



**NSW ABORIGINAL CULTURE, HERITAGE  
AND ARTS ASSOCIATION INC  
ANNUAL REPORT 2022**

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 2021-22



**Australian Government**  
**Indigenous Visual Arts Industry Support**



**New South Wales**  
**Aboriginal Land Council**

ACHAA is also grateful to the following for their pro bono support in 2021-22

**Museums  
& Galleries  
of NSW**

**LANDER  
& ROGERS**

**Museum of  
Contemporary  
Art Australia**

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.

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**Cover Image:** Aunty Glennys Briggs, of the Burrinja Gallery, Albury in front of *Ngalawan – We Live, We Remain: The Call of Ngura (Country)*, by Leanne Tobin (Dharug: Buruberong/Wumali) at The Cutaway, Barangaroo as part of *Rivus*, the 23rd Sydney Biennale. ACHAA members visited The Cutaway Art *After Dark* as part of ACHAA's Conference at the Museum of Contemporary Art in April 2022. Photo by: Jason Gee. Reproduced with permission of the Sydney Biennale.

**ACHAA Registered Address:**  
The Arts Exchange  
Level 1  
10 Hickson Rd  
The Rocks NSW 2000  
ABN 83 933 088 43

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# STATEMENT OF PURPOSE

ACHAA supports a member network of Aboriginal culture, heritage and arts organisations so they can be resilient and locally sustainable.

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 members visited the Umbarra Cultural Centre at Wallaga Lake as part of the far South Coast cultural excursion. Photo by Melissa Abraham.



# LIVING CENTRES FOR LIVING CULTURES

## ACHAA ACTIVITY REPORT 2021-22

ACHAA has emerged as the Peak Service Body for the Aboriginal community-controlled place-based culture, heritage and arts sector during 2021-22.

By the end of this reporting period, ACHAA has 17 core not-for-profit, community-controlled and managed members representing this sector plus 22 Associate (non-voting supporter) members with several pending memberships in both categories.

Most significantly, ACHAA joined the NSW Coalition of Aboriginal Peak Organisations, which through the national CAPO is a signatory to the Closing the Gap agreement with all levels of government. ACHAA and its members take this responsibility seriously as we work towards full CAPO membership. In particular we see how our members work as cultural centres, knowledge centres, language centres, galleries, museums and Keeping Places aligns with the CTG priority targets of:

- People enjoy high levels of social and emotional well being
- People maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters
- Culture and languages are strong, supported and flourishing

Supporting the overall CTG Agreement statement that: "...strong Aboriginal

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

ACHAA's core members typically manage cultural object collections and displays as well as having galleries exhibiting their regional artists work. They might also be engaged in the performing arts through music and dance and written and spoken word. But their socio-economic impacts and reach extend far beyond these core operational areas. They provide employment, training and economic benefit to community members spanning from youth to Elders. They provide social benefits by providing meeting and gathering spaces, information hubs, festivals and markets and education both formal and informal to their own Aboriginal communities and the broader community beyond. Many also engage with their lands directly through environmental and sites of significance care. In all these ways, they are healing and empowering their communities.

At ACHAA's own conferences during professional development and networking information sharing sessions, members typically relate emotional anecdotes of caring for Elders, teaching language and culture in schools to improve retention rates and working with youth-at-risk and in out-of-home care to develop understanding and appreciation of their cultural identities.

ACHAA was able to hold its first conference and cultural excursion in more than two and half years due to the impacts of Covid and lockdowns. This blockbuster gathering made up for lost time by combining ACHAA's traditional alternate bi-annual conference in a metro and regional locations into one event spanning four days across two-member centres from 4 to 6 April. Members, stakeholders and funding body representatives gathered for two days at the Museum of Contemporary Art, Sydney before members travelled to the Far South Coast. There they attended the Giiyong Festival at Jigamy Farm, the home of the Monaroo Bobberrer Gudu Cultural Centre with a side visit to the Umbarra Cultural Centre at Wallaga Lake, meeting up with more ACHAA members and old colleagues and friends. In all there were more 50 participants involved in person and online.

