



**NSW ABORIGINAL CULTURE, HERITAGE
AND ARTS ASSOCIATION INC**
ANNUAL REPORT 2023

We acknowledge all Aboriginal People of the lands on which we live and work as Traditional Custodians with continuing connection to land, waters, place and community while paying respect to their Elders past and present.

ACHAA is grateful to the following for financial support received in 2022-23



ACHAA is also grateful to the following for their pro bono support in 2022-23



Special thanks to Victoria Cleland, Museums & Galleries of NSW Communications Co-ordinator, for design and layout of ACHAA Annual Report 2023.

ACHAA is the Peak Service Body for the community-controlled place-based sector engaged in the Aboriginal arts, culture and heritage of New South Wales and is a not-for-profit registered charity.

Cover Image: *The Elders keeping the fire burning* on by Wiradjuri-Biripi artist James Simon, image of banner hanging in the atrium of Broadway Sydney for NAIDOC 2023. This activation was a partnership between Broadway Sydney and ACHAA Member Boomalli Aboriginal Artists Co-operative. Image courtesy of Broadway Sydney.

ACHAA Registered Address:
The Arts Exchange
Level 1
10 Hickson Rd
The Rocks NSW 2000
ABN 83 933 088 435

TABLE OF CONTENTS

Acknowledgement of Country	2
Sponsors and Supporters Acknowledgement	2
Statement of Purpose	4
ACHAA Directors Report	6
List of ACHAA Members	13
Member Highlights	14
Board Members Report on Financials	22
Independent Auditor's Declaration	23
Audited Financial Statements	24
Notes to Financial Statements	28
Board Members Declaration	38
Independent Auditors Report	39

STATEMENT OF PURPOSE

ACHAA members at the ACHAA Yarrowarra Conference. Photo by Marly Morgan.

ACHAA is a member network of resilient and sustainable Aboriginal culture, heritage and arts organisations advancing their community's cultural and creative aspirations.

According to its Constitution, the association has the following aims and objectives:

- a) Create a sustainable and resilient network of NSW Aboriginal Culture, Heritage & Arts organisations
- b) Provide and facilitate training and development for those who work and volunteer in the NSW Aboriginal culture, heritage and arts place -based sector
- c) Promote the value of NSW Aboriginal culture, heritage and arts and artists to the broader arts, heritage and culture sector and wider community
- d) Engage with all levels of government and non-government organisations for the support and promotion of NSW Aboriginal culture, heritage and arts.



ACHAA achieved significant growth in a number of areas in 2022-23 as it moved towards its standalone independence as a Peak Body for Aboriginal culture, heritage and arts place-based practice in NSW.

Amongst these achievements were:

- Growing core membership to 20 Aboriginal community-controlled organisations by approving three new members
- Growing revenue by \$200,000 through diversified funding
- Growing awareness of ACHAA through participation in other conferences
- Growing advocacy reach and influence through participation in the Coalition of Aboriginal Peak Organisations
- Growing attendance at ACHAA Conferences.

ACHAA's move towards independence was also supported through its successful Expression of Interest to Create NSW for ACHAA's own office space within the Arts Exchange building in The Rocks. With funding support from the Indigenous Visual Arts Industry Support program, ACHAA will move into Level 3 space in the latter part of 2023.

ACHAA Condobolin Conference

ACHAA's conferences, largely supported by Create NSW remain its core activity for supporting its members to be resilient and sustainable in their cultural and creative ambitions for their communities. Members

rate the conferences most highly for the opportunity to see another member's centre, understand its operations and programming as well as networking with other members to share ideas, initiatives and issues.

Our ACHAA Condobolin Conference in September 2023 at the Wiradjuri Study Centre was our largest regional gathering ever, attracting 36 delegates. With Covid Restart funding from Create NSW, we were finally able to hold this event as it was timed to coincide with the Wiradjuri Study Centre's SkyFest which had been postponed due to impacts of Covid/ extreme weather. Even though heavy rains and flooding persisted, ACHAA members attended from Deniliquin, Bourke, Trangie, Walgett, Moree, Coffs Harbour, Kempsey, Albury, Newcastle and Sydney. The funding allowed us to meet up with some of the Regional Aboriginal Arts Officers including ACHAA Associate Members Arts Outwest and Murray Arts. Four ACHAA members organisations also involved in the Digitisation Pilot Program also held a workshop the day before the conference, meaning there were also representatives at the conference from Create NSW and State Library of NSW. We were also pleased to host members of the NSW Aboriginal Languages Trust to advocate and build relationships with ACHAA members.

ACHAA Yarrowarra Conference

Yarrowarra Aboriginal Cultural Centre at Corindi Beach on Gumbaynggirr Country was the host venue for ACHAA's May 2023

Conference and cultural gathering. Within Yarrowarra's bushland setting, there is the Wadjar Regional Indigenous Gallery, the Jalumbo Keeping Place, workshop space, Bora Ground and the Nuralamee Conference Centre. The conference centre has its own accommodation which members utilised for an immersive two day experience. This limited the number of members who could attend but still attracted 24 members including those from Tweed Heads and Eden who had not previously attended an ACHAA Conference.

The Digitisation Pilot group again had a Create NSW/State Library workshop the day before the conference, culminating in a visit to the Arrawarra Fish Traps followed by the opportunity to see how Yarrowarra staff were digitising related items. The ACHAA Conference also included cultural workshops from the centre's extensive menu of program options and included bush food/medicine walks, art making and campfire stories with Elder Aunty Angela Brown. The Conference bush tucker dinner was prepared by in house chef Bob Palmer and featured a music performance by Gumbaynggirr singer/songwriter Manduway Dutton. As well as conference presentations from Create NSW and State Library, other presenters included Regional NSW and Aboriginal Affairs as well as members themselves including participation in a strategic planning workshop.

