WILLUM WARRAIN
Aboriginal Association Incorporated

Annual Report

Willum Warrain
2020-2021

Past, Present and Future…

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Willum Warrain acknowledges the Traditional Owners of the land our Gathering Place is located, the Bunurong/ Boon Wurrung People of the Kulin Nation and pay our respects to their Elders past, present and emerging. We particularly value the ongoing cultural guidance and support provided by the Bunurong Land Council.

Organisation Details

Willum Warrain Aboriginal Association Inc. is a not for profit charitable organisation currently registered as follows:

Organisation name	:	Willum Warrain Aboriginal Association Inc.
Registered	:	Consumer Affairs Victoria
Act	:	*Associations Incorporation Act 1981*
Date registered	:	18th June, 2010
Location(s) registered	:	Victoria, A0054624N
Type	:	Association
Business structure	:	Not for Profit Charity/community-based Aboriginal Association
ABN	:	41 179 080 355
DGR Status Granted	:	29TH November 2014
Address	:	10C Pound Road, Hastings Victoria 3915
Postal Address	:	PO Box 583, Hastings Victoria 3915

Our Vision

"A vibrant and confident Aboriginal community, encouraging cultural strengthening and providing a safe gathering place for all community members".

Our Board

The Willum Warrain Board is committed to:

- Always acting in the best interests of the Association.
- Conducting itself in a way which is becoming to the Association.
- Provide programs, events and services that meet the needs of the community.
- Ensure the strategies and tasks outlined in the Strategic Plan are actioned.
- Ensuring the Association maintains its vision and relevance to the community.
- Provides a voice advocating on behalf of community.
- Ensures that Willum Warrain is run professionally, with probity and high ethical standards.

JEANETTE KAINDEL
PRESIDENT

- I am a proud Palawa woman
- A founding member of Willum Warrain and on the Board since 2014.
- I am passionate about youth programs and keeping kids connected to culture and community.
- I currently work for Brotherhood of St Laurence as the Wellbeing and Reengagement Lead at Monterey Secondary College.

ENTHUSIASTIC AND RESPECTFUL TEAM PLAYER
COMMITTED TO SOCIAL JUSTICE AND OUR MOB

ROB MORGAN
VICE PRESIDENT

- I am a proud Palawa man living in Southern Melbourne.
- I am currently employed as an Executive of a large Healthcare company.
- My key drivers are understanding, compassion and ambition. I strive to achieve these and foster them in others.
- I believe in investing for the long term, as change takes time and commitment.

KEEN TO HELP YOUNGER GENERATIONS LEARN ABOUT THEIR CULTURAL HERITAGE

HILLARY ALDENHOVEN
SECRETARY

- I am a proud Ngugi woman of the Quandamooka people from Moreton Island. I grew up mostly on Boon Wurrung Country and have spent my adult life working within the Kulin Nations on Wurundjeri Country within community and government sectors.
- I have extensive experience and knowledge in forensic mental health, cultural safety and social emotional wellbeing.

IMPORTANT VALUES INCLUDE SOCIAL JUSTICE AND INCLUSION, CULTURAL CONNECTION THROUGH HEALING AND CULTURAL STRENGTHENING AND PROMOTING THE IMPORTANCE OF ABORIGINAL WAYS OF KNOWING AND BEING AND BELONGING

AARON SIMMLER
TREASURER

- I am a proud Bunganditj (Boandik) man.
- I am an Electrician by trade and work in the construction industry.
- I am passionate about supporting mob to learn culture and connect with their history.
- I am currently the Treasurer on the Board of Willum Warrain.

CONNECTING TO CULTURE AND COMMUNITY IS KEY TO HEALING

AUNTY HELEN BNADS
BOARD MEMBER

- I am a proud Birri Gubba woman from the Bindal Group in Ayr, QLD, with family ties to Cherbourg Aboriginal Mission, QLD.
- I was inducted into the Victorian Aboriginal Honour Roll in 2019.
- I have worked with community supporting social and emotional wellbeing for over 30 years.
- I am currently employed by Peninsula Health as the Elder/Cultural Lead.
- I recently co-authored a research paper about the importance of Aboriginal Hospital Liaison Officers in the British Journal of Social Work.

