



ABN 83 933 088 435

REPORT TO MEMBERS

**on the activities and finances of NSW Aboriginal Culture, Heritage
and Arts Association Inc (ACHAA) for the period 1 July 2015 till 30
June 2016**

Registered address:
The Arts Exchange
Level 1
10 Hickson Rd
The Rocks NSW 2000

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Committee Report for the Period 1 July 2015 till 30 June 2016

The committee of the NSW Aboriginal Culture, Heritage and Arts Association (ACHAA) submit the following report to members on activities and financial records of the association for the period up to 30 June 2016.

ACHAA's primary activity during the 2015-16 financial year has been preparing for its first combined exhibition of member materials to be staged at the Yarkuwa Indigenous Knowledge Centre from October 2016 to coincide with the annual Wamba Wamba Perrepa Perrepa cultural festival. Further funding has been applied for to allow the exhibition to tour NSW in 2017.

The exhibition is the result of a successful grant application, the association's first, to Arts NSW. The funding has allowed for the employment of a curator for which expressions of interest were called. Having recently stepped down from the position of ACHAA Chair, representing Yarrowarra Aboriginal Cultural Centre, Gumbaynggirr artist and curator Alison Williams was successful in filling the position.

Alison almost immediately undertook a curatorial tour of the key Aboriginal owned organisations across NSW that would feature in the exhibition to assess suitable 2D and 3D objects that could be loaned for the exhibition as well as piece together the story of cultural maintenance and revival that the lending organisations represented.

The exhibition development process allows the lending institutions to be involved in a group touring exhibition, a new experience for most of them, meaning new skills and understandings of museum and gallery processes. It is also an opportunity to promote themselves and ACHAA as a key part of the overall work in Aboriginal cultural recognition and development in NSW.

The key lending institutions are: Armidale Aboriginal Cultural Centre and Keeping Place, Minjungbal Aboriginal Museum (Tweed Heads), Yarkuwa Indigenous Knowledge Centre (Deniliquin), Muda Aboriginal Corporation (2CUZFM Bourke), Dharriwaa Elders Group (Walgett), Dunghutti-ngaku Aboriginal Art Gallery (Kempsey), Boomalli Aboriginal Artists Co operative (Leichhardt) and Muru Mittigar Aboriginal Cultural Centre (Rouse Hill).

Additionally all the lending institutions have contributed short essays on their establishment, their role and what they bring to their communities. These will appear in a free booklet to accompany the exhibition and should also have

a life after the exhibition as an important marker of key players in the maintenance and development of NSW Aboriginal tangible and intangible culture and heritage.

Through a memorandum of understanding, Museums & Galleries of NSW, which already provides secretariat support to ACHAA, is co ordinating the development of the exhibition, booklet and accompanying education programs.

The other major activity undertaken by the committee during the period has been the updating and expansion of the strategic plan to better reflect the growth and maturity of the role and work undertaken by ACHAA.

Communications

ACHAA continued distributing an e-newsletter to its members and selected stakeholders using the on-line delivery service provided by MailChimp. The newsletter contains news from member organisations, broader sector information and grant and employment opportunities. It is a monthly newsletter with a hiatus during December-January.

The ACHAA e-news is opened by between 40 and 50 per cent of its audience but this figure does not include those who read it in their email viewing pane without opening it. This is 10-15% higher than list average and almost double the industry average for artists and artists. In October 2015, the ACHAA enews hit a high with 71.8 per cent openings.

COMMITTEE MEMBERS

Role	Organisation	Individual
Chairperson	Yarrowarra Aboriginal Cultural Centre (until 7/12/15)	Alison Williams Alternative EJ Williams
Chairperson	Muda Aboriginal Corporation /2cuzfm (from 16/2/16)	Dot Martin
Treasurer	Armidale and Region Aboriginal Cultural Centre and Keeping Place Inc (until 10/11/15)	Daisy William
Treasurer	Muru Mittigar (from 14/12/15)	Peter Chia
Secretary	Yarkuwa Indigenous Knowledge Centre Aboriginal Corporation	David Crew
Public Officer	Muru Mittigar	Peter Chia
Ordinary Committee Member	Dharriwaa Elders Group (from 14/12/15)	Tim Creighton

Changes to Committee membership during 2015-16

Part of the rationale for the establishment of ACHAA was that Aboriginal cultural centres, knowledge centres, keeping places and art galleries in NSW struggle enormously with no clear lines of funding support. This becomes most evident in the history of centres that have experienced closure, then re-opened sometimes years later, reduced hours of operation or open only by appointment and other structural and management changes for survival.