Other Conferences and events

As part of the strategic direction to enhance ACHAA's profile and advocacy role, some ACHAA members plus the ACHAA General Manager Steve Miller made other conference presentations around the theme of Living Centres for Living Cultures. These conferences were:

- Purrumpa national gathering on Kurna Lands in Adelaide, marking 50 years of the Aboriginal and Torres Strait Islander Arts Board of the Australia Council
- Australian Museums & Galleries Association (AMAGA) National Conference on Awabakal/Worimi Lands in Newcastle/Williamstown
- Three ACHAA members and General Manager Steve Miller also attended the Darwin Aboriginal Art Fair at the invitation and with support from DAAF with the intention to encourage more representation by NSW Aboriginal artists at DAAF.

Steve Miller also presented at:

- Regional Stakeholders Day on Gadigal Lands at the Powerhouse Museum
- Emerging Curators Workshop at the Armidale Aboriginal Cultural Centre organised by Arts North West
- The Aboriginal Regional Arts Alliance online festival *Here, Now and Always*.

Steve Miller also attended:

- Aboriginal Languages Trust three day conference on Darkinjung Lands at Terrigal

- *Return: reconnecting objects and collections with people and places* seminar on Wiradjuri Lands in Wagga, organised by the Australian National University and the Museum of the Riverina.

Consultations and Advocacy

Via the General Manager Steve Miller, ACHAA has advocated on behalf of members to the Federal Office of the Arts for Revive, the National Arts and Culture Policy; to Aboriginal Affairs NSW on heritage, research and resourcing formal partnerships to empower the community-controlled sector (Closing the Gap Priority Reforms 1 and 2), Create NSW, Destination NSW, Regional NSW, Aboriginal Languages Trust, Crown Lands, TAFE NSW (specifically Eora TAFE, Redfern), National Association of Visual Artists (NAVA) and through ACHAA's membership of the Coalition of Aboriginal Peak Organisations (CAPO) to various NSW Government Ministers and Departments.

ACHAA Constitution

A total of 31 amendments were made to ACHAA's Constitution at its Annual General Meeting and a subsequent Special General Meeting, both conducted online. The constitutional amendments were necessary following NSW Fair Trading's updates to its model constitution for not for profits and requirements needed for ACHAA to apply for its Deductible Gift Recipient (DGR) status.

Consultants

Muruwari and Ngemba consultant Donna Fernando was engaged by ACHAA during 22-23 for member site visits to:

- Audit their cultural material collections
- Introduce them to participating in the ACHAA website including selling their artists works online
- Understand their visual arts collections and artists towards a potential ACHAA touring exhibition.

Extreme weather causing widespread flooding hampered site visits in late 2022 and more recently Covid and Sorry Business have also caused delays. The project should be completed by the end of 2023 and nearly all ACHAA members, including new members will have participated.

ACHAA also engaged the Indigenous Service Group of Deloitte Australia to work on its Business Plan towards multi-year funding and sponsorship/philanthropic opportunities.

Communications

Staff resourcing continues to disrupt regular communications channels. ACHAA has received funding from the Federal Government's Indigenous Visual Arts Industry Support (IVAIS) for the appointment of a Communications and Engagement Officer as part of its transition to standalone independence. This appointment is expected in early 2024 and will have responsibility for all communications channels including the

new ACHAA website also launching at this time. In the meantime, communication with members continues through the Funding & Opportunities e-newsletter and the ACHAA Facebook page.

IMAGinE Awards

Every year, ACHAA presents two awards at the Museums & Galleries of NSW IMAGinE Awards. ACHAA Board Member Alison Williams from the Yarrowarra Aboriginal Cultural Centre announced the recipients of the 2022 ACHAA Imagine Awards at the Chau Chak Wing Museum at Sydney University. They were:

- ACHAA Award for Outstanding Lifetime Contribution to NSW Aboriginal culture, heritage and arts: Uncle Clem Dodd and the Dharriwaa Elders Group
- ACHAA Award for Excellence by a NSW Aboriginal Curator: Bronwyn Bancroft for *Made with Love: Euphemia Augustina Leoda Bostock* at Boomalli Aboriginal Artists Co-operative.

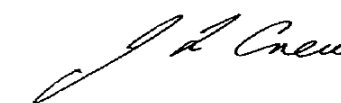
Because of the timing of the awards with a Digitisation Pilot workshop, a number of ACHAA members were able to attend the awards for the first time. Unfortunately Dharriwaa Elders were not able to attend the awards but held a special luncheon at their Walgett Keeping Placing to celebrate. ACHAA is grateful to Museums & Galleries of NSW for supporting its participation in the IMAGinE Awards.

Board Members and Meetings

For 22-23 the ACHAA Board comprised:

- Jeanette Crew representing Yarkuwa Indigenous Knowledge Centre – Chairperson
- Alison Williams representing Yarrowarra Aboriginal Cultural Centre – Treasurer/Secretary
- Clem Dodd representing Dharriwaa Elders Group – Board member
- Di Smith representing Wungunja Cultural Centre – Board Member
- Peter White representing Museums of History – Board Member

As an association of organisations, it is the ACHAA member organisation that holds the position. One Associate Member can hold a Board position. The Board maintains a 100% Aboriginal representation. The Board met on seven occasions online during 22-23 with some decision made by electronic means out of session as per the ACHAA Constitution. Board members are all volunteers and receive no remuneration for carrying out their responsibilities. We thank the Board for their dedication to NSW Aboriginal culture, heritage and arts.



Jeanette Crew
Chairperson
On behalf of the ACHAA Board



Winner of The ACHAA Award for Excellence by a NSW Aboriginal Curator Dr Bronwyn Bancroft, left, with Aunty Euphemia Bostock whose retrospective was the subject of the winning exhibition at Boomalli Aboriginal Artists Co-operative, at the 2022 IMAGinE Awards. Photo by Lucy Parakhina.

ACHAA MEMBERSHIP 2022-23



ACHAA members at the ACHAA Yarrowarra Conference. Photo by Marly Morgan.