Re-establishing an old tradition, ACHAA was able to present a cultural gift to our South Coast hosts in supporting Armidale-based musician Anthony Green and his band Terra Firma to appear in the Giiyong line up with funding support from Create NSW and the NSW Aboriginal Land Council. Due to extreme weather, what had been planned as an outdoor concert had to be moved indoors. Fortunately the Monaroo Bobberrer Gudu Cultural Centre has a large reception hall that managed to accommodate all those that attended.

Terra Firma was a definite hit of an impressive musical line up and moved this committed crowd to forget about the rain and mud outside.

The extreme weather and lingering impacts of Covid did have an impact on the conference organisation with flight cancellations by one airline causing a whole day's shift in location planning and our time on the south coast. This and cancellations due to illness including some presenters and then replacement presenters indicated the on going need to remain flexible in planning and be able to pivot to other options at a moment's notice in uncertain times. Much of this behind the scenes work did not impact on delegates' engagement in events and the conference and cultural gathering was highly praised in feedback for its information sharing, networking and professional development opportunities.

ACHAA continued its series of online workshops for members in 21-22, completing its Mukurtu Train the Trainers series and distributing the handbook to participants, followed by a Collections Policy and Care Workshop in November with presenters from the Yarrowarra Aboriginal Cultural Centre and ACHAA Associate Members, State Library of NSW and the Australian Museum. All workshops were recorded and distributed to members for further reference.

# LIVING CENTRES FOR LIVING CULTURES

## ACHAA ACTIVITY REPORT 2021-22

Collection policy and care is a vital concern for many of ACHAA's under-resourced member centres and further ground work has been done in these areas by the State Library with four of the Mukurtu workshop graduates as part of a digitisation pilot program funded by Create NSW. As a result, these four ACHAA members – Yarkuwa Indigenous Knowledge Centre, Armidale Aboriginal Cultural Centre and Yarrowarra Aboriginal Cultural Centre – have been able to employ staff, purchase equipment and are underway with digitising their collections while enhancing their knowledge and understanding of cultural materials and their care.

ACHAA's website has been in development during this time for an expected launch in the latter part of 2022. When operational, it will be another avenue to engage members and provide another outlet for them to sell their regional artists work through an online gallery and shop. In preparation members have updated their centre profiles which feature on the website. In the meantime, ACHAA's communication channels with and between members have been maintained through its Facebook page and through fortnightly e-news of Funding & Opportunities, an extensive list covering the wide-ranging operations of ACHAA members.

ACHAA's Governing Committee met six times during 21-22 financial year as per its

constitution. The five-member Committee comprised

- Jeanette Crew, Yarkuwa Indigenous Knowledge Centre (Chair)
- Alison Williams, Yarrowarra Aboriginal Cultural Centre (Treasurer/Secretary)
- Clem Dodd, Dharrivaa Elders Group
- Di Smith, Wungunja Centre
- Peter White, Sydney Living Museums, joined 26.6.22
- Plus Public Officer, Virginia Robinson

Our thanks to them for their continued commitment to the Aboriginal arts, culture and heritage of NSW and to all ACHAA members for their participation and support of the Association's objectives.

Our gratitude also to Museums & Galleries of NSW which continued to provide pro bono staffing resource for all of ACHAA's activities in 2021-22 through Steve Miller (ACHAA General Manager), Melissa Abraham (ACHAA Co ordinator) with additional support from M&G NSW CEO Brett Adlington, Finance Manager John Thompson, Communications Manager Jason Gee and Communications Coordinator Victoria Cleland, who also designed this Annual Report.



