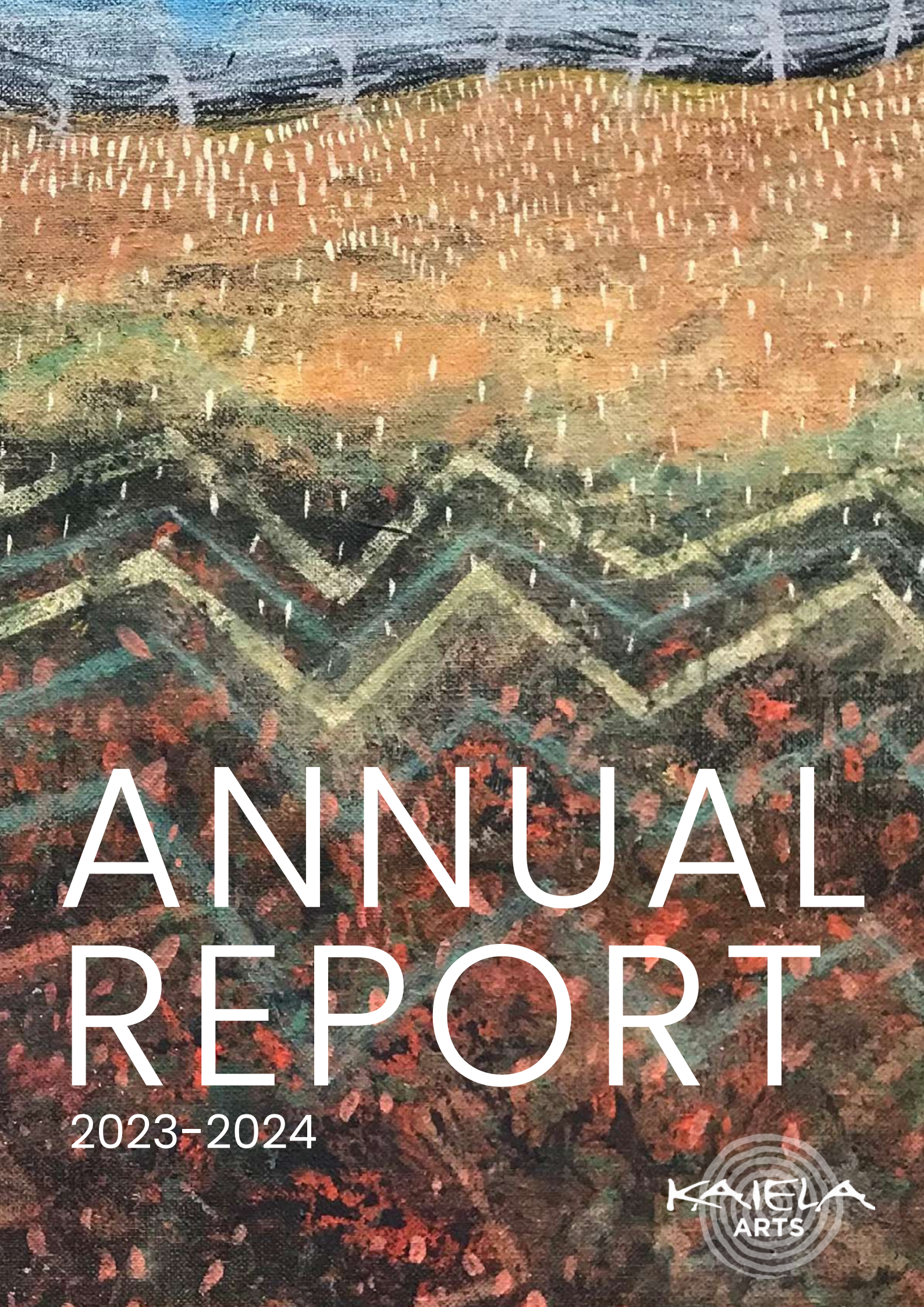
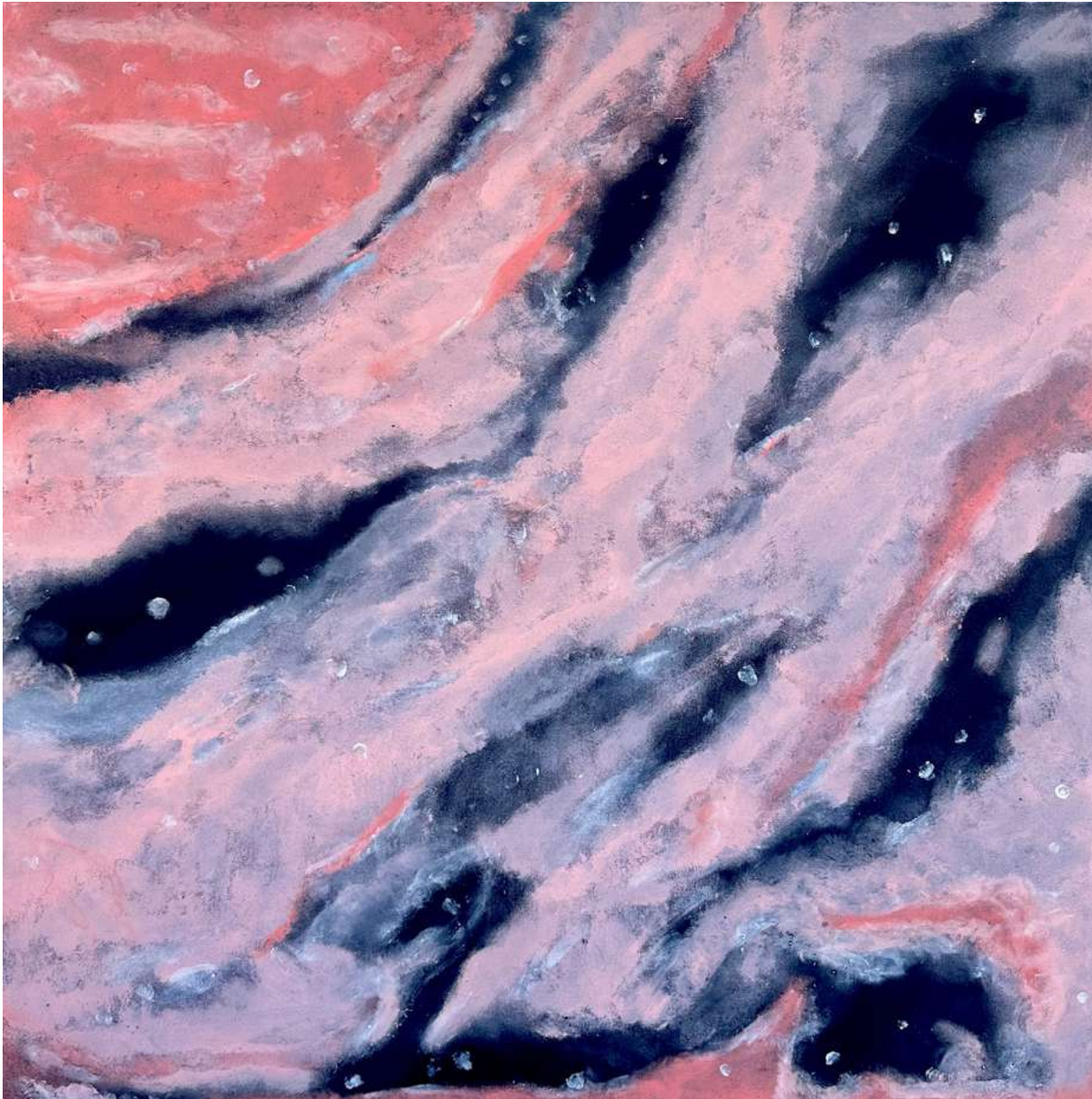




ANNUAL REPORT

2023-2024





Acknowledgement of Country

Nginak nitel deya imilang, ina mulana yenbena,
We gather here this day, in the spirit of our Ancestors,

muma dhomadhoma galnyan yakurumdja nyuwandan dhamala yenbena
give love and respect to our Elders

irruk birruk, garra (&) yenbena binita woka, yanha banga
past and present and Ancestors born of this country

dhona deya wamadaman Yorta Yorta woka, Baparra banarrak.
(that) lived and walked here on Yorta Yorta country, since time immemorial.