Full Members

- Armidale Aboriginal Cultural Centre
- Boomalli Aboriginal Artists Co-operative
- Brewarrina Aboriginal Cultural Museum
- Callara Culture & Heritage Aboriginal Corporation
- Dharriwaa Elders Group
- Dunghutti-Ngaku Aboriginal Art Gallery
- Illawarra Aboriginal Cultural Centre
- Mindaribba Local Aboriginal Land Council
- Minjungbal Aboriginal Museum and Cultural Centre
- Miromaa Language and Technology Centre
- Muda Aboriginal Corporation/Bourke Aboriginal Art Gallery
- Murrook Culture Centre
- Muru Mittigar Cultural Centre
- Tranby Aboriginal Co-Operative
- Twofold Aboriginal Corporation/Monaroo Bobberrer Gudu Cultural Centre
- Umbarra Cultural Centre
- Wiradjuri Study Centre
- Wungunja Cultural Centre
- Yarkuwa Indigenous Knowledge Centre
- Yarrowarra Aboriginal Cultural Centre

Full ACHAA Members represent the Aboriginal community-controlled arts, culture and heritage spaces of NSW

Associate Members

- Art Gallery of NSW
- Arts Outwest/Kew-Y-Ahn Gallery
- Australian Design Centre
- Australian Museum
- BAKA Cultural Centre (in development)
- Bathurst Regional Art Gallery
- Blacktown Arts Centre
- Clarence Valley Council
- Dhiiyaan Centre, Moree
- Mudgee Local Aboriginal Land Council
- Murray Art Museum Albury
- Murray Arts/Burraja Gallery
- Museums & Galleries of NSW
- Museum of Art & Culture, Lake Macquarie
- Museum of Contemporary Art
- Museums of History NSW
- Port Macquarie Historical Society
- Powerhouse Museum
- State Library of NSW
- Wonnarua Nation Aboriginal Corporation

Associate Members are other organisations that support ACHAA's aims and objectives but do not have voting rights.

MEMBER HIGHLIGHTS

These are just some ACHAA member highlights 22-23, recieved at publication deadline. Images provided by Member Centres.



Boomalli Aboriginal Artists Co-operative

- Boomalli celebrated its 35th Anniversary in November 2022, with a retrospective exhibition *Duration* curated by Kyra Kum-Sing and Dr. Bronwyn Bancroft
- Launched new website developed by NGNY with stockroom catalogue, virtual exhibition archive and online shop
- Dr. Bronwyn Bancroft received the ACHAA Aboriginal Curator Award for Euphemia Bostock's solo retrospective *Made with Love*
- Collaborated with ABSTARR and Gregory Phillips to produce the *Celebrating Arone Meeks* float at this year's World Pride Mardi Gras Parade. The float won Most Fabulous Parade Entry (pictured above)
- NAIDOC public activations in partnership with Broadway Shopping Centre Sydney including a large-scale banner and floor installation by James P. Simon, travelator artwork and installation work by Hayley Pigram, workshops with Darren Charlwood and a two-week pop up shop
- Boomalli partnered with Vicinity Centres and Chas Clarkson to develop

- an immersive experience for the Queen Victoria Building's iconic Christmas tree display. Dr. Bronwyn Bancroft curated and provided cultural consultancy around the activation. Boomalli artists, Jeffrey Samuels and Jude Jarrett hand painted 24 flannel flower decorations for the tree
- City of Sydney acquired works by five Boomalli Artists in June 2023
 - Other exhibitions included: *Umbarra (Black Duck) takes flight!* in collaboration with Umbarra Aboriginal Cultural Centre (Wallaga Lake), *Baya Ngara Banga* Sydney World Pride and Annual Mardi Gras Show curated by Steven Ross, *What a little yarn can do* Mentoring exhibition curated by Dennis Golding, *Rectitude* Boomalli Annual Members Show curated by Kyra Kum-Sing, External exhibitions with Strathfield Library, Chrissie Cotter Gallery, Urbis, St Vincent's Hospital, Articulate Gallery, TBWA, Chris O'Brien and TSA.

Dunghutti-Ngaku Aboriginal Art Gallery

- In the 2022-2023 year, artwork sales totalled \$57,368. Including paintings, prints and cards, with 685 works sold. A total of \$45,712.00 was paid to artists – a substantial 41% increase on the \$33,291.50 paid to artists in the previous financial year
- The enhanced DNAAG website provides current information on gallery artworks and artists, with a blog and weekly subscriber newsletter publicising current and proposed developments. Links to dedicated Facebook and Instagram pages are being established



- The gallery has broadened its range of fine art prints and greeting cards based on the works of DNAAG artists from the mid north coast. These are produced in-house and are available for purchase on-line through the DNAAG website and will soon also be available through the ACHAA website
- DNAAG artists have participated in the Kempsey Laneway Project, with works by Leo Wright, Mabel Ritchie, Gus Kelly and Jaluka Rosalee Quinlin transferred to lightbox displays. Jason Ridgeway has contributed a large-scale mural to the display
- With funding provided through IVAIS for technology, the gallery has been able to update its signage, install gallery lighting, purchase a high level A3 Image scanner, and install a graphics-ready laptop computer
- The gallery conducted a competition through the local high schools for designs for a large format banner for portable display. Students worked with local Dunghutti artist Leo Leeko Wright to transfer their successful designs to the banner (pictured above)
- Gallery Assistant, Rachel Cross, has increased her working time at the gallery to three days per week. Rachel is also among the most successful exhibiting artists at the gallery. As a Dunghutti woman, her cultural knowledge remains an asset to the gallery.

Dharriwaa Elders Group

- DEG continues to be extensively involved in solutions to Walgett's freshwater issues and the mitigation efforts in the meantime to ensure safe drinking water for mob
- Uncle Clem Dodd and the Dharriwaa Elders Group were honoured with the ACHAA Lifetime Contribution to NSW Aboriginal Culture, Heritage & Arts Award
- NAIDOC activities included a live streaming session from DEG with historian Michael Bennett on Aboriginal police trackers around Walgett and NSW
- Continued successful Yuwaya Ngarra-li Partnership with University of NSW.