PASSIONATE ABOUT SUPPORTING MOB LIVE HEALTHY LIVES AND AN ADVOCATE FOR THE IMPORTANCE OF ABORIGINAL ELDERS IN OUR COMMUNITY

DEBBIE CLIFFORD
BOARD MEMBER

- I am a proud Palawa woman.
- I have been a Board member of Willum Warrain for the past 3 years and love seeing community engaging in cultural programs.
- I have been employed by VACCA for the past 10 years.
- I am passionate about advocating for our people and strive to be a positive role model for my community.
- I am very interested in cultural practice and knowledge.

A STRONG COMMITMENT TO COMMUNITY AND CULTURE

SHIRLEY SLANN
BOARD MEMBER

- I am a proud Pita Pita woman, born and raised in Northwest Queensland.
- I am employed by VACCA Southern as the Senior Program Manager for Family Violence & Justice and have over 20 years' work experience within the family violence sector.
- I believe in Aboriginal self-determination and that support and assistance needs to be available to the whole family.

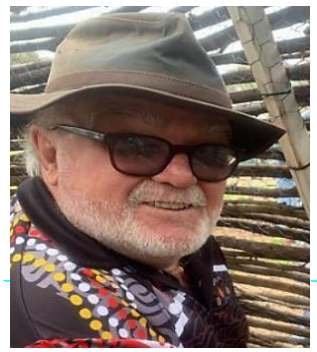
CULTURAL CONNECTEDNESS IS WHAT KEEPS OUR COMMUNITIES STRONG AND IMPACTS ON OUR SOCIAL AND EMOTIONAL AND SPIRITUAL WELLBEING.

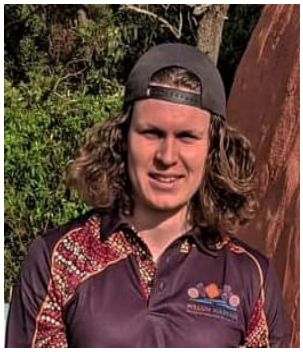
TOM SIPTHORPE
BOARD MEMBER

- I am a proud Aboriginal man from Victoria; my father was Stolen Generation.
- I have lived on the Mornington Peninsula for the last 9 years.
- I run my own small business in the Electrical Industry.
- I have thoroughly enjoyed spending the last 3 years on the board of Willum Warrain.

EXTREMELY PLEASED TO HAVE ASSISTED IN THE DEVELOPMENT OF WILLUM WARRAIN

Our Staff

PETER ALDENHOVEN EXECUTIVE OFFICER / MEN'S BUSINESS	TANEISHA WEBSTER EXECUTIVE OFFICER / WOMEN'S BUSINESS	KARSTEN POLL GATHERING PLACE COORDINATOR
EAMON ROBERTS MEN'S BUSINESS – CULTURAL SUPPORT	ANGELA ESTCOURT WOMEN'S BUSINESS – CULTURAL LEAD	SAMANTHA TRIST WOMEN'S BUSINESS – CULTURAL SUPPORT
NEIL BREW ELDERS' & CARERS' SUPPORT	BRIANNA WEBSTER HORTICULTURAL LEAD	NOLA WHITE COMMUNITY GARDENER & CLEANER
		

JOSH COTTIER HORTICULTURAL SUPPORT	AARON HAZELTON HORTICULTURAL SUPPORT	BELINDA BLACK FINANCE & ADMINISTRATION
		
JUSTINE LENART COMMUNITY DEVELOPMENT TRAINEE	LARA DAVIDSON COMMUNITY DEVELOPMENT TRAINEE	KAREN FENTON YOUTH LEADER
CHLOE EASTON YOUTH LEADER		

2019-2020 Minutes of Previous AGM

'WILLUM WARRAIN' ASSOCIATION INCORPORATION ANNUAL GENERAL MEETING 21/11/20

11.00 a.m. at Willum Warrain Aboriginal Gathering Place, 10C Pound Rd. Hastings via Zoom.

Present at Gathering Place:- Peter Aldenhoven, Jeanette Kaindel, Karsten Poll, Taneisha Webster, Lorraine Parsons, Aaron Simmler.