Nyanak nangadi dhamanan ina nyanan burra.
We remember them in our hearts.

Belinda Briggs, 2023

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PRESIDENT'S REPORT

Robert 'Bobby' Nicholls

At Kaiela Arts, we reflect on another year brimming with new projects and exhibitions that celebrate the creativity and cultural expression of local artists. Our workshops and programs have fostered a deeper connection to culture and Country, enriching the lives of our community, especially the next generation of creators. Through these initiatives, we have embraced and honoured our vibrant cultural heritage, showcasing the richness of our history whilst reinforcing our commitment to strengthening community and cultural connections. We believe in the transformative power of stories, representation, and expression, and we are dedicated to nurturing these elements as we continue to celebrate through the arts.

As we reflect on the significant advancements for First Peoples across the state—through Treaty and truth-telling processes of the Yoorrook Justice Commission, as well as local initiatives; Goulburn Murray Regional Prosperity Plan and opening of the Munarra Centre for Regional Excellence — we feel a deep sense of pride and responsibility at Kaiela Arts. Now more than ever, we are committed to empowering our community and reinforcing our dedication to self-determination through expression and powerful storytelling through art.

In light of this commitment, we have undertaken significant strategic developments that reflect our commitment to community, culture and Country — which is at the heart of what we do. Our board engaged consultant Veronica Pardo, to facilitate a series of workshops that brought together community members, staff, board members, stakeholders, and key partners. We extend our heartfelt gratitude to everyone who participated in this important process. Your voices and insights are invaluable as we work together to shape a vibrant future that honours our cultural heritage and dreaming of our future aspirations.

At this moment, we also reflect on the challenges that Kaiela Arts has faced and the ongoing ripple effects this has had on our

community and beyond. We acknowledge the profound impact of the outcome of The Voice to Parliament Referendum and recognise the need for healing and continuous efforts towards parity. In our commitment to improvement, we are actively evaluating our HR policies to ensure they align with our core values and effectively support our team. We are also navigating the complexities of funding, which continue to influence our capacity, operations and community initiatives.

Kaiela Arts would also wish to acknowledge Sorry Business and the loss of cherished community members. We extend our deepest respect to those who have passed onto the dreaming. Their contributions and spirit will always be remembered, and we honour their legacy as we navigate these times together. We remain committed to learning, growing, and supporting one another as we move forward.

We warmly welcomed new Board members: Frances Nicholson, Dixon Patten Jr., Chloe Jones, and Alice Pettit. At the same time, we bid farewell to Frances Nicholson, Caroline Martin, Troy Firebrace and Felicia Dean. We would especially like to extend our heartfelt thanks to Rumbalara Aboriginal Cooperative for their contributions towards our community programs and initiatives.

As we conclude this reflection on the past year at Kaiela Arts, we are filled with gratitude and thank you for your ongoing support. We have navigated challenges and our commitment to continuous improvement is an integral part of the journey as we move towards 2025 and beyond. We also would like to take this moment to acknowledge Kaiela Arts staff for their hard work and dedication. Each one of you play a vital role in our successes and we are grateful to have such a talented team. We look forward to the future whilst remaining dedicated to learning and growing alongside the community, staff and members. Thank you for being an essential part of our story.

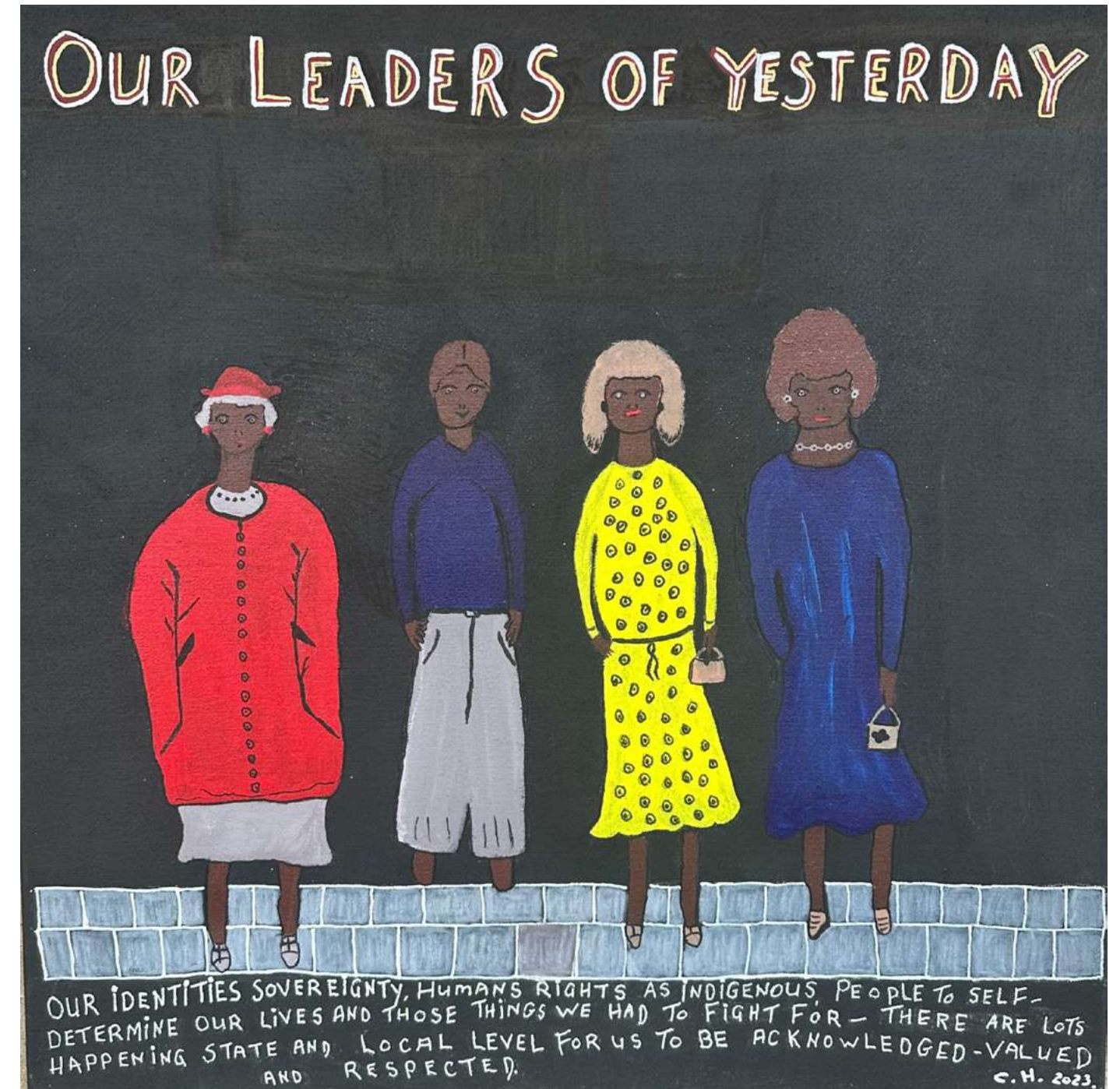


Image: Leaders of Yesterday by Cynthia Hardie 2024, acrylic on Belgian linen, 76.2cm x 76.2cm.