MEMBER HIGHLIGHTS



Illawarra Aboriginal Culture Centre

- Art Exhibition by the Weaving Group was a huge success
- Strengthening Women Group continued to grow and has attended a number of events such as NAIDOC at Bellambi Point and morning tea with Mission Australia
- Started a Language and Culture Program that is continuing until the end of 2023.

Minjungbal Museum and Cultural Centre

- Upgraded Margaret Kay display with new display cabinets and cataloguing all objects in partnership with Tweed Regional Museum
- Another successful NAIDOC week with community attending across three days held onsite: Flag Raising, Cultural Day and entry to the Hall of Fame and the Seniors Lunch

- National Parks & Wildlife Service installed a new roof for Minjungbal Museum and Cultural Centre
- Worked with Tweed Byron Local Aboriginal Land Council to obtain funding from Regional NSW of \$1,752,200 to rebuild the Walk on Water Boardwalk
- Had another successful year of guided tours and entry to the museum by students, tourists and large corporate group bookings.



Murrook Culture Centre

- Interior fit out of the exhibition space began in February 2023 during which relocatable interior walls and stairwell access to mezzanine storage were built
- Installation of eighteen metres of LED screens, creating the immersive experience that sits at the heart of the space
- Bespoke furniture housing interactive story elements arrived in March

- Interior fit out and implementation of the first phase of display content including an animated Dreaming story narrated by the late Uncle Graeme Russell, interactive immersive LED experience of Country, and projection corner was completed by May for a preview for members of Worimi WLALC
- Arrival of our refurbished Worimi warrior "Ned" with his new wife and baby (pictured below). The refurbishment process took eight months at Natureworks, Queensland, where the worse for wear Ned was sent in late 2021. They now stand in pride of place at our front entrance
- Welcomed the Australian Museums and Galleries Association (AMAGA) annual conference in May, playing host for their Welcome Gala event and Regional, Remote and Community day, catering for nearly 350 delegates.



Muru Mittigar Cultural Centre

- More than 5000 children participated in our culture programs
- Increased cultural centre workforce to two full time and three casual staff
- Increased delivery of professional development programs
- Ongoing consultations to promote Dharug and Aboriginal history/culture and lessen the impact of development on the land.

Wadjar Regional Indigenous Gallery

- Hosted six exhibitions and many workshops, creating professional development opportunities for artists and making new connections with many Aboriginal groups/artists
- Hosted our first Guri artist in residence program and with Belle Budden staying for two weeks making use of the gallery, pottery shed and workshop areas.
- Free NAIDOC Day community event Saving our coastal emu art, food, dance

MEMBER HIGHLIGHTS



and story. Other exhibitions were:

- *Janguurr Surrounded by Medicine* an exploration of local native plant use through a botanical and ancient lens.
- *All Fired Up Stories in Clay* Regional First Nations artists showcasing the translation of stories and culture into clay creations, with two public workshops
- *Baaliba Matjarrbirang Made from our hands* featuring the work of Biripai artists Nicole Duncan and Jeremy Saunders
- *Our Living Language the language of Country* with installation pieces and works from Gumbaynggirr Elders and artists. In collaboration with the State Library NSW and Muurrbay Language and Culture Centre
- *Ngayanbading* A partnership project with Southern and Northern Gumbaynggirr community groups to re-create the endangered Gold Tipped Bat roosts using traditional weaving techniques. Made possible with funding from DPIE NSW & Saving Our Species. We invited community to join us and developed workshops and information for future species roost creation
- Hosted 61 self-managed events as well as a large number of cultural bookings
- Most popular event was *Mother Spirit*, the annual Guri women's gathering

that culminates in a one day gathering open to all women, attracting 221 women and bringing female artists and performers together in a day of unity and celebration

- Annual *Dream On!* Festival had a big community turn out. One Mob Radio MC'd the event and local First Nations dancers and musicians performed. We hosted markets and a range of cultural activities for everyone to enjoy and provided delicious tucker
- Also hosted ACHAA Yarrawarra Conference 2023 in May with 25 member delegates having an immersive experience staying in on-site accommodation, experiencing aspects of the cultural programming and bush tucker
- Receive an extra two years' funding to digitise Yarrawarra's Cultural Heritage Collection, a huge task though excited for the launch of our on line data base in the coming year
- Successful in obtaining funds to build a new amenities block but engaging contractors was a challenge and delays resulted in budget blow-outs
- Holding space for community, arts and culture requires a large amount of resilience and energy. We adopted a weekly check in process for staff to keep an eye on burn out and staff well-being.

Wiradjuri Study Centre

- Condo SkyFest 2022 was hosted at the Wiradjuri Study Centre in September, featuring a full weekend of Wiradjuri food, music, dancing, visual arts, crafts, stargazing, talks, footy, fishing, and gala dinner under the stars



- About 35 ACHAA delegates and presenters attended a two-day conference at the Wiradjuri Study Centre in conjunction with SkyFest
- Artists, authors and creatives Bev Coe, Zannette Coe, Stephen Lemmon, Uncle Dick Richards, Craig Cromelin and Orange Bush Babies Playgroup shared stories, art and language in collaboration with Yarn Health to produce books to share with community funded through the Federal Government's Language and Arts Program. Bev, Zannette and Stephen wrote and illustrated their own stories. The books include a QR code for people to access the stories online
- Language teacher Marion Packham regularly visited preschools, primary schools, and high schools to deliver Wiradjuri language lessons to all students, some of whom also come to the centre. Two local high school language students also completed work experience at the centre
- The language program has also delivered pop up workshops for adults of the community to learn language, as well as parents from the 'Teaching as Parents' (TAP) program
- Also cultural learning experiences for people of all ages to understand and appreciate Aboriginal culture and practices, language, boomerangs and other cultural objects, basket weaving, and a yarning circle with Elders
- Galari Bila Waga Dhaanys boys dance group (pictured above) performed at many community events. These young men embrace their culture through dance and are well respected within the community
- Sista Shed on Tuesday and Fridays for women to come together to yarn and engage in art in sessions run by local Aboriginal artist Bev Coe
- As a community functions venue, WSC hosts many events including public speaking, Footy for Fun and a colour run (Creative Community Concepts) as well as launches, conferences and training
- The Indigenous and wider Condobolin community participate in short courses to gain qualifications to further their skills to gain employment. Some courses run over the financial year were Traffic Controller Courses, Machinery Courses, Tafe NSW Pilot Program and Aboriginal Mental Health First Aid.