Present online:- Hillary Aldenhoven, Ken Beaumont, Louise Benson, Neil Brew, Debbie Clifford, Geoffrey Gelb, Yvonne Luke, Tammie Manganas, Amanda Meric, Rob Morgan, Briony Morgan, Shirley Slann, Amanda Thornbury, Stephen Thornbury, Lynne Alexander, Patricia Kapoya, Faye Poll, Bernie Poll, Steve Birkett, Rosemarie Draper, Amanda Meric, Chris Kirkpatrick, Maureen Donelly, Madlena Kaindel, Shawne Rubenstein, Craig Manassa, Tammie Sipthorpe, Matt Foster, Tom Sipthorpe

Proxies:- Keely Aldenhoven, Jesse Aldenhoven, Sarah Anstis, Jennine Armistead, Linden Beaumont, Samantha Beaumont, Dawn Campbell, Justine Lennart, Steve Delaney, Suzette Donald, Joanne Dowell, Kath Flanagan, Doug Forysth, Nicole Freeman, Lindsay Gilbee, Aaron Hazelton, Melinda Jackson, Bob Kelly, Juanita Mulholland, Shaylene Newton, Suzanne Reindeers, Jamillah Roberts, Eamon Roberts, Melinda Sipthorpe, Alexander Sipthorpe-John, Michaela Smethurst, Kyah Stephens, Suzy Stephens, Matthew Stuart, Jenna Terry, Braydon Thornbury, Craig Thornbury, Wayne Thornbury, Samantha Trist, Craig Turner, Naomi Ward, Brianna Webster, Lisa Webster, Nola White, Brett Wise, Roseina Woods

Apologies:-

(1) Meeting opening

1.1 Acknowledgement of Traditional Owners and Welcome by Aunty Lorraine Parsons. She also said that it was her ongoing pleasure to chair the meeting this time virtually and to hear about how the Willum Warrain community had survived the COVID-19 shutdown.

1.2 Confirmation of minutes-

Motion:- That the minutes tabled of the last Annual General meeting September 22nd 2019 be accepted as a true account of that meeting.

Moved: - Taneisha Webster Seconded:- Jeanette Kaindel

CARRIED UNANIMOUSLY

(2) President's Report – Jeanette Kaindel

Jeanette thanked everyone for attending and acknowledged the Traditional Owners of the land. She read through the President's report from the 2020 AGM report and thanked the community, staff and Board for all their contributions.

Key points:-

- COVID-19 has proven very difficult for all us mob and our Gathering Place.
- We have been here to help out our Aboriginal community through charitable support, weekly meals / grocery deliveries and virtual cultural groups have been great to keep mob connected.
- Self-determination for our Gathering Place and local mob is our focus with our new social enterprises on the horizon such as Djakitjuk Djanga ("Country's Food" in Dja Dja Wurrung).
- We have an exciting year planned for 2021 making up for 7 months of closure this year.

Motion: - That the President's report be accepted.

Moved: - Aaron Simmler Seconded: - Neil Brew

CARRIED UNANIMOUSLY

(3) Treasurer's Report – Aaron Simmler

Aaron presented highlights of the Treasurer's report from the 2020 AGM report explaining that revenues had been strong with reduced outgoings. A significant amount of moneys is committed to the office and shed building program, and staffing and program funding held over until 2021.

- COVID-19 response funding and JobKeeper has been gratefully received and allow us to support mob and some staff during this pandemic.
- Willum Warrain is currently the largest employer of Aboriginal people on the Peninsula.
- Long-term impact of COVID-19 on funding opportunities is unknown going forwards.

Motion: - That the Treasurer's report be accepted.

Moved: - Jeanette Kaindel Seconded: - Neil Brew

CARRIED UNANIMOUSLY

(4) Annual report

Motion: - That the Annual report be accepted.

Moved:- Peter Aldenhoven Seconded:- Taneisha Webster

CARRIED UNANIMOUSLY

(5) Annual fees

Status quo – no membership fees to be charged.

(6) Election of Board Members

Five positions were vacant and four nominations for the Board were received. As per rules, the Board subsequently appointed four new Board members.

Motion: - That Rob Morgan, Aaron Simmler, Shirley Slann and Debbie Clifford were elected onto the Board of Willum Warrain.