MANAGER'S REPORT

Anita Larkin

It is with great pleasure that I present this report highlighting Kaiela Arts' journey in 2023-2024. Kaiela Arts remains a vibrant hub for connection, creativity, and experimentation, and we are heartened to see a growing number of artists return to the space over the past year.

At the heart of our community are the Elders, Laurel Robinson, Cynthia Hardie, Amy Briggs and Rochelle Patten, who come in every Thursday, sharing their stories and memories through art and yarnning over cuppas and lunch. So it was with great pride, that we started the year with an exhibition honouring the 2023 NAIDOC Week theme, *For Our Elders*. Over 100 artists, family and community joined us in celebrating the value and enrichment that Elders bring with an exhibition and launch that was a joyous affirmation of the strength and resilience of Aboriginal people!

In late 2023 we welcomed news that our Department of Education funding for the Galnyatj Schools Program was renewed. Galnyatj connects local First Nations school students with Yorta Yorta Elders and creatives, providing opportunities for them to explore their own connections to Country, culture and people, through the arts. These children and young people are the next generation of knowledge keepers, creatives and storytellers and Galnyatj plays a vital role in ensuring that they can carry on the legacy of their Ancestors.

Continuing the theme of connection, a significant new initiative in 2023-2024 was the KINnected Gathering developed by Belinda Briggs and Lyn Thorpe. Held over 3 days in November 2024 in Barmah, this on-country, cultural immersion, for staff, Elders and creatives was a rare opportunity to re-connect with and appreciate spirituality, Ancestors and Country; to share stories and family histories; to explore creative practices and collaborative experiential art-making - a nourishing, grounding and inspirational experience for all who participated.

Our hybrid gallery and shop was another important source of connection for locals and visitors to enjoy, learn about and buy south east Australian Aboriginal art. Despite cost-of-living pressures, sales were strong with 436 artworks sold providing \$63,188 of commissions paid to artists. In November 2023, we were excited to launch a popular new collection of screen-printed tea-towels and other merchandise featuring beautiful designs by six artists. A result of our long-standing collaboration with Spacecraft, this marked the beginnings of an inhouse screen-printing practice which promises a future of new creative and economic opportunities for Kaiela Arts' artists and community.

Kaiela Arts has a range of strategic partnerships that enable knowledge transfer, sharing of resources, that promote advocacy and create new opportunities. One to highlight is our partnership with Rumbalara Aboriginal Co-op (RAC) who have generously supported Kaiela Arts over many years. In 2023-2024, RAC funded our Wurta School Holidays Program, Winyarrs Program and a new Elders Cultural Arts program at the Rumbalara Elders Facility, providing new opportunities for cultural expression, healing and social connection through the arts for many local First Nations women, children and Elders.

It has been a transformative year for Kaiela Arts. While challenges we faced since the COVID-19 pandemic have tested our resilience, they have also paved the way for new ways of working, new partnerships and inspiring new programs, positioning us for a strong and prosperous future. With a 40% increase in total revenue from 2023, and several key projects underway including a new strategic plan, brand refresh and website redevelopment, we have laid a solid foundation for continued stability and growth.

I would like to express my deepest gratitude to our dedicated staff, Board, artists, members, friends, funders and partners, for their unwavering support and commitment. Together, we are not just preserving First Nations arts and culture: we are inspiring a new generation of creatives, storytellers and knowledge-keepers!

Image: Artwork banner by Gowrie St Primary School students, Galnyatj Schools Program, photography by Anita Larkin

EXHIBITIONS

***For Our Elders* NAIDOC 2023 Exhibition**

‘When the Elders paint together, they’re thinking about their Elders, and so these works speak to the love and sacrifices that have been made over many generations. Their works have been created through time spent together and the love that they have for family and people flows out on to the canvas. Their artworks spark **yarning and connection.**’

Belinda Briggs, Yorta Yorta/ Wemba Wemba creative, Kaiela Arts Board member

Throughout July and August 2023 Kaiela Arts proudly honoured and celebrated the NAIDOC Week 2023 theme, *For Our Elders* with an exhibition that reflected family connections across the generations and the value and enrichment that Elders bring to Kaiela Arts and community. The exhibition was a vibrant and joyous affirmation of the strength and resilience of Aboriginal people featuring artworks by Elders Cynthia Hardie, Laurel Robinson, Amy Briggs and Rochelle Patten, dynamic expressions of the vibrancy of family life and stories. The exhibition also featured new works by Kaiela Arts artists and a collection of painted skateboard decks created by children and Year 12 students from ASHE, who participated in Kaiela Arts’ *Deadly Decks* program.

11th Annual Koorie Heritage Trust Art Show

Ten of our Kaiela Arts artists participated in the 11th Koorie Heritage Trust Art Show, an annual event showcasing the diverse talent of Victoria’s Aboriginal and Torres Strait Islander artists in one inclusive space. Held throughout December to February each year, the exhibition provides artists with the opportunity to share stories and culture, Country and connection, in an exhibition bringing together painting, works on paper, photography, sculpture, multi-media, fibre art and more.

Collective Movements: First Nations Collectives, Collaborations and Creative Practices from across Victoria touring exhibition

‘You can feel cultural and creative energy between people when the space and other elements feel right and sharing stories and creativity often naturally happens, especially when people are there for the same reasons. It’s a part of the spirit of who we are, and that is why it’s important for us to be able to collaborate and connect.’

Lyn Thorpe, senior Yorta Yorta creative

Following the success of the Collective Movements exhibition at Monash University Museum of Art exhibition in 2022, the work was successfully toured to Latrobe Regional Gallery, Castlemaine Art Museum and Mildura Art Centre, by the National Exhibitions Touring Support (NETS) program in partnership with Monash University Museum of Art in July 2023 to July 2024.

The exhibition featured works by Kaiela Arts artists Jack Anselmi, Cynthia Hardie, Suzanne Atkinson, Amy Briggs, Laurel Robinson, Cecelia Taylor, Suzanne Taylor and Irene Golden Hamlyn, alongside a range of contributors and was curated by Taungurung curator, artist and writer Kate ten Buuren; Lardil and Yangkaal artist and curator Maya Hodge; and Boonwurrung Elder N’Arweet Professor Carolyn Briggs AM PhD, with advice from Professor Brian Martin, a descendant of Bundjalung, Muruwari and Kamilaroi peoples.

The exhibition focussed on the work of historic and contemporary First Nations creative practitioners and community groups from across Victoria that recognise collectivity as integral to Indigenous knowledges and ways of being.



Image: *Kangaroos in the Mist* by Amy Briggs, 2024, acrylic on Belgian linen, 76.2 cm x 76.2cm



Top: Kaiela Arts staff and visitors at the Autumn Artist and Elders' Lunch 2023
 Bottom: June Murray and Cynthia Hardie at the Autumn Artist and Elders' Lunch 2023
 Right: Rochelle Patten and Josie Briggs at the Autumn Artist and Elders' Lunch 2023, photography by Belinda Briggs



'When family, extended family and mob get together it is usually for Sorry Business. This time we come together as one to share and learn new skills and stories...to reconnect as each of us are separated by the need to make a living to support ourselves and family. It is important to share cultural practices and to pass on these family and cultural histories which empower us by the knowing of them. This knowledge keeps us strong in our culture and wellbeing.'