**Jeanette Crew OAM**  
**ACHAA Chairperson**

# NSW ABORIGINAL CULTURE, HERITAGE & ARTS ASSOCIATION MEMBERSHIP 2021-22

## Full Members

- Armidale Aboriginal Cultural Centre
- Boomalli Aboriginal Artists Co operative
- Brewarrina Aboriginal Cultural Museum
- Dharriwaa Elders Group
- Dunghutti-Ngaku Aboriginal Art Gallery
- Illawarra Aboriginal Cultural Centre
- Mindaribba Local Aboriginal Cultural Centre/Henry Bolt Museum
- Minjungbal Aboriginal Museum and Cultural Centre
- Miromaa Language and Technology Centre
- Muda Aboriginal Corporation/Bourke Aboriginal Art Gallery
- Murrook Cultural Centre
- Muru Mittigar Cultural Centre
- Twofold Aboriginal Corporation/Monaroo Bobberrer Gudu Cultural Centre
- Wiradjuri Study Centre
- Wungunja Cultural Centre
- Yarkuwa Indigenous Knowledge Centre
- Yarrawarra 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
- BAAKA Cultural Centre (in development)
- Bathurst Regional Art Gallery
- Bega Valley Regional Gallery
- Blacktown Arts Centre
- Bundanon Trust
- Casula Powerhouse Arts Centre
- City of Parramatta Council (centre in development)
- Clarence Valley Council
- Dhiiyaan Centre, Moree
- Jervis Bay Maritime Museum
- 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
- Port Macquarie Historical Society
- State Library of NSW
- Sydney Living Museums

*Associate Members are other organisations that support ACHAA's aims and objectives but do not have voting rights. Both tiers pay the same annual membership subscription of \$55 (inclusive of GST)*

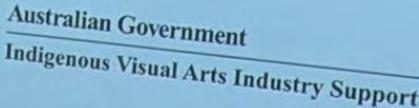


Man speaking at podium

Museum of Contemporary Art Australia

ACHAA General Manager Steve Miller addresses members gathered at the Museums of Contemporary Art, Sydney. Photo by Victoria Cleland.

Our thanks to



New South Wales  
Aboriginal Land Council



# MEMBER HIGHLIGHTS

These are just some ACHAA member highlights 21-22, received at publication deadline. Images provided by Member Centres.



## Boomalli Aboriginal Artists Co-operative

- Boomalli will celebrate 35 years of existence in 2022
- Founding member Euphemia Bostock awarded a Fellow of the National Art School
- Member Blak Douglas wins Archibald Prize
- Deadly Solid Staunch Mardi Gras exhibition curated by Steven Ross
- This is Us exhibition featuring artists Joanne Cassady, Leanne Hunter, Leona McGrath and Michelle Hamilton
- Presentation of six external exhibitions at 107 Redfern, Curl Curl Creative Space, Urbis, Strathfield Library, TSA and St Vincent's Hospital.
- 10-day Boomalli NAIDOC pop up shop at Broadway Sydney
- Cape Chandelier installation by Dennis Golding and display of photographic works by Aunty Barbara McGrady at Broadway Sydney during NAIDOC Week



## Dunghutti-Ngaku Aboriginal Art Gallery

- Artwork sales totalled \$40,551.00 in 21-22 Financial Year including paintings, prints and artist's cards. Of this, 379 works have been sold. A total of \$33,291.50 was paid to artists representing prominent and emerging Aboriginal artists from the mid north coast region
- DNAAG artist Gus Kelly was the 2021 winner of the Koori Mail Indigenous Art Award at Lismore. His work was purchased for permanent display in the Lismore Regional Gallery
- The appointment to the gallery of an assistant, Dunghutti artist Rachel Cross, with her cultural knowledge and artist skills has been an asset
- DNAAG has commissioned a series of artworks by prominent Dunghutti artists to become part of the gallery's permanent collection. The works will be made available for display by not-for-profit businesses and agencies in the local area
- The gallery has broadened its range of fine art prints and greeting cards based on the works of DNAAG artists. These are produced in-house and are available for purchase on-line through the DNAAG website.
- Education programs continue to address Department of Education syllabus content in Visual Arts, History, Photographic and Digital Media, Geography and Languages providing an Aboriginal perspective based on local history and narratives