Moved: - Jeanette Kaindel Seconded: - Taneisha Webster

CARRIED UNANIMOUSLY (8) Special resolution

Special resolution: -

That the clause 36 (pertaining to the Quorum at general meetings) of the constitution of Willum Warrain Aboriginal Association be changed *from*:-

36 Quorum at general meetings

1. (1) No business may be conducted at a general meeting unless a quorum of members is present.
2. (2) The quorum for a general meeting is the presence, physically, of 10% of members entitled to vote (or, if determined by the Board in addition by proxy or by technology as allowed under rules 34 and 35).

to:

36 Quorum at general meetings

1. (1) No business may be conducted at a general meeting unless a quorum of members is present.
2. (2) The quorum for a general meeting is the presence, physically, of a minimum of 30 members entitled to vote (or, if determined by the Board in addition by proxy or by technology as allowed under rules 34 and 35).

Moved:- Peter Aldenhoven Seconded:- Taneisha Webster

CARRIED UNANIMOUSLY

(8) Thank you

Aunty Lorraine Parsons thanked members for attending the AGM virtually this year and expressed the wish that 2021 would be a brighter and happier year for our community.

Meeting concluded at 11.38 am.

President's Report

President's report

I would like to acknowledge that this AGM is being held on Bunurong/ Boon Wurrung lands and Willum Warrain pays its respects to the Traditional Owners of the lands, waters and skies of the Mornington Peninsula.

Willum Warrain and our community have survived another twelve months of the pandemic and remained strong, connected and ready to bounce back in 2022. That is not to say it hasn't been very challenging for mob; many of our community members and their families have struggled understandably and we know there is a lot of healing and recovery ahead of us still.

Throughout last year and 2021, our staff have worked hard to support community members with meals, grocery drop offs and charitable support when needed. Willum Warrain always tries to be there for community and, as President, I would like to publicly acknowledge these wonderful efforts. Thank you to everyone involved.

Besides community support, in between lockdowns, our four core programs, Men's and Women's Group, Bush Play Group and Deadly Youth have flourished with strong numbers of attendees despite the interruptions. When we couldn't meet in person, we moved online and Zoom enabled a strong core of mob to remain in touch. Of course it is not the same as being at the Gathering Place in person and we have all missed our usual packed calendar of public gatherings and events which has once again been significantly curtailed. Likewise, our Friday Drop In days, such a wonderful opportunity for the broader community to connect with mob at Willum Warrain, have not been able to run with any regularity.

Despite these challenges, Willum Warrain has a great story to share with you this AGM as we reflect back on a long list of significant achievements.
As President, it is my pleasure to announce that the much promised community shed has finally been built after a five year process. You really appreciate things that are a long time coming and this shed now provides us with a spacious cultural facility, independent of weather for all our programs and events.

The new staff office extension was also completed this year. This improved staff amenity was much needed when you consider that Willum Warrain is the largest employer of Aboriginal people on the Mornington Peninsula.

In relation to employment, Willum Warrain is determined to continue creating pathways for our community. One of the goals of the Board's current strategic plan is to pursue self-determination, in particular, to create our own revenue streams. Most people will be aware that we have two social

enterprises operating currently, a Cultural Immersion Tour/ Cultural Awareness Training venture and a Bush Nursery.

In the last twelve months, four people have been employed specifically in our Bush Nursery and six staff are involved in running our cultural tours. In 2022, we anticipate more opportunities will emerge – our goals are to be the employer of choice for Aboriginal people on the Mornington Peninsula. We want our young people sitting in classrooms across the catchment to aspire to a well-paid, meaningful cultural job at our Gathering Place and be able to provide them into the future.

The most significant achievement this year has clearly been Mornington Peninsula Shire's adoption of the Masterplan they commissioned on our community's behalf. This decision secures our gathering place's future with a doubling of our current footprint from one hectare to over two hectares combined with an upcoming thirty year lease. We won't be going anywhere!

This opportunity to operate on a broader canvas has led to some exciting plans for redevelopment including a new entrance building and wetlands development. Willum Warrain has applied for state government funding for the entrance building as well as establishing a building fund of our own. At this point in time, our AGM, we have already raised $50K of our target, $150K. If we are successful in obtaining the grant, there will be not stopping our growth.

Reflecting back on 2020/1, whilst it has been a very difficult time for our mob, we are very proud of what we have achieved together.