MEMBER HIGHLIGHTS



Wungunja Cultural Centre

- The planned extensions to the Wungunja Cultural Centre have now been completed at a cost of \$491,000. This work was possible due to obtaining a Road Safety Grant for Driver Reviver sites of \$130,014 and funding from NSW Aboriginal Land Council Community Fund for \$150,000, Trangie Local Aboriginal Land Council contributed the balance
- The new exhibition space has been very popular at the Centre with new art contributed by Douglas Peckham, Sandra Peckham and Tanya McMaster currently being showcased
- The Creative Capital First Nations Digitisation Project continues and is due for completion in March 2025. This project has allowed the engagement of a Digitisation Officer that will continue to photograph and record cultural collections and items acquired by the Centre
- Further funding has been made available to the Centre to restore the Rovers Den from Mining Group Resource Capital Funds Foundation for \$7,300.00 and National Indigenous Australian Agency for \$35,000
- Funding from National Indigenous

Australian Agency has also been made available to upgrade the kitchen to a commercial kitchen and provide an awning for the Memorial display of totems for Aboriginal wartime participants totalling \$64,000

- The Department of Veterans Affairs has also contributed \$10,000 for the Saluting Their Service Commemorations Program to help with costs associated with the memorial display
- Staff are still working on the resource document that will be made available for school group visits and visitors to the Centre. This has been funded by the Aboriginal Language Trust Grant program for \$15,000
- The Centre has also been involved in a Desert Pea Media production that included local Elders and students from the schools coming together to put stories to music and dance
- The Centre was also chosen by Orana Arts for the enCounter program. Artist, writer and performer Robert Salt was the chosen artist whose installation was on display for three months highlighting the complex issues of land, change, belonging and identity in a deeply personal visual essay. His piece was inspired by the Elders and community of Trangie, and included the use of imagery of the Goan waterhole and items held in the Wungunja Cultural Centre
- The Centre now has a wider variety of merchandise and giftware that includes handmade jewellery by local Aboriginal Elders. This jewellery is made from seeds and plant collections sourced locally along the Bogan River
- School activities and engagements

have recommenced on the completion of the extensions to the Centre and bus companies have called in for a visit and cuppa

- Family History day saw over 20 visitors come and talk to Michael Bennett from NTSCORP to update family records and make new connections to family
- Karen Hubatka is the new CEO for the Trangie Local Aboriginal Land Council which manages the Wungunja Centre, replacing Terrie Millgate who resigned.

Yarkuwa Indigenous Knowledge Centre

- Received a grant from NSW Creative Capital Program and has now purchased 394 Hay Road Deniliquin from NSW Properties. This site was originally the Windourin Shire office building completed in the mid Seventies and last used as the office for Murray Local Land Services about four years ago
- Yarkuwa will be redeveloping the back shed as a community facility and modernising the kitchen area
- This move coincides with Yarkuwa turning twenty and represents an investment in our next generations
- Most of 2022-23 was spent in rented premises with our previous premises at 104 End Street being vacated in October and temporary premises at 130 End Street in June. Due to the dedication of Board and Staff we were able to continue work particularly with our school partners. This included:
- Five language books produced with Deniliquin High School students: *Nyapa Lipkwil? (How Many Echidnas?)*; *Kethawil Pembengguk (Family)*;



Nyanya Yawirr? (What Animal Is That?); Penggek (My Body) and Nyakanda Tirrilkata (I Spy In The Sky)

- Between six and nine classes per week delivered at Deniliquin High School of which two to three are language classes per day. Others are in key learning areas including history, performing arts, technology and applied studies and music (translating the Wamba song into language)
- Translating signage around town into language is a project we do with year 7 students as well as teaching them to count and learn bound forms, changing the meaning of words eg tumikal means camp, tumikalek means my camp
- Three young male dancers performed a local welcome dance to open the Tyakuwala Festival (language) in January where we had a language information tent
- Two young community members spent a technology and language morning with all of St Michael's junior school, where they talked about technology, shields, coolamons, weapons and their local language, and finished with some dance activities.

Board Members’ Report

NSW Aboriginal Culture, Heritage and Arts Association Inc

The Board Members of NSW Aboriginal Culture, Heritage and Arts Association Inc present their Report together with the financial statements for the year ended 30 June 2023 and the Independent Audit Report thereon.

Board Members’ details and meetings

The following persons were Board Members of NSW Aboriginal Culture, Heritage and Arts Association Inc during or since the end of the financial year.

Name
Yarkuwa Indigenous Knowledge Centre Represented by Jeanette Crew
Dharriwaa Elders Group Represented by Clem Dodd
Yarrawarra Aboriginal Cultural Centre (Wadjar Regional Indigenous Gallery) Represented by Alison Williams
Wungunja Aboriginal Cultural Centre Represented by Di Smith
Sydney Living Museums (SLM) represented by Peter White

Operating result

The surplus for the period ending 30 June 2023 was \$774 (2022 surplus: \$29,588).

Dividends

The association’s constitution precludes the payment of dividends to members.

Members’ Guarantee

The liability of the members of the association to contribute towards the payment of the debts and liabilities of the association or the costs, charges and expenses of the winding up of the association is limited to the amount, if any, unpaid by the member in respect of membership of the association which is \$50 per annum (exclusive of GST).

Auditor’s independence declaration

A copy of the Auditor’s Independence Declaration as required under s.60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is included on page 4 of this financial report and forms part of the Board Members’ Report.

Signed in accordance with a resolution of the Board Members.