Local actions such as these impacted on the ACHAA committee during the 2015-16 financial year. When its funding arrangements changed impacting on its hours of operation, Armidale Aboriginal Cultural Centre had to resign from the ACHAA Treasurer's role. Yarrowarra Aboriginal Cultural Centre also had to resign from the Chair's role after its community voted to hand the operation of the centre over to a Grafton based organisation. Both organisations remained ACHAA members.

This necessitated some changes to the ACHAA Committee during the year, with Muda Aboriginal Corporation (2CUZFM Bourke) stepping up to the Chair's role via nominee Dot Martin while Muru Mittigar fulfilled the Treasurer's role. Dharriwaa Elders Group also held an ordinary member's role on the committee.

OPERATING RESULT

The surplus for the period ending 30 June 2016 was \$1,170

DIVIDENDS

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

List of Financial Members as at 30 June 2016

Full Members

Armidale and Region Aboriginal Cultural Centre and Keeping Place	Armidale	NSW	2350
Boomalli Aboriginal Artists Co-operative	Leichhardt	NSW	2048
Dharriwaa Elders Group	Walgett	NSW	2832
Dunghutti Ngaku Aboriginal Art Gallery	Kempsey	NSW	2440
Miromaa Aboriginal Language & Technology Centre	Newcastle	NSW	2300
Muda Aboriginal Corporation	Bourke	NSW	2840
Mura Mittigar Ltd	Castlereagh	NSW	2749
Yarkuwa Indigenous Knowledge Centre	Deniliquin	NSW	2710
Yarrowarra Aboriginal Corporation	Corindi Beach	NSW	2456

Associate Members

Albury Art Gallery/Albury City Council	Albury	NSW	2640
Art Gallery of NSW	Sydney	NSW	2000
Arts Outwest	Bathurst	NSW	2795
Bathurst Regional Council for Bathurst Regional Gallery	Bathurst	NSW	2795
Bega Valley Regional Gallery	Bega	NSW	2550
Casula Powerhouse Arts Centre	Casula	NSW	2170
Dhiiyaan Centre - Moree Plains Shire Council	Moree	NSW	2400
Grafton Regional Gallery	Grafton	NSW	2460
Lady Denman Heritage Complex Huskinsson Inc	Huskinsson	NSW	2540
Moree Plains Gallery	Moree	NSW	2400
Museums & Galleries of NSW	The Rocks	NSW	2000
Port Macquarie Historical Society	Port Macquarie	NSW	2444
State Library of NSW	Sydney	NSW	2000
Sydney Living Museums	Sydney	NSW	2000

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 currently set at \$50 per annum.

AUDITORS REPORT

As the turnover of the organisation is less than \$250,000, the Association is not required to undertake an audit.

Signed in accordance with a resolution of the committee.

On behalf of the committee:

Dorothy Martin

DOROTHY MARTIN

XXXXXXXX

Chair

9 August 2015

David Crew

David Crew

Secretary

21 July 2015

NSW Aboriginal Culture, Heritage and Arts Association Financial Report

Statement of Surplus or Deficit and other Comprehensive Income as at 30 June 2016

REVENUE	Note	June 2016	June 2015
		\$	\$
Membership Fee	(3)	1,150	1,540
Interest		20	3
In-kind administrative support	(4)	<u>7,500</u>	<u>7,500</u>
Total Income		8,670	9,043
EXPENSES			
In-kind Administrative costs	(4)	<u>7,500</u>	<u>7,500</u>
Total Expenditure		7,500	7,500
Net Surplus/(Deficit)		1,170	1,543

Statement of Financial Position as at 30 June 2015

ASSETS	Note	June 2016	June 2015
		\$	\$
Current Assets			
Cash held in Bank	(3)	<u>58,713</u>	<u>1,543</u>
Total Assets		58,713	1543
LIABILITIES			
Current Liabilities			
Grants in Advance	(5)	<u>56,000</u>	<u>-</u>
Total Liabilities		56,000	\$0
EQUITY			
Current Year Earning		1,170	1543
Retained Earnings		<u>1,543</u>	<u>-</u>
Total Members Equity		2,713	1,543

Statement of Cash Flow as at 30 June 2016

Cashflows from operating activities

Monies received	2016	2015
	\$	\$
Membership	1,150	1,540
Grants received (5)	56,000	
Interest	<u>20</u>	<u>3</u>
Total cash received	57,170	1,543
Expenditure		
	(\$0)	(\$0)
Net Cash flow from operating activities	57,170	1,543
Net increase/(decrease) from operating activities	57,170	1,543
Cash and Cash equivalents at the beginning of the financial year	1,543	0
Cash and Cash equivalents at the end of the financial year	58,713	1,543

Notes to and forming part of the financial statements

1 CORPORATE INFORMATION

The financial report is for NSW Aboriginal Culture, Heritage & Arts Association. This report covers the period from incorporation on 1 July 2015 and ending 30 June 2016. This financial report is presented to the members of the incorporated association.