I would like to thank

- our management team for their leadership and commitment in challenging circumstances
- our staff who really enjoy the work they do every day on behalf of our community
- my Board who are completely focussed on what's best for our mob and are such a stable and harmonious team
- our Elders who guide us and reassure us when we most need it
- all our wonderful non-Indigenous friends, allies and supporters who are a vital part of our journey
- to all our funders, both government and philanthropic, who believe in what we are trying to create
- and most importantly, our deadly community who make our gathering place such a unique place of belonging, welcome and cultural celebration.

Jeanette Kaindel

President – Willum Warrain

Treasurer's Report 2020-2021

Directors present this report on behalf of Willum Warrain for the financial year ended 30th June 2021 The following persons held office of Director during the year or since the end of the financial year (unless otherwise stated):

Jeanette Kaindel
Rob Morgan
Hillary Aldenhoven
Aaron Simmler
Aunty Helen Bnads
Tom Sipthorpe
Debbie Clifford
Shirley Slann

NET BANK BALANCE:

		Accounts 2021		Accounts 2020
Opening Bank Balance at Start of Financial Yr		**$1,015,068**		**$725,540**
Plus total cash Income from operating activities		**$647.273**		**$308,960**
Plus total cash Income from financing activities		-		-
Less: total cash Payments from investing activities - Purchases of property plant and equipment		**($273,813)**		**($19,432)**
Closing Bank Balance at End of Financial Yr		**$1,388,528**		**$1,015,068**
Note: A more detailed reconciliation is available upon request				

Summary:

Although our accounts look quite healthy, we are reminded that with being closed for so long due to Covid-19, (for the second year in a row), there was extraordinarily little in the way of expenses and a lot of ongoing costs were covered by State Government COVID Funding. In addition, Job Keeper covered some wage costs, keeping in mind our annual wages bill is currently running at $654,000 per year which needs to be generated annually. This, in turn, has allowed Willum Warrain to retain funding to fully rollout services, support, infrastructure and programs at our earliest allowance. By keeping a large portion of our assets liquid and with our liabilities just over 25% of our total assets, our balance sheet is looking quite healthy for the year to come. This would not have been achieved without the planned and disciplined financial management of our Executive team.

Highlights:

- Willum Warrain's operations throughout the year were heavily impacted by COVID-19, with us having to close our doors to staff and public during five lockdowns. The Board was kept informed of these closures with regular updates from the Executive Team. Despite this background uncertainty, Willum Warrain still managed to secure multiple new grants for our ongoing support services, community programs and staffing.
- We continue to be part of the fastest growing Aboriginal catchment in the State.
- Secured significant uplift in state and local government funding - funds used and earmarked for (including, but not limited to):
    - Construction of the Men's Shed in FY21 (holding previous funding)
    - Extension to existing offices (holding previous funding)
    - Establishment of Bush Nursery Social Enterprise – via Djakitjuk Djanga (Country's Food)
    - Pun Pun Fund. Various sources of funding totalling $140K were obtained and are committed to constructing a boardwalk and wetlands expansion which will enhance Cultural Immersion Tours experience.
    - Additional Staffing
- A 30% decrease in donations and philanthropic contributions was recorded with COVID impacting the broader financial landscape and future funding being an unknown quantity.

Willum Warrain wishes to thank:

The Team at Business Lighthouse,
Shawne Rubenstein – Peninsula Partners
and
Paul Fox from Super Audit Services
For all your work in assisting to manage our finances

Aaron Simmler

Treasurer

We, two current Board members, certify that the above financial statements give a true and fair view of the financial position and performance of the Association.

Jeanette Kaindel *Aaron Simmler*

Audit Scope

COMMITTEE REPRESENTATION LETTER

Mr Paul Fox
Super Audit Services
PO Box 552
DROMANA VIC 3936

Dear Paul

This representation letter is provided in connection with your audit of the financial reports of Willum Warrain Aboriginal Association Inc for the year ended 30 June 2021, for the purpose of expressing an opinion as to whether the financial reports are presented fairly, in all material respects, in accordance with mandatory Australian accounting standards and the *Associations Incorporations Reform Act 2012* of Victoria and the *Australian Charities and Not-for-profits Commission Act 2012*.