ALISON WILLIAMS
Treasurer

Corindi Beach

Dated 14 / 11 /2023

NSW ABORIGINAL CULTURE HERITAGE AND ARTS ASSOCIATION INC


ABN: 83 933 088 435

Auditor’s independence declaration under Section 52 of the Associations Incorporation Act 2009 to the members of NSW ABORIGINAL CULTURE HERITAGE AND ARTS ASSOCIATION INC

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Associations Incorporation Act 2009 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Name of Firm: Letizia Palmer Chartered Accountants



Name of Director: Simon Esler

Address: Level 1, 544 Beaufort Street, Mt Lawley WA 6050

Dated this 10th day of November 2023

Statement of Surplus or Deficit and Other Comprehensive Income

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

	Note	2023 \$	2022 \$
Revenue	4	124,651	100,476
Other income	4	10,032	930
Administration expenses		(898)	(6,364)
Program expenses		(133,011)	(65,454)
Surplus before income tax		774	29,588
Income tax expense	3.6		
Surplus for the year		774	29,588
Other comprehensive income for the year, net of income tax		-	-
Total comprehensive income for the year		774	29,588

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

Statement of Financial Position

As at 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

	Note	2023 \$	2022 \$
Assets			
Current			
Cash and cash equivalents	5	366,176	124,089
Trade and other receivables	6	6,339	506
Other assets	7	5,455	7,795
Current assets		377,970	132,390
Non-Current			
Website	8	24,959	24,959
Non-current assets		24,959	24,959
Total assets		402,929	157,349
Liabilities			
Current			
Trade and other payables	9	36,194	5,807
Other liabilities	10	320,356	105,936
Current liabilities		356,550	111,743
Non-Current liabilities		-	-
Total liabilities		356,550	111,743
Net assets		46,380	45,606
Equity			
General funds - unrestricted		46,380	45,606
Total equity		46,380	45,606

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

Statement of Changes in Equity

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

	General funds	Total equity
	\$	\$
Balance at 1 July 2021	16,018	16,018
Surplus for the year	29,588	29,588
Other comprehensive income	-	-
Total comprehensive income for the year	29,588	29,588
Balance at 30 June 2022	45,606	45,606
Balance at 1 July 2022	45,606	45,606
Surplus for the year	774	774
Other comprehensive income	-	-
Total comprehensive income for the year	46,380	46,380
Balance at 30 June 2023	46,380	46,380

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

Statement of Cash Flows

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

	Note	2023	2022
		\$	\$
Operating activities			
Receipts from:			
• GST movement		30,083	-
• Government grants		335,371	66,178
• Clients		8,570	5,170
Payments to clients, suppliers and employees:			
• Suppliers & employees		(131,204)	(72,872)
Net cash provided by operating activities		242,820	(1,524)
Investing activities			
Purchases of plant and equipment	8	(733)	(24,959)
Net cash used in investing activities		(733)	(24,959)
Net change in cash and cash equivalents		242,087	(26,483)
Cash and cash equivalents, beginning of year		124,089	150,572
Cash and cash equivalents, end of year	5	366,176	124,089

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

Notes to the Financial Statements

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

1 General information and statement of compliance

The financial report includes the financial statements and notes of NSW Aboriginal Culture, Heritage and Arts Association Inc. A description of the nature of the entity's operations and its principal activities are included in the Directors' Report, which is not part of the financial statements. The financial statements are presented in Australian dollars, which is NSW Aboriginal Culture, Heritage and Arts Association Inc's functional and presentation currency.

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These financial statements are special purpose financial statements that have been prepared in accordance with for the purposes of complying with the conditions of the funding agreement with the Department of Infrastructure, Transport, Regional Development and Communication. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of NSW Aboriginal Culture, Heritage & Arts Association Inc.

NSW Aboriginal Culture, Heritage and Arts Association Inc is a not-for-profit incorporated association limited by guarantee, incorporated and domiciled in Australia for the purpose of preparing the financial statements.

The financial statements for the year ended 30 June 2023 were approved and authorised for issuance by the Board Members.

2 Changes in accounting standards

The association is not required to adopt Australian Accounting Standards, as it is not required to prepare financial statements.

3 Summary of accounting policies

3.1 Overall considerations

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

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

3.2 Revenue

Revenue comprises revenue from the delivery of services, government grants, fundraising activities and client contributions. Revenue from services and donations is shown in Note 4.

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

Notes to the Financial Statements

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

3 Summary of accounting policies continued

3.2 Revenue continued

Government grants

A number of the association's programs are supported by grants received from the Federal, State and Local governments. Grant Income is recognised in accordance with AASB 15 if the contract has sufficiently specific performance obligations.

Grant income from contracts that do not contain sufficiently specific performance obligations is recognised under AASB 1058 as income when the association obtains control over the funds.

Client disbursements

Fees charged for care or services provided to clients are recognised when the service is provided.

Donations

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

Interest income

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

3.3 Operating expenses

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

3.4 Intangible assets

Recognition of other intangible assets:

Acquired intangible assets

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

Subsequent measurement

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

Amortisation is included within depreciation and amortisation.

Subsequent expenditures on the maintenance of computer software and brand names are expensed as incurred.

When an intangible asset is disposed of, the gain or loss on disposal is determined as the difference between the proceeds and the carrying amount of the asset, and is recognised in surplus or deficit within other income or other expenses.

3.5 Financial instruments

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

Notes to the Financial Statements

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

3 Summary of accounting policies continued

3.5 Financial instruments continued

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

Classification and subsequent measurement of financial assets

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

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

- amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI)

All income and expenses relating to financial assets that are recognised in the Statement of Surplus or Deficit and Other Comprehensive Income are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

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

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

Subsequent measurement of financial assets

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

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

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The association's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments as well as long-term deposits.

Trade and other receivables

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

The association assess impairment of trade receivables on a collective basis as they possess credit risk characteristics based on the days past due.