Glennys Briggs, Tunguwurung/ Yorta Yorta/ Wiradjuri Elder/ creative

COMMUNITY ARTS PROJECTS

'The past few years have presented numerous challenges to Kaiela Arts, from the impacts of COVID-19 to the nationwide heartbreak felt by Indigenous communities following the recent Referendum. These adversities have only strengthened our resolve to create meaningful change and we are more eager than ever to find innovative and sustainable ways to collaborate and thrive within our cultural spaces, turning obstacles into opportunities. It seems only fitting that we remain focused on healing.'

Chloe Jones, Yorta Yorta creative/ Kaiela Arts Board member

KINnected Gathering

KINnected Gathering was developed by Belinda Briggs and Lyn Thorpe, with the support and encouragement of Kaiela Arts. KINnected is about paying respects and connecting with and appreciating spirituality with Ancestors and Country, important significant places, sharing stories, family histories, creative practices, collaborative experiential art-making and most importantly, sharing these experiences with Knowledge Keepers, Elders, creative and visitors across generations.

Held over 3 days for the first time in November 2024 at Morning Glory River Resort in Barmah along the Dungala, the camp created a unique space for on-country, cultural immersion, bringing together Yorta Yorta and other creatives from across generations. Guest artist Janice Muir shared print and paper making techniques and a visit to Cummeragunja to yarn with Uncle Colin Walker and reconnect with important historic sites was a nourishing, grounding and inspirational experience for all who participated.

Supported by the Regional Arts Fund and Regional Arts Victoria.

Winyarrs Program

Kaiela Arts facilitated a series of creative workshops for First Nations women living on Yorta Yorta Country every Monday night from July through to October in 2023. Women had the opportunity to try their hands at a range of visual art techniques including painting, lino printing and block printing with Tammy-Lee Atkinson. With Suzanne Atkinson and Jean Miller, the women learned how to weave earrings, baskets, wall hangings using natural and dyed raffia. The last workshops in the series focussed on sewing with Rhonda Dean. Women learned a range of practical skills using patterns and sewing machines to create tote bags, aprons, cushion covers and more.

Supported by Rumbalara Aboriginal Co-operative.

Wurta School Holiday Program

During the September 2023 school holidays Kaiela Arts studio was buzzing with activity as local First Nations kids ranging in ages from 10 to 18 years old, explored their creativity and brought their stories and culture to life in a series of visual arts workshops making their own wire sculptures. Local Yorta Yorta artist Tammy-Lee Atkinson shared knowledge and techniques, building the confidence and skills of these young people who are our next generation of creatives and storytellers.

Supported by Rumbalara Aboriginal Co-operative.

Image: Lyn Thorpe and Narran working together at the Munarra Gunyah Gathering 2023, photography by James Henry



ARTIST DEVELOPMENT AND NETWORKING

Connecting Across Country – Road Trips!

We love a road trip and getting out to see what other mob are up to in their corners of the world. This is also an important way for us to stay connected and strengthen partnerships and networks through sharing of resources and knowledge with First Nations people across Yorta Yorta Country and beyond.

In November 2023 we headed down to Naarm to visit Bunjilaka and were treated to a behind-the-scenes tour of the collections with Back to Country Curator, Caine Muir. Later that day we were welcomed as special guests at Agency's launch of the UPLANDS platform at Phoria in Fitzroy. Kaiela Arts was one of 20 art centres from around Australia featured on this new online platform.

In March 2024, we hit the road for a day trip to Murray Art Museum Albury (MAMA) to see the *giyawarra-nanha gulbalanha / disturbing the peace* exhibition curated by Andrea Briggs, and enjoyed an afternoon of yarnning and connecting with local Elders, artists and staff at MAMA.



The following month in April 2024 we took a ride over to Barmah to visit the new Yorta Yorta Nation Aboriginal Corporation buildings then headed out on-country to collect natural pigments, finishing with a visit to Barmah Lake with Greta Morgan and Hilda Stewart from Parks Victoria.

Spending time like this on country and in creative and cultural spaces with Elders and knowledge keepers, is how we keep our stories, identity and country alive.

Beyond Borders: An Exploration of the Indigenous Artistic Narrative in the Contemporary Commercial Art World

Kaiela Arts teamed up with TOPSOIL to program an exciting evening of discussion with First Nations creatives Chloe Jones, Dixon Patten, Troy Firebrace in May 2024 at The Connection. As First Nations voices increasingly shape narratives of value in the art world, this thought-provoking session, was a unique opportunity for mob and broader community to come together and listen to Indigenous perspectives on the design and commercial art landscape. The panel shared aspects of their own creative journeys, challenges, and triumphs, and explored some pressing issues around how First Nations artists and businesses can work together to lead development of culturally respectful industry pathways.

Supported by Riverlinks and Greater Shepparton City Council.

Weaving and Fibreworks Program

Weaving is a knowledge and continuous cultural practice that has been passed down from generation to generation. Weaving and working with fibre is about identity and kinship and keeps strong ties to Country. Throughout the cooler months of May to July in 2024, Kaiela Arts provided weekly evening sessions in the studio for local First Nations women who enjoy weaving and working with fibre. Each week different artist members shared techniques and insights about their practice including Suzanne Atkinson, Ally Knight, Lyn Thorpe, Tina King, Melinda Solomon and Jean Miller. The sessions provided a relaxed and supportive space for women to yarn and connect, support, inspire and encourage each other through their weaving and fibrework practices.

Ceramics Workshops with Kaye Poulton

We have such amazing facilities in our studio for creating ceramic artworks and in an effort to continue revitalising experimentation and creation of ceramic works, we started fortnightly sessions with well-known and loved local ceramicist Kaye Poulton. Artists have been creating vessels and small sculptural works and under Kaye's guidance, experimenting with glazing and scratching, layering and carving to give their works immersive colours and textures. We are excited to see this practice grow into the future as more artists develop their skills and build an interest in ceramics.

Visual Arts Development Workshops with Troy Firebrace

In July 2023 Kaiela Arts facilitated a series of three visual arts development workshops for local First Nations artists with Yorta Yorta/ Dja Dja Wurrung artist Troy Firebrace. The workshops provided a structured opportunity for new and old artist members working across a range of mediums, to develop, enhance and explore their own creative voice and practice, grounded in their connections to culture and country. Artists took a deep dive into their identity, built new understandings of their own unique styles and approaches and learned how to develop a concept with deliberate choices in medium, techniques and aesthetics.

Know Your Rights Yarn

In November 2023 we partnered with ArtsLaw – Artists in the Black for a session with ArtsLaw's Suzanne Derry (Head of Innovation, Growth and Engagement / Senior Solicitor) and Jo-Anne Driessens (Coordinator Artists in the Black). The session introduced artist members to a range of topics around artist rights with a focus on learning how to protect their art and copyright. With changes to the law around Indigenous Cultural and Intellectual Property on the horizon, the artist members also discussed how they can protect the culture and knowledge in their work.

Supported by ArtsLaw.



Top left: Kaiela Arts staff and artists visiting the team at MAMA 2024, photography by Anita Larkin.

Top right: Weaving and fibreworks program, photography by Ally Knight.

Above: Small ceramic turtles created by Jack Anselmi, photography by Anita Larkin.



Winter Days by Brett Wilson, 2024, Acrylic on Belgian linen, 50cm x 50cm



Reconnecting by Rochelle Patten, 2023, Acrylic and Posca Pen on Canvas, 32cm x 32cm

STRATEGIC CULTURAL PROJECTS AND PARTNERSHIPS

Galnyatj Schools Program

Kaiela Arts was successful in securing new 2-year funding for the Galnyatj Schools Program to take place throughout 2024 and 2025. Galnyatj is an exciting opportunity for First Nations primary and secondary students in the Greater Shepparton region, to deepen their understanding of Yorta Yorta culture, stories and history, and to explore their own connections to Country, culture and people. Drawing inspiration from the 8-Ways of Aboriginal Learning pedagogy framework, Galnyatj teaches through Aboriginal processes and knowledge, embedding elements outlined in the Victorian Curriculum First Nations Histories and Cultures conceptual framework that are often unmet in the classroom.