We confirm, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves, the following representations made to you during your audit:

Financial report

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated 12 August 2019, for the preparation of the 2021 financial report in accordance with mandatory Australian accounting standards and *Associations Incorporations Reform Act 2012* of Victoria and *Australian Charities and Not-for-profits Commission Act 2012*; and in particular the financial report is fairly presented in accordance therewith.
- We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- Any related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian accounting standards.
- All events subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole. A list of the uncorrected misstatements is attached to this letter.

Information provided

- We have provided you with:

  a) access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters.

  b) all requested information, explanations and assistance for the purposes of the audit.

c) unrestricted access to persons within the Association from whom you determined it necessary to obtain audit evidence.

- All transactions have been recorded in the accounting records and are reflected in the financial report.
- We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report; and accounted for and disclosed in accordance with the applicable financial reporting framework.

General

- We have no plans or intentions that may materially affect the carrying values or classification of assets and liabilities.
- The Associations have satisfactory title to all assets, and there are no liens or encumbrances on such assets nor have any assets been pledged as collateral that have not been disclosed in the financial report.
- There have been no known instances of non-compliance or suspected non-compliance with laws and regulations or contractual agreements whose effects should be considered in preparing the financial report.

Fraud

- We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and confirm we have disclosed to you:

  a) the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud

  b) all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:

     i. management

     ii. employees who have significant roles in internal controls or

     iii. others where the fraud could have a material effect in the financial report and

  c) all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated to us by employees, former employees, analysts, regulators or others.

Going concern

- Nothing has come to our attention that would indicate that the Associations will not be able to continue as a going concern over the next 12 months. [Insert details of mitigating factors considered in going concern determination, if relevant.]

Commitments

- There were no material commitments for goods or services at year end, other than those disclosed in the financial report.

Impairment of assets

- We have considered the requirements of AASB 136: Impairment of assets when assessing the carrying values of assets and in ensuring that no assets within the scope of AASB 136 are stated in excess of their recoverable amount.

Liabilities

- There are no financial guarantee contracts in place to third parties which could be called upon in the event of a default, other than those disclosed in the financial report.

Inventory

- We have no plans to abandon lines of product or other plans or intentions that will result in any excess or obsolete inventory, and no inventory is stated at an amount in excess of net realisable value.
- Provision has been made for material losses arising from the fulfilment of, or an inability to fulfil, any sale commitments or as a result of purchase commitments for inventory quantities in excess of normal requirements or at prices in excess of prevailing market prices.

Property, plant and equipment

- Rates of depreciation, applied to reduce book values of individual assets to their estimated residual values, reflect the probable useful lives of those assets to the association.
- Allowances for depreciation have been adjusted for all significant items of property, plant and equipment that have been abandoned or are otherwise unusable.
- The association has no 'make good' obligations in respect of its property, plant and equipment for which it would be required to make a restorative provision under AASB 137 *Provisions, contingent liabilities and contingent assets* which have not been included in the financial report.

Electronic presentation of financial report

- With respect to presentation of the financial reports on our website, we acknowledge that:
  a) we are responsible for the electronic presentation of the financial report
  b) we will ensure that the electronic version of the audited financial report and the auditor's report on the website will be identical to the final signed hard copy version
  c) we will clearly differentiate between audited and unaudited information in the construction of the entity's website as we understand the risk of potential misrepresentation
  d) we have assessed the controls over the security and integrity of the data on the website and confirmed that adequate procedures are in place to ensure the integrity of the information presented and
  e) we will not present the auditor's report on the full financial report with extracts only of the full financial report.

Yours sincerely,

Aaron Simmler, Treasurer

Jeanette Kaindel, President

Karsten Poll, Co-Ordinator

6 October 2021

Audit Report

SUPER AUDIT SERVICES
Certified Practising Accountants
PO Box 552, Dromana, Victoria, 3936
Telephone: (03) 5987 1908
ABN 44 942 769 277

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Report on the Audit of the Financial Report

I have audited the financial report, being a special purpose financial report, of Willum Warrain Aboriginal Association Inc, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the members of the Committee.

In my opinion, the accompanying financial report of Willum Warrain Aboriginal Association Inc presents fairly, in all material respects, including:

(i) giving a true and fair view of the Association's financial position as at 30 June 2021 and of its financial performance for the year ended; and

(ii) complying with the Australian Accounting Standards to the extent described in Note 1, the *Australian Charities and Not-for-profits Commission Act 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the association in accordance with the auditor independence requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 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.