## Illawarra Aboriginal Culture Centre

- Aboriginal Art Trail with eight venues across 60 km of beautiful coastline
- Four-day Weaving Workshop at Sussex Inlet as part of a Weaving program
- Strengthen Women Program including visits to sites of significance, Yarning Circles, emu feather belts and weaving
- Message Sticks Newsletter



## Minjungbal Museum & Cultural Centre

- Increased access to the museum and the historical site. There have been many events onsite this past year including:
- *Wijirr – A Native Food Experience* as part of Tweed Artisan Food Week saw 60 people on site plus all the mob helping
- Seniors Day – 40 people enjoyed company and good food
- NAIDOC Week – Flag raising/opening ceremony with 100 people attending
- NAIDOC Week Cultural Day – more than 250 people onsite
- Reconciliation week - 322 people for the week screening of *Wash My Soul in the Rivers Flow*



# MEMBER HIGHLIGHTS

## Murrook Cultural Centre

- Development of the new interactive space in its early phases. Create NSW grant received for production of the Fishing Tree AR exhibit, the first activity of which was to create a high-resolution 3D scan of the Worimi Fishing Tree at Newcastle Museum
- New Functions and Events Coordinator appointed to manage conference facilities and develop a series of community engagement workshops and events focusing on our Elders and youth
- Local Aboriginal Men's Groups engaged to design and fabricate furniture for reception and retail spaces with contracted craftspeople to consult and teach building skills and contributing income to our local Aboriginal community



## Muru Mittigar Cultural Centre

- Reopening of Muru Mittigar Cultural Centre since Covid 19 lockdowns
- Successful return to running professional development programs
- More than 3000 school children engaged in culture programs
- Consultations started to promote the Dharug and Aboriginal history/culture and lessen the impact of development on the land





### Yarkuwa Indigenous Knowledge Centre

- High School Year 7 Language and Culture Program now in its second year embedding Wamba Wamba and Perrepa Perrepa culture into the Year 7 curriculum with positive outcomes for the community
- Weaving workshop funded through Arts Restart brought together weavers from three communities and continues the work of previous gatherings. One outcome has been the plan to produce a localised plant guide for weavers.
- Yarkuwa's digitisation project continues to be a discovery project with our team gaining insights into our collections. This project has also developed to incorporate plans for a virtual tour.
- Yarkuwa won the 2021 Outstanding Community Organisation award at the Deniliquin Business Awards

### Yarrowarra Aboriginal Cultural Centre

- Wadjar Regional Indigenous Gallery hosted a range of exhibitions and cultural programs
- Regional artists engaged to deliver 16 school holiday workshops, plus 35 cultural activity bookings, and 3 x evening paint/pot & sip classes for adults
- Monthly weaving circles x 12 facilitated by local Gumbaynggirr weaver Lilly Clegg; Jammin Damper Live Music events x 3
- *Mother Spirit Gathering* included 18 workshops and six performances over four days with 500 people attending on the Sunday
- Community workshops culminating in exhibition on the ecological issues for the gold tipped micro-bat using cultural practices to create bat roosts
- Major refurbishments took place including Nuralamee Conference and Accommodation Space, Accommodation Cabin and Corroboree space.
- Employed two digitisation officers to work on collection



# Committee Members' Report

NSW Aboriginal Culture, Heritage and Arts Association Inc

The Committee members of NSW Aboriginal Culture, Heritage and Arts Association Inc present their Report together with the financial statements for the year ended 30 June 2022 and the Independent Audit Report thereon.

## Committee Members' details and meetings

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

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### Name

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Yarkuwa Indigenous Knowledge Centre Represented by Jeanette Crew

Dharriwaa Elders Group Represented by Clem Dodd

Yarrowarra 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

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## Operating result

The surplus for the period ending 30 June 2022 was \$29,588 (2021 Surplus: \$10,315).