An important development in 2024 was growing the Galnyatj team to include senior Yorta Yorta creative/ cultural practitioner Lyn Thorpe and visual arts educator/ creative Kristen Retallick who collaborated with Galnyatj Coordinator Ally Knight, to develop a new model enabling deeper engagement and enhanced cultural and social outcomes for participating students.

In Term 2 of 2024, the program kicked off with Year 5 and 6 students from Wilmot Road and Gowrie St Primary Schools. Over 8 weeks the students each created an artist book, exploring a range of techniques and concepts, and drawing inspiration from Country. They designed personal symbols and made clay stamps out of these, to use in their artwork and they collaborated on large banners expressing what is most important to them and their families, for sharing back at school. The program finished with a combined celebration at Kaiela Arts. Through the program, many of the students were connecting with Kaiela Arts for the first, and hopefully not the last time!

Supported by Department of Education Strategic Partnerships Program.

Elders Stories and Cultural Arts

‘There is something special about everyone’s life journey, and at the core of this partnership between Rumbalara Elders Facility and Kaiela Arts, is finding ways to share, respect, and celebrate these special moments and the legacy of our Elders’ lives’

Lyn Thorpe, senior Yorta Yorta creative

Elders are the backbone of our community, the cultural knowledge keepers, activists, and leaders, grandmothers and grandfathers, who keep culture, Country, language, and family, strong and connected. They nurture identity, pride, wellbeing and belonging and encourage intergenerational learning.

Kaiela Arts established a partnership with Rumbalara Elders Facility (REF) in June 2023 focusing on new ways of working and sharing of cultural arts practices to enhance and sustain the wellbeing of our local Elders. Placing culture and collaboration at the centre and promoting the social and emotional determinants of health of Elders at the REF, this program utilised cultural arts as a vehicle to increase connection to mind and emotion, culture and community, family and kinship, and spirituality and ancestors.

Weekly sessions at the REF and visits to Kaiela Arts facilitated by senior Yorta Yorta creative and cultural practitioner Lyn Thorpe and supported by staff at the REF, provided time and space for Elders to connect, yarn, reminisce, share stories, and self-determine expression through different creative mediums.

Supported by Rumbalara Aboriginal Co-operative

Munarra Gunyah Gathering

‘Our cultural expression through art, is an act of reclamation of cultural practices. The knowledge imbued within, asserts our invincible spirit, unbroken connections and invites others to share in the belonging of the myriad of connections we exist in and create. It represents the excellence

in which Munarra, meaning thunder, will be our place to continue our way of being, and as thunder does, reverberate in all we are and in all we do.’

Belinda Briggs, Yorta Yorta/ Wemba Wemba, Kaiela Arts Indigenous Lead Munarra Artwork Commissions.

In 2023 Kaiela Arts was commissioned by Munarra to work alongside Spacecraft and ARM to develop artworks for the new Munarra Centre for Regional Excellence building and landscape. Kaiela Arts’ Indigenous Leads, Belinda Briggs and Lyn Thorpe, brought together their connections, stories, and knowledges of past, present and future, to facilitate creative developments, artworks and designs, capturing the meaning and purpose of Munarra as a place to uphold our values and celebrate who we are.

The project was delivered in two phases, the first being to develop artworks for the building cladding elements and screening elements for the central courtyard in May 2023. Yorta Yorta artists Glennys Briggs, Norm Stewart and Suzanne Atkinson were selected to develop narrative responses to each space and element through a conversational process. Their artwork wrapping around the Munarra building, represents a diversity of Yorta Yorta family groups, and reflects the strength and versatility of their individual creative styles across different media.

Munarra Gunyah Gathering was the second phase of artwork development, an intergenerational, practical workshop model devised and facilitated by Belinda Briggs and Lyn Thorpe with support from Spacecraft, to create the artworks for the building interior and landscaping opportunities. Local Elders and young people gathered with the project team at the Rumbalara Football Netball Club over two days in August 2023 to explore and capture the vision of Munarra through designs and language words using natural materials and printing techniques.

This approach embedded Aboriginal ways of doing, being and knowing, embedding the integration and continuity of inherited values and principles inspired by the Invincible Spirit of Yorta Yorta Ancestors and Nanyak (who we are and where come from). Munarra Gunyah Camp was a unique opportunity to activate

these principles and practices during the build of Munarra, contributing to a strong foundation and legacy for future generations who will occupy the space.



Angel (top), Zioni and Belinda Briggs (centre), screen-printing (bottom) at Munarra Gunyah Gathering Workshops 2023, photography by James Henry.

Kaiela Arts X Spacecraft Screen-printing Program

'In my 10 years with Kaiela Arts as an artist, I've personally benefitted from various screen-printing initiatives and collaborations with Spacecraft, expanding my artistic networks and contributing to my growth. These experiences have allowed me to showcase designs at Darwin Aboriginal Art Fair, on international runways and in Vogue Magazine Australia, demonstrating the potential for global recognition for Indigenous artists.'

Tarn Parker, Wiradjuri artist.

Kaiela Arts and Spacecraft have established a working relationship over almost a decade, producing significant projects and commissions for National Gallery Victoria, Monash University Museum of Art, RMIT, Shepparton Art Museum and the Munarra Centre for Regional Excellence to name a few.

In late 2023 we rekindled the partnership following disruptions of the pandemic, to develop and install a custom-built screen-printing table in the art centre, and to deliver a hands-on skills development pilot program for six of our artists. The artists worked with Spacecraft to translate some of their artworks to print and produce a new collection of screen-printed homewares and other merchandise. They learned new skills and experimented with new ways of applying their creativity and cultural expression.

In June 2024 we welcomed the announcement that we had received funding from IVAIS for a 2 year screen-printing program. This new program kicking off in late 2024, will offer important opportunities to scale-up and consolidate viable and sustainable models for our screen-printing practice and income generation, as well as testing a significant new innovation with the Kaiela Arts Editions. We look forward to sharing more of this journey in next year's report!

Supported by Helen Macpherson Smith Trust.

UPLANDS – Art, Culture, Country

UPLANDS is an immersive digital mapping project designed to celebrate Indigenous Art Centres and share Aboriginal and Torres Strait Islander artistic and cultural practices with the world. Kaiela Arts participated in the creation of video content and a virtual tour of the art centre which now lives on the UPLANDS platform alongside 20 other Indigenous Art Centres from around Australia.

The first resource of this kind for the Indigenous Visual Art sector, visitors are invited to explore the "digital twins" of participating Art Centres. Embedded within these twins are the voices and perspectives of more than 150 Indigenous artists and arts workers including ten Kaiela Arts artists, staff and Board members.

Kaiela Arts was also thrilled to feature an article by one of our artists and Board members Chloe Jones, in the UPLANDS Journal. Chloe is a proud First Nations Yorta Yorta artist and freelance creative, and more recently an emerging writer and curator based in Naarm (Melbourne). Read her article at this link www.uplands.org.au/journal/kaiela-arts-catalysts-for-change-collaboration-and-creative-sovereignty/.

UPLANDS is a project by Agency and has been funded by the Australian Government through the Restart to Invest, Sustain and Expand (RISE) and the Indigenous Visual Art Industry Support (IVAIS) programs.