Notes to the Financial Statements

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

3 Summary of accounting policies continued

3.5 Financial instruments continued

Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely unchanged from AASB 139, the association's financial liabilities were not impacted by the adoption of AASB 9. However, for completeness, the accounting policy is disclosed below. The association's financial liabilities include borrowings and trade and other payables. Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the association designated a financial liability at fair value through surplus or deficit.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in surplus or deficit (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in surplus or deficit are included within finance costs or finance income.

3.6 Taxation

Income Tax

The association is a public benevolent institution for the purposes of Australian taxation legislation and is therefore exempt from income tax. This exemption has been confirmed by the Australian Taxation Office.

Goods and services tax (GST)

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

Receivables and payables are recognised inclusive of GST. The net amount of GST recoverable from or payable to the ATO is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from or payable to the ATO is classified as operating cash flows.

3.7 Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less. For the purposes of the statement of cash flows, cash and cash equivalents as defined above, net of any outstanding bank overdrafts.

3.8 Economic dependence

The financial report has been prepared on a going concern basis, which contemplates continuity of normal trading activities and the realisation of assets and settlement of liabilities in the normal course of business. The association's continued existence is ultimately dependent upon the success of membership and ongoing support from M&G NSW.

If the association is unable to continue as a going concern it may be required to realise its assets and extinguish its liabilities other than in the normal course of business and in amounts different from those stated in the financial report.

Notes to the Financial Statements

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

3 Summary of accounting policies continued

3.9 Significant management judgement in applying accounting policies

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

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.4

Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

Coronavirus (COVID-19) pandemic

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

3.10 Current and non-current classification

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

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

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

Notes to the Financial Statements

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

4 Revenue

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

	Note	2023 \$	2022 \$
Revenue			
Grant income	4.1	120,951	95,776
Membership		1,850	2,200
Registration fees		1,850	2,500
		124,651	100,476
Other income			
Cost recoveries		10,032	-
Grant administration income		-	930
		10,032	930
Total revenue and other income		134,683	101,406

4.1 Government grants

	Note	2023 \$	2022 \$
Unexpended grants – 1 July	4.2	-	-
Grants received in advance – 1 July	4.3	105,936	141,550
Grants received during the year	4.4	335,371	60,162
		441,307	201,712
Less:			
Grants received in advance – 30 June	4.5	(300,000)	(68,188)
Unexpended grants – 30 June	4.6	(20,356)	(37,748)
		(320,356)	(105,936)
Net grant revenue		120,951	95,776

4.2 Unexpended grants – 1 July

	Note	2023 \$	2022 \$
Create NSW – ACHAA funding		-	-
		-	-

Notes to the Financial Statements

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

4 Revenue continued

4.3 Grants received in advance – 1 July

	Note	2023 \$	2022 \$
Create NSW – Condobolin Conference		38,060	38,060
NSW Aboriginal Land Council – Sydney/Eden Conference		-	22,600
Create NSW – 2021CKOR2028 Sydney/Eden Conference		-	22,600
Australia Council – Sydney/Eden Conference		-	20,180
Department of Infrastructure, Transport, Regional Development and Communication – IVAIS00565 Website		7,714	38,110
Create NSW – 2122ORGR2184 Collections Consultant		30,128	-
Dept Infrastructure – IVAIS00724 – Collections Consultant		30,034	-
		105,936	141,550

4.4 Grants received during the year

	Note	2023 \$	2022 \$
Create NSW – 2122ORGR2184 Collections Management Project - Consultant			30,128
Department of Infrastructure, Transport, Regional Development and Communication – IVAIS00724 Consultant			30,034
Create NSW – Business Plan		20,000	-
Create NSW – Museum Strategy		80,000	-
Create NSW – 2023-24 funding		200,000	-
Create NSW – Yarrowarra conference		25,947	-
Create NSW – Condobolin conference additional		1,924	-
Create NSW – Rescue Restart		2,500	-
Darwin Art Fair		5,000	-
		335,371	60,162

Notes to the Financial Statements

For the year ended 30 June 2023
NSW Aboriginal Culture, Heritage and Arts Association Inc

4 Revenue continued

4.5 Grants received in advance – 30 June

	Note	2023 \$	2022 \$
Create NSW – Condobolin Conference		-	38,060
Create NSW – 2122ORGR2184 Collections Management Project – Consultant		-	30,128
Department of Infrastructure, Transport, Regional Development and Communication – IVAIS00565 Website		-	
Create NSW – Business Plan		20,000	
Create NSW – Museum Strategy		80,000	
Create NSW – 2024 funding		200,000	
	10	300,000	68,188

4.6 Unexpended grants – 30 June

	Note	2023 \$	2022 \$
Department of Infrastructure, Transport, Regional Development and Communication – IVAIS00565 Website		12	7,714
Create NSW – 2122ORGR2184 Collections Management Project – Consultant		9,844	-
Dept Infrastructure – IVAIS00724 – Collections Consultant		10,500	30,034
	10	20,356	37,748

5 Cash and cash equivalents

Cash and cash equivalents consist of the following:

	Note	2023 \$	2022 \$
Cash on hand and at bank		366,176	124,089
Cash and cash equivalents		366,176	124,089

6 Trade and other receivables

Trade and other receivables consist of the following:

	Note	2023 \$	2022 \$
GST receivable		-	506
Trade and other receivables		6,339	-
		6,339	506

Notes to the Financial Statements

For the year ended 30 June 2023

NSW Aboriginal Culture, Heritage and Arts Association Inc

7 Other assets

Other assets consist of the following:

	Note	2023 \$	2022 \$
Prepayments		5,455	7,795
		5,455	7,795

8 Intangible assets

Details of the association's intangible assets and their carrying amount are as follows:

	Website	Total
	\$	\$
2023		
Balance 1 July 2022	24,959	24,959
Additions	-	-
Balance 30 June 2022	24,959	24,959
Depreciation and impairment		
Balance 1 July 2022	-	-
Depreciation	-	-
Balance 30 June 2023	-	-
Carrying amount 30 June 2023	24,959	24,959

9 Trade and other payables

Trade and other payables recognised consist of the following:

	Note	2023 \$	2022 \$
Current:			
Accrued charges/GST payable/Income in Advance		33,577	5,000
Trade creditors		2,617	807
		36,194	5,807

10 Other liabilities

Other liabilities recognised consist of the following:

	Note	2023 \$	2022 \$
Current:			
Grants received in advance	4.5	300,000	68,188
Unexpended grants	4.6	20,356	37,748
		320,356	105,936

Notes to the Financial Statements

For the year ended 30 June 2023

NSW Aboriginal Culture, Heritage and Arts Association Inc

1 Related party transactions

The association's related parties include the Executive Members of NSW Aboriginal Culture, Heritage and Arts Association Inc's Board Members. The Members did not receive any remuneration during the 2022 financial year.