Emphasis of Matter - Basis of Accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the association's financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The Members of the Committee are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so. They are also responsible for overseeing the association's financial reporting process.

SUPER AUDIT SERVICES
Certified Practising Accountants
PO Box 552, Dromana, Victoria, 3936
Telephone: (03) 5987 1908
ABN 44 942 769 277

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (Continued)

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 the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment 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 controls 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 fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of committee'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 fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the committee 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 the audit.

PAUL FOX, CPA

Dated this 14th day of October 2021

To Willum Warrain Aboriginal Association Inc,

As lead auditor for the audit of Willum Warrain Aboriginal Association Inc for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

(i) No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
(ii) No contraventions of any applicable code of professional conduct in relation to the audit.

PAUL FOX, CPA

Dated this 14th day of October 2021

Financial Statements

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2021

	Notes	2021	2020
		$	$
Income			
Grants - Local Government		76,274	-
Grants - State Government		788,231	342,208
Grants - Commonwealth Government		3,000	140,948
Government Cashflow Stimulus & Jobkeeper		282,782	58,018
Interest		952	4,683
Donations - General		14,612	6,777
Donations - Philanthropics		96,483	131,264
Tours & Workshop Fees		31,426	
Other Income		17,111	12,700
Total Income		**1,310,871**	**696,598**
Expenses			
Employee Benefits Expense		654,201	495,489
Depreciation expense		10,596	10,081
Activities & Events		54,993	57,885
General Administration		18,916	16,921
Audit Expense		1,500	1,100
Insurance		2,326	1,783
Office Supplies & Equipment		12,926	12,358
Motor Vehicle Expenses		3,696	3,491
Property Related Expenses		14,168	7,542
Charitable Support & Donations		32,238	17,250
Youth Service Project		-	65,693
Telephone & Internet		3,984	2,539
Total Expenses		**809,544**	**692,132**
Operating Surplus/(Deficit) for the year		**501,327**	**4,466**
Other Comprehensive Income		-	-
Total Comprehensive Income for the year		**501,327**	**4,466**

The accompanying notes form part of these financial statements

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Statement of Financial Position

As at 30 June 2021

	Notes	2021 $	2020 $
Assets			
Current Assets			
Cash at Bank and on Hand		1,388,528	831,797
Term Deposits		0	183,271
Accounts Receivable		46,159	10,261
Total Current Assets		**1,434,687**	**1,025,329**
Non-Current Assets			
Property, Plant & Equipment	2	374,643	111,426
Total Non-Current Assets		374,643	111,426
Total Assets		**1,809,330**	**1,136,755**
Liabilities			
Current Liabilities			
Accounts Payable		67,382	56,964
Employee Liabilities		3,072	1,584
Provision for Annual Leave		52,589	33,302
Income Received in Advance	4	454,434	314,379
Total Current Liabilities		**577,477**	**406,229**
Non Current Liabilities		**0**	**0**
Total Liabilities		**577,477**	**406,229**
Net Assets		**1,231,853**	**730,526**
Equity			
Retained Earnings		1,231,853	730,526
Total Equity		**1,231,853**	**730,526**

The accompanying notes form part of these financial statements

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Statement of Changes in Equity

For the year ended 30 June 2021

	2021 $	2020 $
Retained Earnings		
Opening Balance	730,526	726,060
Surplus (loss) for the Period	501,327	4,466
Closing Balance of Retained Earnings	**1,231,853**	**730,526**

The accompanying notes form part of these financial statements

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Statement of Cash Flows

For the year ended 30 June 2021

	Notes	2021 $	2020 $
Cash flows from operating activities:			
Receipts from grants, donations and other sources		1,512,362	1,030,556
Payments to clients, suppliers & employees		(866,041)	(726,279)
Interest received		952	4,683
Net cash provided by operating activities	3	647,273	308,960
Cash flows from investing activities:			
Payments for purchase of property, plant and equipment		(273,813)	(19,432)
Net cash used by investing activities		(273,813)	(19,432)
Cash flows from financing activities:			
Proceeds from Building Fund Grants & Donations		-	-
Net cash used by financing activities		-	-
Net increase / (decrease) in cash and cash equivalents held		373,460	289,528
Cash and cash equivalents at beginning of year		1,015,068	725,540
Cash & cash equivalents at end of financial year	3	**1,388,528**	**1,015,068**