Visit Kaiela Arts UPLANDS page here www.uplands.org.au/art-centre/kaiela-arts/

Right: Screenprinted tea-towels featuring detail of *Temporary*, 2023 by Tarn Parker
Next page left: Gowrie Street Primary School students in Galnyatj Schools Program 2024, photography by Anita Larkin.
Next page right: Julian and Narran screen-printing (top) and Zioni and Talisha preparing inks (bottom) at Munarra Gunyah Gathering 2023, Photography by James Henry.





EVENTS

Weaving Workshops – Shepparton Festival

In April 2024, Kaiela Arts participated in the annual Shepparton Festival and opened up our studio doors to the broader community with an opportunity to experience what it means to weave and yarn together. Over two sold-out workshops facilitated by local Yorta Yorta artists Ally Knight and Jean Miller, 40 participants learned some simple weaving techniques making their own bracelets and coil keyrings to take home.

Kaiela Arts X Spacecraft Screen-printing Project Product Launch and Artist Meet & Greet

Continuing a long and fruitful collaboration with Melbourne-based print and design studio Spacecraft, we worked together again in 2023 to develop a new collection of 100% linen screen-printed tea-towels and other merchandise for our store, showcasing the diversity of art coming out of Kaiela Arts. Our talented Yorta Yorta artists, Lyn Thorpe, Belinda Briggs, Ally Knight, Tammy-Lee Atkinson, Suzanne Atkinson, and Tarn Parker (Wiradjuri), created designs inspired by woka (Country) and yenbena (Ancestors), each one a narrative and piece of history, reflecting the unique identity of fresh-water country. We held a product launch and artist meet and greet in November 2023, leading into the gifting season, providing an opportunity for artists to share their creative processes and the cultural significance behind their artworks, and for customers to learn about traditional inspirations that shape our art-making at Kaiela Arts. The tea-towels and other merchandise featuring the designs have been incredibly popular!

Right: Shepparton Festival Weaving Workshops, photography by Anita Larkin.
Far right: 2023 *For Our Elders* Exhibition opening in NAIDOC Week, photography by Mikaela Egan.

NAIDOC Week 2023 For Our Elders Exhibition Opening

Kaiela Arts proudly opened its NAIDOC Week exhibition on 4 July honouring the 2023 national NAIDOC Week Theme, *For Our Elders*. Over 100 artists, family and community members came along to celebrate the value and enrichment that Elders bring to Kaiela Arts and community. Reflecting family connections across the generations, the exhibition featured works by our youngest and oldest members with the centrepiece being a collection of new collaborative and individual works by Kaiela Arts artists and Elders Laurel Robinson, Rochelle Patten, Amy Briggs and Cynthia Hardie. Local artists and brother/sister duo Brady Jones and Chloe Jones performed a spoken word piece that paid homage to our Elders contributing to a vibrant and joyous affirmation of the strength and resilience of Aboriginal people.



CAPACITY BUILDING

Jawun Partnership

As Kaiela Arts continues to grow and consolidate operations following impacts of the pandemic, the support of the Jawun program is critical. In the past 12 months secondees have made significant contributions to the organisation across marketing and digital media, strategic planning, and research and evaluation.

In August – September 2023 Elise Gordon from APS – Department of Industry, Science, Energy and Resources, undertook a strategic context analysis exploring Kaiela Arts’ alignment with creative industries, community and tourism strategies at local, state and national levels. This research has enabled Kaiela Arts to better understand opportunities and risks as we plan for the future of the organisation.

In October – November 2023, Joshua Dennis from IAG led our team through a process to evaluate and review issues with our current website and design a solution that will best fit our vision, needs and capacity. His work was critical in getting the organization to a ‘development-ready’ stage with a clear way forward for building a new website.

In February –March 2024, Elise Woodley from the Aged Care Quality and Safety Commission worked with Kaiela Arts and Rumbalara Elders Facility to evaluate our pilot partnership initiative. She produced a comprehensive report which captured stakeholder feedback, benefits and outcomes, alignment with various strategies and best practice government recommendations, and identified opportunities for improving the program delivery and broader partnership.

We thank them all for their time and energy and for their generous sharing of skills, knowledge and expertise and special thanks to Jawun’s Goulburn Murray Regional Director Wayne Dagger for ensuring we are able to access these vital opportunities to build capacity and enhance our operations.

Strategic Planning

‘We often ask ourselves: How can Kaiela Arts acknowledge our shared presence and distinct identities? And how can we cultivate a vision of sovereignty favouring communal relationships and collective responsibility for kin, land, tradition, and innovation over capitalist ideals? Our mission transcends mere preservation; we are dedicated to seamlessly integrating the wisdom of the past with the vitality of the present through critical self-reflection and embracing challenging dialogues.’

Chloe Jones, Yorta Yorta creative/ Kaiela Arts Board member

In late 2023 we worked with consultant Veronica Pardo, to undertake a series of community and stakeholder listening activities laying the ground work for development of a new strategic plan. Participants in the consultations and surveys held overwhelming positive views of Kaiela Arts, understanding constraints and limitations of capacity. A vision of a Yorta Yorta cultural economy, connecting cultural practice, food systems and care for land, and breaking down colonial structures of dominance, emerged as a shared and important vision for the community.

Stakeholders noted the solid foundation that has already been built and many referred to recent reforms as welcome and setting the organisation up for success. In particular, the model of community governance was seen as a major asset for the organisation. Much feedback centred around strategies that could assist Kaiela Arts to achieve the vision depicted above.

There was a keen awareness that many of these suggestions require an increase in organisational capacity, but overwhelmingly, stakeholders held ambitions aspirations for Kaiela Arts over the coming years. We aim to have completed and launched the new strategic plan by the end of the 2024 calendar year.



Image: L-R Elise Gordon (Jawun secondee) and the Kaiela Arts team Anita Larkin, Tarli Dean, Jack Anselmi, Ally Knight, Jean Miller, Tammy-Lee Atkinson and Tarn Parker.



Tarn Parker with her artwork *Rings*, 2024, acrylic on Belgian linen, 76.2cm x 76.2cm



Tom Day with his artwork *Spring Ceremony*, 2023, acrylic on canvas, 100cm x 75cm.



Workforce Development

Kaiela Arts plays a critical role in not only employing but also developing First Nations talent in our region and with a very welcome increase in operational funding from IVAIS for the 2024-2027 period, we have been able to grow our team to ten including eight First Nations people.

We are committed to building creative industries skills and capabilities of our employees, and addressing a significant gap in our region, for tertiary level creative industries education and training. In line with the Goulburn Murray Regional Prosperity Plan, we provide a culturally safe and supportive workplace enabling newly employed, un/under-employed and young Aboriginal people, to develop capabilities, confidence and connections, through training, mentoring and learning on the job.

We also employ senior Aboriginal staff who support, facilitate and embed Aboriginal ways of working across the organisation, upholding self-determination and highlighting Aboriginal cultural value in all that we do.

Marketing and Communications

Kaiela Arts received IVAIS project funding in 2024 to undertake a brand refresh and develop a new website and we have engaged First Nations-led marketing agency Little Rocket, to undertake this work. The brand refresh has almost been completed and our new website will be completed in early 2025. We were also selected as one of thirteen lucky art centres to participate in Desart's Digital Labelling Project which will commence in early 2025. We will have access to tailored, practical support for our staff and training that focuses on improving the quality and presentation of our products through development of a product marketing plan, custom-designed packaging and labelling.