11.1 Transactions with key management personnel

Key management of the association are the Executive Members of NSW Aboriginal Culture, Heritage and Arts Association Inc's Board. Board Members provide their services on a pro-bono basis. Key management personnel remuneration includes the following expenses:

	2023 \$	2022 \$
Total key management personnel remuneration	-	-

12 Contingent liabilities

There are no contingent liabilities that have been incurred by the association in relation to 2023 or 2022.

13 Post-reporting date events

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the association up to 30 June 2023, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

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

14 Members' guarantee

The association is incorporated under the Associations Incorporation Act 2009. If the association is wound up, the constitution states that each member is required to contribute a maximum of any unpaid amount in respect of membership fee of the association which is determined by its Board.

Board Members' Declaration

In the opinion of the Board Members of NSW Aboriginal Culture, Heritage and Arts Association Inc:

- (a) the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in Note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the conditions of the funding agreement with the Department of Infrastructure, Transport, Regional Development and Communication;
- (b) the attached financial statements and notes comply with the Accounting Standards as described in Note 3 to the financial statements;
- (c) the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- (d) There are reasonable grounds to believe that NSW Aboriginal Culture, Heritage and Arts Association Inc will be able to pay its debts as and when they become due and payable (Refer Note 3.8).

Signed in accordance with a resolution of the responsible entities.



ALISON WILLIAMS
Treasurer

Corindi Beach

Date 14 / 11/2023

NSW ABORIGINAL CULTURE HERITAGE AND ARTS ASSOCIATION INC

ABN: 83 933 088 435

Independent Audit Report to the members of association, NSW ABORIGINAL CULTURE HERITAGE AND ARTS ASSOCIATION INC

Report on the audit of the financial report

Opinion

I have audited the financial report of NSW Aboriginal Culture, Heritage and Arts Association Inc, which comprises the statement of financial position as at 30 June 2023, the Statement of Surplus or Deficit and Other Comprehensive Income, Statement of Changes in Funds 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 Board Members' declaration.

In my opinion, except for the effects of adjustments, if any, which we might have determined to be necessary had we been able to audit the opening balances as described in the Basis for Qualified Opinion paragraph, the financial report of NSW Aboriginal Culture, Heritage and Arts Association Inc has been prepared in accordance with Note 3 of the financial statements, including:

- (a) Giving a true and fair view of the association's financial position as at 30 June 2023 and of its financial performance and cash flows for the year the needed; and
- (b) Complying with Australian Accounting Standards as per Note 3.

Basis for Qualified Opinion

We did not audit the financial statements of the comparative balances as at 30 June 2022 since that date was prior to our appointment as auditors. We were unable to satisfy ourselves as to the opening balance of the financial statements.

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 auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

NSW ABORIGINAL CULTURE HERITAGE AND ARTS ASSOCIATION INC

ABN: 83 933 088 435
Independent Audit Report to the members of association, NSW ABORIGINAL CULTURE HERITAGE AND ARTS ASSOCIATION INC

Other Information

Those charged with governance 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 2023, but does not include the financial report and my auditor's report.

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

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

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

Responsibility of management and those charged with governance

The Board Members of the association 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 Board Members determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Those charged with governance 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 report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

NSW ABORIGINAL CULTURE HERITAGE AND ARTS ASSOCIATION INC

ABN: 83 933 088 435
Independent Audit Report to the members of association, NSW ABORIGINAL CULTURE HERITAGE AND ARTS ASSOCIATION INC

- § 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 our 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 Entity's internal control.
- § Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- § Conclude on the appropriateness of the management's 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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our 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 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.

We communicate with Board Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide the Board Members with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Name of Firm: Letizia Palmer Chartered Accountants



Name of Director: Simon Esler

Address: Level 1, 544 Beaufort Street, Mt Lawley WA 6050

Dated this 10th day of November 2023



"...strong Aboriginal and Torres Strait Islander cultures are fundamental to improved life outcomes for Aboriginal and Torres Strait Islander people."

5.20 National Agreement on Closing the Gap July 2020

1. Indigenous peoples have the right to maintain, control, protect and develop their cultural heritage, traditional knowledge and traditional cultural expressions, as well as the manifestations of their sciences, technologies and cultures, including human and genetic resources, seeds, medicines, knowledge of the properties of fauna and flora, oral traditions, literatures, designs, sports and traditional games and visual and performing arts. They also have the right to maintain, control, protect and develop their intellectual property over such cultural heritage, traditional knowledge, and traditional cultural expressions. 2. In conjunction with indigenous peoples, States shall take effective measures to recognize and protect the exercise of these rights.

Article 31 United Nations Declaration on the Rights of Indigenous Peoples, 13 September 2007



Opposite page, above: About 35 ACHAA delegates and presenters attended a two-day conference at the Wiradjuri Study Centre in conjunction with SkyFest. **Below:** ACHAA members heard about Gumbaynggirr history from Aunty Angela Brown during *Creation Stories around the Campfire*, part of the programming available at the Yarrowarra Aboriginal Cultural Centre. Photo by Marley Morgan. **Back Cover:** Sunset at the SkyFest Gala Dinner, Wiradjuri Study Centre, Condobolin. Photo by Steve Miller.