The nature of the operations and principal activities of the Company are described in the Committee' Report.

2 SUMMARY OF ACCOUNTING POLICIES

a) Basis of preparation

These special purpose financial statements have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, other authoritative pronouncements of the Australian Accounting Standards Board and Urgent Issues Group interpretations.

AASB 2012-3 Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities

AASB 2012-3 adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement.

AASB 2012-3 is applicable to annual reporting periods beginning on or after 1 January 2014.

The adoption of these amendments has not had a material impact on the company as the amendments merely clarify the existing requirements in AASB 132.

AASB 2013-6 Amendments to AASB 136 arising from Reduced Disclosure Requirements

AASB 2013-6 makes amendments to AASB 136 Impairment of Assets to establish reduced disclosure requirements for entities preparing general purpose financial statements under Australian Accounting Standards – Reduced Disclosure Requirements arising from AASB 2013-3 Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets. AASB 2013-3 made narrow scope amendments to AASB 136, addressing disclosure of information about the recoverable amount of impaired assets if that amount is based on fair value less costs of disposal.

AASB 2013-6 became applicable to annual reporting periods beginning on or after 1 January 2014.

The Association complies with Australian Accounting Standards – Reduced Disclosure Requirements as issued by the Australian Accounting Standards Board.

b) Basis of measurement

The financial report has been prepared on an accrual basis and is based on historical cost convention. It does not take into account changing money value, or except where stated, current valuations of non-current assets. Cost is based on the fair value of the consideration given in exchange for assets.

The financial report is presented in Australian dollars.

c) Significant accounting judgements, estimates and assumptions

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other various factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Significant accounting estimates and judgments

The key estimates and assumptions that have a significant risk of causing material adjustment to the carrying amount of certain assets and liabilities within the next annual reporting period are:

Provision for employee benefits

As there are no employees of the unincorporated association there has been no provision for any benefit.

d) Revenue recognition

Revenue is recognised when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy. The Association is not registered for the collection of GST. Revenue has been received from Memberships fees and a grant from Arts NSW

e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The association had no expenditure for the year till at 30 June 2016

f) Cash and cash equivalent

Cash and cash equivalents in the balance sheet 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 cash flow statement, cash and cash equivalents consist of cash and cash equivalent as defined above, net of any outstanding bank overdrafts.

g) Trade and other receivables

Trade receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts. Normal terms of settlement vary from seven to 90 days. The carrying amount of the receivable is deemed to reflect fair value.

An allowance for doubtful debts is made when there is objective evidence that the company will not be able to collect the debts. Bad debts are written off when identified.

h) Plant and equipment

Plant and equipment is stated at cost less accumulated depreciation and any accumulated impairment losses. The association has no plant or equipment

Any plant and equipment donated to the company or acquired for nominal cost is recognised at fair value at the date the company obtains control of the assets.

The association has no plant or equipment

i) Intangibles

The association has no intangible assets

j) Trade creditors and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. The notional amount of the payables is deemed to reflect fair value.

The association had no trade creditors as at 30 June 2015.

k) Deferred income

The association had no deferred income.

l) Employee benefits

The association has no employees

m) Taxation

Income tax

The association has applied is a charitable 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 as at 31 July 2014. The association does not hold deductible gift recipient status.

Goods and services tax (GST)

The association is not registered for GST.

Cash flows are included in the statement of cash flows on a gross basis.

n) Going concern

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.

3 CASH HELD IN BANK

The Association has one bank account held with Westpac Banking Corporation

4 IN-KIND ADMINISTRATIVE SUPPORT

The secretariat of the Association is undertaken by Museums and Galleries of NSW (M&G NSW) (71 085 677 041) in a pro bono capacity. In his role of Aboriginal Programs, Manager Steve Miller acts as a liaison officer to the members of the association as well as organising committee meetings and managing governance issues. In his role of General Manager of M&G NSW, Michael Huxley manages the accounts of the association as well as providing governance and policy advice at committee meetings. The ACHAA Committee acknowledges this in kind contribution during the formative stages of the ACHAA.

This support is estimated at a value of \$7,500.

5 GRANTS IN ADVANCE

In 2015 ACHAA successfully applied for a grant from Arts NSW to develop an exhibition drawn from the member's collections. Entitled *From our Place*, the exhibition will open in October 2016 at Yarkuwa Indigenous Knowledge Centre. The realisation of the exhibition is being coordinated by M&G NSW within an agreed budget based on the grant monies received. This grant will be acquitted in the 2016/17 financial year.