## 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 Committee Members' Report.

Signed in accordance with a resolution of the Committee Members.



**ALISON WILLIAMS**  
Treasurer

Corindi Beach

Dated 8 / 12 / 2022



# Auditor's Independence Declaration

**To the Committee Members of NSW Aboriginal Culture, Heritage and Arts Association Inc:**

In accordance with the requirements of section 52 of the Associations Incorporation Act 2009, as lead auditor for the audit of NSW Aboriginal Culture, Heritage and Arts Association Inc for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been:

- (a) No contraventions of the auditor independence requirements of the Associations Incorporation Act 2009 in relation to the audit; and
- (b) No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink that reads 'Steven J Miller &amp; Co'.

**STEVEN J MILLER & CO**  
Chartered Accountants

A handwritten signature in black ink that reads 'S J Miller'.

**S J MILLER**  
Registered Company  
Auditor No 4286

Sydney

Dated: 7 November 2022

Steven J Miller & Co  
Chartered Accountants  
18-20 Victoria Street  
PO Box 477 Erskineville NSW 2043  
Tel (+61 2) 9560 3777  
service@stevenjmiller.com.au  
www.stevenjmiller.com.au  
ABN 23 690 541 177



Liability limited  
by a Scheme,  
approved under  
the Professional  
Standards  
Legislation

# Statement of Surplus or Deficit and Other Comprehensive Income

For the year ended 30 June 2022

NSW Aboriginal Culture, Heritage and Arts Association Inc

	Note	2022 \$	2021 \$
Revenue	4	100,476	25,570
Other income	4	930	9
Administration expenses		(6,364)	(376)
Program expenses		(65,454)	(14,888)
<b>Surplus before income tax</b>		<b>29,588</b>	<b>10,315</b>
Income tax expense	3.6	-	-
<b>Surplus for the year</b>		<b>29,588</b>	<b>10,315</b>
Other comprehensive income for the year, net of income tax		-	-
<b>Total comprehensive income for the year</b>		<b>29,588</b>	<b>10,315</b>

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

# Statement of Financial Position

As at 30 June 2022

NSW Aboriginal Culture, Heritage and Arts Association Inc

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Current</b>			
Cash and cash equivalents	5	124,089	150,572
Trade and other receivables	6	506	52
Other assets	7	7,795	6,944
Current assets		132,390	157,568
<b>Non-Current</b>			
Website	8	24,959	-
Non-current assets		24,959	-
<b>Total assets</b>		<b>157,349</b>	<b>157,568</b>
<b>Liabilities</b>			
<b>Current</b>			
Trade and other payables	9	5,807	-
Other liabilities	10	105,936	141,550
Current liabilities		111,743	141,550
Non-Current liabilities		-	-
<b>Total liabilities</b>		<b>111,743</b>	<b>141,550</b>
<b>Net assets</b>		<b>45,606</b>	<b>16,018</b>
<b>Equity</b>			
General funds - unrestricted		45,606	16,018
<b>Total equity</b>		<b>45,606</b>	<b>16,018</b>

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 2022

NSW Aboriginal Culture, Heritage and Arts Association Inc

	<b>General funds</b>	<b>Total equity</b>
	\$	\$
Balance at 1 July 2020	5,703	5,703
Surplus for the year	10,315	10,315
Other comprehensive income	-	-
Total comprehensive income for the year	10,315	10,315
<b>Balance at 30 June 2021</b>	<b>16,018</b>	<b>16,018</b>
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
<b>Balance at 30 June 2022</b>	<b>45,606</b>	<b>45,606</b>