Left: Ally Knight and Stewart Russell preparing inks for printing, photography by Tarn Parker
 Right: Detail of *Temporary* by Tarn Parker, 2023, translated to print.
 Next page: *Seasons* by Cynthia Hardie, Laurel Robinson, Amy Briggs and Rochelle Patten, 2023, acrylic and Posca pen on canvas, 122cm x 153cm.





FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

GALLERY KAIELA INCORPORATED

COMMITTEE'S REPORT

Your committee members submit the financial report of Gallery Kaiela Incorporated for the financial year ended 30 June 2024.

Committee Members

The names of the committee members in office at anytime during or since the end of the year are:

- Robert Nicholls - President
- Belinda Briggs - Vice President
- Dierdre Robertson - Secretary
- Chloe Jones (Appointed November 2023) - Treasurer
- Michael Tynan
- Troy Firebrace
- Alice Pettit (Appointed November 2023)
- Dixon Patten (Appointed November 2023)
- Frances Nicholson (Appointed November 2023)
- Felicia Dean (Resigned November 2023)
- Caroline Martin (Resigned November 2023)

Principal Activities

The principal activities of the association during the financial year were:

Enablement of Aboriginal artists and community members in the Kaiela-Dungala region to tell their stories through art and build pathways to professional excellence and recognition, connecting with and sharing culture across two worlds, and further enabling the wellbeing of the whole community. This is achieved by facilitating a range of programs and exhibitions that create platforms for artist and community development and presentation and sale of artworks.

Significant Changes

No significant change in the nature of these activities occurred during the financial year.

Operating Result

The surplus/(deficit) after providing for income tax amounted to \$602 (2023 \$29,871).

Robert Nicholls - President

Chloe Jones - Treasurer

Dated: 22/10/2024.

GALLERY KAIELA INCORPORATED

TREASURER'S REPORT

Income Statement and Net Result

Kaiela Arts grew partnerships and funding to achieve an excellent end of year result again in 2024. A range of strategic partnerships, commissions, and grants were secured throughout the year enabling Kaiela Arts to increase total revenue to \$814,099 (an increase of 40% from the previous year) and a net operating result of \$602 surplus was posted. Despite the rising cost of living and the impact this is having on consumer spending, revenue generated from sale of artwork, products and workshops remained relatively stable while income and expenditure relating to projects and provision of programs, materials and equipment for artists significantly increased. These successes reflect the hard work of our staff and Board, sound practice in managing available funds, and the strength of our partnerships and networks which have generated and grown support for the organization.

Cash Flow

The cash performance and position of Kaiela Arts remain sound. As of 30 June 2024, Kaiela Arts' net cash and cash equivalents is at \$330,751. This translates to a quick ratio of 1.72 (liabilities can be covered 1.72 times). A quick ratio of 1 is considered favourable which means the organisation's financial position is extremely favourable.

Amounts owing to Kaiela Arts is \$55,116, with Kaiela Arts owing to creditors of \$67,139. Income in advance held is \$107,878 which we anticipate using in full in the next financial year. Balance Sheet Net assets at the year-end of \$261,269 indicate the organisation's efforts towards maintaining financial stability as we continue to rebuild and support First Nations artists in the post COVID19 pandemic era.

Corporate Governance

Throughout the year, Kaiela Arts continued its commitment to strong management and good corporate governance, paying attention to all aspects of planning and careful management of the financial position and performance of the organisation. Goulburn Murray Audit Services have conducted the annual audit for Kaiela Arts. Our association with auditors is critical in enabling us to continue improving our governance and reporting structures and reflects our commitment to good corporate governance. The Board will continue to work with management in 2024 and beyond to ensure the financial future of the organisation is healthy.

Prepared by:
Chloe Jones
Treasurer
Kaiela Arts

October 1st 2024

GALLERY KAIELA INCORPORATED

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Revenue and Other Income	2	169,355	174,784
Grant Funding			
Department of Infrastructure, Transport, Regional Development and Communications - IVAIS		80,000	80,000
Department of Infrastructure, Transport, Regional Development and Communications - IVAIS - Recovery		134,000	2,000
Rumbalara Aboriginal Co-operative		85,500	25,790
Department of Education and Training - SPP		25,899	16,534
Regional Arts Victoria		27,000	-
Creative Victoria - OIP		250,000	250,000
Helen McPherson Smith Trust		-	20,000
Other Grant Funding		42,345	9,050
Total Revenue and Other Income		814,099	578,158
Expenses			
Changes in inventories		281	720
Materials and consumables		(156,759)	(132,207)
Employee benefits expense salary		(335,906)	(239,074)
Employee benefits expense superannuation		(35,367)	(24,604)
Employee benefits expense other		(32,773)	(24,973)
Depreciation expense		(6,456)	(3,280)
Program and event expense		(86,078)	(20,188)
Occupancy expense		(24,320)	(3,285)
Insurance expense		(12,107)	(5,497)
Utilities expense		(12,969)	(14,556)
Consulting, Accounting and legal		(59,120)	(44,037)
Finance expense		-	-
Administration expense		(24,534)	(19,959)
Marketing and promotion		(15,203)	(7,002)
Other expense		(12,186)	(10,345)
Total Expenses		(813,497)	(548,287)
Surplus (deficit) before income tax		602	29,871
Income tax expense		-	-
Surplus (deficit) for the year		602	29,871

The accompanying notes form part of these financial statements.

GALLERY KAIELA INCORPORATED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	330,751	188,627
Accounts receivable and other debtors	4	55,116	298,276
Inventory		35,961	35,680
Prepaid expenses		14,489	-
TOTAL CURRENT ASSETS		436,317	522,583
NON-CURRENT ASSETS			
Property, plant and equipment	5	17,620	22,100
TOTAL NON-CURRENT ASSETS		17,620	22,100
TOTAL ASSETS		453,937	544,683
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	6	67,139	56,323
Contract liabilities	7	107,878	214,500
Provisions	8	17,651	13,193
TOTAL CURRENT LIABILITIES		192,668	284,016
TOTAL LIABILITIES		192,668	284,016
NET ASSETS		261,269	260,667
MEMBERS' FUNDS			
Retained earnings		261,269	260,667
TOTAL MEMBERS' FUNDS		261,269	260,667

The accompanying notes form part of these financial statements.

GALLERY KAIELA INCORPORATED
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2024

	Retained Earnings \$	Total \$
Balance at 1 July 2022	230,796	230,796
Comprehensive income		
Surplus (deficit) attributable to members	29,871	29,871
Balance at 30 June 2023	<u>260,667</u>	<u>260,667</u>
Comprehensive income		
Surplus (deficit) attributable to members	602	602
Balance at 30 June 2024	<u><u>261,269</u></u>	<u><u>261,269</u></u>

The accompanying notes form part of these financial statements.

GALLERY KAIELA INCORPORATED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from customers		1,028,479	516,302
Payment to suppliers and employees		(888,928)	(565,515)
Interest received		4,549	2,563
Interest paid		-	-
Net cash provided by operating activities	9(b)	<u>144,100</u>	<u>(46,650)</u>
Cash flows from investing activities			
Proceeds from sale of Property, Plant & Equipment		-	-
Purchase of Property, Plant & Equipment		<u>(1,976)</u>	<u>(20,137)</u>
Net cash provided by (used in) investing activities		<u>(1,976)</u>	<u>(20,137)</u>
Cash flows from financing activities			
Repayment of equipment contract		<u>-</u>	<u>(5,588)</u>
Net cash provided by (used in) financing activities		<u>-</u>	<u>(5,588)</u>
Net increase in cash held		142,124	(72,375)
Cash and cash equivalents at beginning of financial year		<u>188,627</u>	<u>261,002</u>
Cash and cash equivalents at end of financial year	9(a)	<u><u>330,751</u></u>	<u><u>188,627</u></u>

The accompanying notes form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES

These financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Vic). The committee has determined that the association is not a reporting entity. The Association is a not-for-profit entity.

The financial statements have been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

(a) Income Tax

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

(b) 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.

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

Depreciation

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.

(c) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(d) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

(e) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

(g) Revenue and Other Income

Non-reciprocal grant revenue is recognised in the statement of comprehensive income when the association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the association and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The association receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of comprehensive income.

Donations and bequests are recognised as revenue when received.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

All revenue is stated net of the amount of goods and services tax (GST).

(h) Accounts Payable and Other Payables

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

(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 Tax 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.

(j) Inventories

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

GALLERY KAIELA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
2. REVENUE			
Sales of Goods and Workshops		156,964	157,142
		<u>156,964</u>	<u>157,142</u>
OTHER INCOME			
Venue hire		-	136
Donations		59	210
Interest income		4,549	2,564
Profit/(loss) on sale of plant and equipment		-	-
Other income		7,783	14,732
		<u>12,391</u>	<u>17,642</u>
		<u>169,355</u>	<u>174,784</u>
3. CASH AND CASH EQUIVALENTS			
Cash on hand		250	198
Cash at bank		330,501	188,429
		<u>330,751</u>	<u>188,627</u>
4. ACCOUNTS RECEIVABLE AND OTHER DEBTORS			
Accounts receivable		55,116	249,186
Other debtor		-	45,423
Rental bond		-	3,667
		<u>55,116</u>	<u>298,276</u>
5. PROPERTY, PLANT AND EQUIPMENT			
Plant and equipment		29,404	27,428
Less accumulated depreciation		(11,784)	(5,328)
Total property, plant and equipment		<u>17,620</u>	<u>22,100</u>
6. ACCOUNTS PAYABLE AND OTHER PAYABLES			
Accounts payable		37,537	34,577
Other payables		29,602	21,746
		<u>67,139</u>	<u>56,323</u>
7. CONTRACT LIABILITIES			
Regional Arts Victoria		-	27,000
Rumbalara Aboriginal Co-operative		-	85,500
IVAIS - Website Redevelopment Project		-	57,000
Creative Victoria - Creative Spaces		47,878	-
Department of Education and Training		60,000	30,000
Other		-	15,000
		<u>107,878</u>	<u>214,500</u>

GALLERY KAIELA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
8. PROVISIONS			
Provision for annual leave:			
Annual leave and time in lieu		<u>17,651</u>	<u>13,193</u>
Provision for long service leave:			
Long service leave		<u>-</u>	<u>-</u>
9. CASH FLOW INFORMATION			
(a) Reconciliation of Cash			
Cash at the end of financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:			
Cash on Hand		250	198
Cash at Bank		330,501	188,429
		<u>330,751</u>	<u>188,627</u>
(b) Reconciliation of cash flow from operations with profit			
Profit (Loss) after income tax		602	29,871
Non-cash flows in profit:			
Depreciation and amortisation expenses		6,456	3,280
(Profit)/Loss on sale of plant and equipment		-	-
Changes in Assets & Liabilities:			
(Increase)/decrease in inventories		(281)	(720)
(Increase)/decrease in accounts receivable		243,160	(271,002)
(Increase)/decrease in prepaid expenses		(14,489)	-
Increase/(decrease) in accounts and other payable		10,816	22,518
Increase/(decrease) in contract liabilities		(106,622)	161,250
Increase/(decrease) in employee provisions		4,458	8,153
Net cash provided by operating activities		<u>144,100</u>	<u>(46,650)</u>
10. EVENTS AFTER THE REPORTING PERIOD			

The Committee is not aware of any significant events since the end of the reporting period.

GALLERY KAIELA INCORPORATED

RESPONSIBLE PERSONS' DECLARATION

Per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The responsible persons declare that in the responsible persons' opinion:

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

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.


Robert Nicholls - President


Chloe Jones - Treasurer

Dated: 22/10/2024.





INDEPENDENT AUDITOR’S REPORT

To the Members of Gallery Kaiela Incorporated

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Gallery Kaiela Incorporated, which comprises the statement of financial position as at 30 June 2024, the income statement, 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 responsible entities’ declaration.

In my opinion the financial report of Gallery Kaiela Incorporated has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(a) giving a true and fair view of the registered entity’s financial position as at 30 June 2024 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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 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 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.

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

The responsible entities are responsible for the other information. The other information comprises the information included in the registered entity’s annual report for the year ended 30 June 2024, but does not include the financial report and my auditor’s report thereon.

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

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.

Responsibilities of Responsible Entities for the Financial Report

The responsible entities 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 entities determine is necessary to enable

	Shepparton Finley Deniliquin	375 Wyndham Street, Shepparton VIC 3630 P.O Box 5, Shepparton VIC 3632	T (03) 5821 4622 F (03) 5821 1598	ABN 87 650 289 286
		Liability limited by a scheme approved under Professional Standards Legislation		

the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, responsible entities 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 entities either intends to liquidate the registered entity or to cease operations or has no realistic alternative but to do so.

The responsible entities are responsible for overseeing the registered entity’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report5 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 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 registered entity’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of the responsible entities’ 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 registered entity’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 our auditor’s report. However, future events or conditions may cause the registered entity 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.

I communicate with the responsible entities 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.



Michael Milne CA
Date: 22 October 2024
375 Wyndham Street Shepparton, VIC 3630



BOARD

President: Robert ‘Bobby’ Nicholls
Vice-President: Belinda Briggs
Secretary: Dierdre Robertson
Treasurer: Chloe Jones
Felicia Dean (up until November 2023)
Michael Tynan
Caroline Martin (up until November 2023)
Troy Firebrace
Frances Nicholson (up until January 2024)
Dixon Patten
Alice Pettit

Image: Some of our people at KINnected Gathering 2024, L-R (standing) Lyn Thorpe, River Loizou, Lillie Walker, Troy Firebrace, Tarli Dean Atkinson, Ebony Joachim, Chloe Jones, Bryan Andy; L-R (seated) Amy Briggs, Glennys Briggs, Laurel Robinson, Ally Knight, photography by James Henry.

STAFF

Art Centre Manager: Anita Larkin
Strategic Cultural Projects Lead: Lyn Thorpe
Front of House and Digital Communications Coordinator: Tarn Parker
Galnyatj Coordinator: Ally Knight
Studio and Projects Coordinator (up until May 2024): Tammy-Lee Atkinson
Administration and Marketing Coordinator (up until February 2024): Jean Miller Fowler
Art Centre Assistant: Tarli Dean Atkinson
Galnyatj Visual Arts Educator/ Mentor: Kristen Retallick
Art Centre Assistant: Chris Walker (up to April 2024)
Art Centre Assistant: Alkina Edwards (March – May 2024)
Front of House Coordinator: Lillie Walker
Art Centre Assistant: Stephanie Walker
Art Centre Assistant: Sam Forrester
Marketing Consultant: Marc Riviere

Kaiela Arts
 03 5821 9842
 info@kaielaarts.org.au
 Ground Floor, 530 Wyndham Street
 PO Box 766
 Yorta Yorta Country Shepparton Vic 3630
 www.kaielaarts.org.au

We thank our funders:



Our partners:



Right: Detail from *Guka-Grub in Ground* by Brett Wilson, 2024, acrylic on Belgian linen, 101.6cm x 101.6cm.
 Front and back cover: *jirringawan-il Maloga-yin* by Lyn Thorpe, 2023, Natural pigments and acrylic on Belgian linen, 50.8cm x 76.2cm





kaielaarts.org.au