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

# Statement of Cash Flows

For the year ended 30 June 2022

NSW Aboriginal Culture, Heritage and Arts Association Inc

	Note	2022 \$	2021 \$
<b>Operating activities</b>			
Receipts from:			
• Interest income		-	9
• Government grants		66,178	156,242
• Clients		5,170	2,035
Payments to clients, suppliers and employees:			
• Suppliers & employees		(72,872)	(22,445)
<b>Net cash provided by operating activities</b>		<b>(1,524)</b>	<b>(135,841)</b>
<b>Investing activities</b>			
Purchases of plant and equipment	8	(24,959)	-
<b>Net cash used in investing activities</b>		<b>(24,959)</b>	<b>-</b>
Net change in cash and cash equivalents		(26,483)	135,841
Cash and cash equivalents, beginning of year		150,572	14,731
<b>Cash and cash equivalents, end of year</b>	5	<b>124,089</b>	<b>150,572</b>

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 2022

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 2022 were approved and authorised for issuance by the Committee 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 2022

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 2022

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 2022

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 2022

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.<sup>4</sup>

#### 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 2022

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	2022 \$	2021 \$
<b>Revenue</b>			
Grant income	4.1	95,776	23,720
Membership		2,200	1,850
Registration fees		2,500	-
		100,476	25,570
<b>Other income</b>			
Interest income		-	9
Grant administration revenue		930	-
		930	9
<b>Total revenue and other income</b>		<b>101,406</b>	<b>25,579</b>

### 4.1 Government grants

	Note	2022 \$	2021 \$
Unexpended grants - 1 July	4.2	-	9,028
Grants received in advance - 1 July	4.3	141,550	-
Grants received during the year	4.4	60,162	156,242
		201,712	165,270
Less:			
Grants received in advance - 30 June	4.5	(68,188)	(141,550)
Unexpended grants - 30 June	4.6	(37,748)	-
		(105,936)	(141,550)
<b>Net grant revenue</b>		<b>95,776</b>	<b>23,720</b>

### 4.2 Unexpended grants - 1 July

	Note	2022 \$	2021 \$
Create NSW - ACCHA Conference		-	9,028
		-	<b>9,028</b>

# Notes to the Financial Statements

For the year ended 30 June 2022

NSW Aboriginal Culture, Heritage and Arts Association Inc

## 4 Revenue continued

### 4.3 Grants received in advance - 1 July

	Note	2022 \$	2021 \$
Create NSW - Condobolin Conference		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		38,110	-
		<b>141,550</b>	<b>-</b>

### 4.4 Grants received during the year

	Note	2022 \$	2021 \$
Create NSW - 2122ORGR2184 Collections Management Project - Consultant		30,128	-
Department of Infrastructure, Transport, Regional Development and Communication - IVAIS00724 Consultant		30,034	-
Create NSW - Condobolin Conference		-	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		-	38,110
Create NSW - Mukurtu Train the Trainers Program		-	9,692
Create NSW - Stage 2 Arts Rescue and Restart		-	5,000
		<b>60,162</b>	<b>156,242</b>

# Notes to the Financial Statements

For the year ended 30 June 2022

NSW Aboriginal Culture, Heritage and Arts Association Inc

## 4 Revenue continued

### 4.5 Grants received in advance - 30 June

	Note	2022 \$	2021 \$
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		-	38,110
Create NSW - 2122ORGR2184 Collections Management Project - Consultant		30,128	-
	10	<b>68,188</b>	<b>141,550</b>

### 4.6 Unexpended grants - 30 June

	Note	2022 \$	2021 \$
Department of Infrastructure, Transport, Regional Development and Communication - IVAIS00565 Website		7,714	-
Department of Infrastructure, Transport, Regional Development and Communication - IVAIS00724 Consultant		30,034	-
	10	<b>37,748</b>	<b>-</b>

## 5 Cash and cash equivalents

Cash and cash equivalents consist of the following:

	Note	2022 \$	2021 \$
Cash on hand and at bank		124,089	150,572
<b>Cash and cash equivalents</b>		<b>124,089</b>	<b>150,572</b>

## 6 Trade and other receivables

Trade and other receivables consist of the following:

	Note	2022 \$	2021 \$
GST receivable		506	-
Trade and other receivables		-	52
		<b>506</b>	<b>52</b>

# Notes to the Financial Statements

For the year ended 30 June 2022

NSW Aboriginal Culture, Heritage and Arts Association Inc

## 7 Other assets

Other assets consist of the following:

	Note	2022 \$	2021 \$
Prepayments		7,795	6,944
		<b>7,795</b>	<b>6,944</b>

## 8 Intangible assets

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

	Website \$	Total \$
<b>2022</b>		
Balance 1 July 2021	-	-
Additions	24,959	24,959
Balance 30 June 2022	24,959	24,959
<b>Depreciation and impairment</b>		
Balance 1 July 2021	-	-
Depreciation	-	-
Balance 30 June 2022	-	-
<b>Carrying amount 30 June 2022</b>	<b>24,959</b>	<b>24,959</b>

## 9 Trade and other payables

Trade and other payables recognised consist of the following:

	Note	2022 \$	2021 \$
<b>Current:</b>			
Accrued charges		5,000	-
Trade creditors		807	-
		<b>5,807</b>	-

## 10 Other liabilities

Other liabilities recognised consist of the following:

	Note	2022 \$	2021 \$
<b>Current:</b>			
Grants received in advance	4.5	68,188	141,550
Unexpended grants	4.6	37,748	-
		<b>105,936</b>	<b>141,550</b>

# Notes to the Financial Statements

For the year ended 30 June 2022

NSW Aboriginal Culture, Heritage and Arts Association Inc

## 11 Related party transactions

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

	2022 \$	2021 \$
Total key management personnel remuneration	-	-

## 12 Contingent liabilities

There are no contingent liabilities that have been incurred by the association in relation to 2022 or 2021.

## 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 2022, 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 Committee.

# Committee Members' Declaration

In the opinion of the Committee 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 2022 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 8/12/2022



# Independent Auditor's Report

To the members of  
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 2022, 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 Committee 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 2022 and of its financial performance and cash flows for the year then ended; 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 2021 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.

### 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 2022, but does not include the financial report and my auditor's report.

Steven J Miller & Co  
Chartered Accountants  
18-20 Victoria Street  
PO Box 477 Erskineville NSW 2043  
Tel (+61 2) 9560 3777  
service@stevenjmiller.com.au  
www.stevenjmiller.com.au  
ABN 23 690 541 177



# Independent Auditor's Report

To the members of  
NSW Aboriginal Culture, Heritage and Arts Association Inc

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.

## **Committee members' Responsibility for the Financial Report**

The Committee 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 Committee 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, committee 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 committee 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 Responsibility for 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 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 committee members.

# Independent Auditor's Report

To the members of  
NSW Aboriginal Culture, Heritage and Arts Association Inc

## Auditor's Responsibility for Audit of the Financial Report continued

- Conclude on the appropriateness of the committee members' 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 our 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 those charged with governance 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.

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



**STEVEN J MILLER & CO**  
Chartered Accountants



**S J MILLER**  
Registered Company  
Auditor No 4286  
Sydney

Dated: 8 December 2022



"...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

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**Opposite, above:** ACHAA was able to support Anthony Green and band Terra Firma from Armidale to perform at the Giiyong Festival at Jigamy Farm thanks to funding from Create NSW and the NSW Aboriginal Land Council. **Below:** Barry Simpson and Uncle Clem Dodd of the Dharriwaa Elders Group Walgett with Uncle Ossie Cruse (Centre) at the Welcome Barbecue prior to the Giiyong Festival at Jigamy Farm. Photo by Wendy Spencer.

**Back Cover Image:** Ernie Williams performs a smoking ceremony as part of the Welcome to Country during the Tweed Artisan Food Week event at Minjungbal Museum. Photo by Ryan Fowler Orion Media Group.