The accompanying notes form part of these financial statements

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Notes to the Financial Statements

For the year ended 30 June 2021

1 Summary of Significant Accounting Policies

The members of the committee have prepared the financial statements on the basis that the association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* . The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial report has been prepared in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB: 1048: Interpretations of Standards and AASB 1054: Australian Additional Disclosures, as appropriate for not-for-profit oriented entities.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. The financial statements comply therefore with all the recognition and measurement requirements in Australian Accounting Standards.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

(a) **Revenue and other income**

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and when, or as, the Association satisfies their performance obligations.

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

Grant revenue

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably. Where conditions are attached to a grant it is initially recognised as income received in advance in the statement of financial position and subsequenltly recognised as revenue when (or as) the conditions or contracted services are satisfactorily performed.

Donations

Unconditional donations and interest are recognised as revenue when received. Where conditions are attached to a donation it is initially recognised as income received in advance in the statement of financial position and subsequenltly recognised as revenue when (or as) the conditions or contracted services are satisfactorily performed.

Other income

Other income is recognised when it is received or when the right to receive payment is established.

(b) **Plant and equipment**

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

Items of plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Plant and equipment are measured using the cost model. Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Notes to the Financial Statements

For the year ended 30 June 2021

1 Summary of Significant Accounting Policies

(b) Plant and equipment

Depreciation

Plant and equipment is depreciated on a diminishing value basis (Leasehold improvements on a straight-line basis) over the assets useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:
Leasehold Improvements - 20 years
Plant and Equipment - 4 years
Motor Vehicles - 4 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(c) Leases

Because the association pays only a peppercorn lease to the Shire Council for use of the Council owned property the committee are of the opinion that no liability or asset is required to be disclosed on the statement of financial position under AASB 16 Leases. The rent of $520 per annum is charged as an expense on a straight-line basis over the life of the lease which is due to expire in December 2023.

(d) Impairment of assets

At the end of each reporting period, the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss. Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(e) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(g) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.
The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.
Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Notes to the Financial Statements

For the year ended 30 June 2021

1 Summary of Significant Accounting Policies

(h) Trade and Other Receivables

Trade and Other Receivables include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets.

(i) Trade and Other Payables

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

(j) Income Tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

The Association is registered with the Australian Charities and Not-for-profits Commission as a Public Benevolent Institution and is endorsed as a Deductible Gift Recipient.

(k) Critical Accounting Estimates and Judgements

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances. These estimates and judgments are based on the best information available at the time of preparing the financial statements, however as additional information becomes known, actual results may differ from the estimates.

The significant estimates and judgments made are described below:

Key Estimates - Impairment

The association assesses impairment of assets at the end of each reporting period by evaluating conditions and events specific to the association that may be indicative of impairment triggers.

(l) Economic dependence

Willum Warrain Aboriginal Association Inc is dependent grants and donations for the majority of its revenue used to operate the business. At the date of this report the members of the committee have no reason to believe funders will not continue to support Willum Warrain Aboriginal Association Inc.

(m) Commitments

At 30 June 2021 the association had outstanding commitments of $58,182 in relation to contracts for the building of the shed and office.

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 $	2020 $
2. Property, Plant & equipment		
Artworks at Cost	2,112	2,112
Buildings at Cost	217,527	-
Leasehold Improvements at Cost	84,558	63,863
Leasehold Improvements Accumulated Depreciation	(9,367)	(5,794)
Total Leasehold Improvements	75,191	58,069
Plant & Equipment at Cost	56,902	21,313
Plant & Equipment Accumulated Depreciation	(11,270)	(7,356)
Total Plant & Equipment	45,632	13,957
Motor Vehicles at Cost	53,333	53,333
Motor Vehicles Accumulated Depreciation	(19,152)	(16,045)
Total Motor Vehicles	34,181	37,288
Total Property, Plant & equipment	**374,643**	**111,426**
3. Cash Flow Information		
(a) Reconciliation of Cash		
Cash at bank	1,388,528	831,797
Term deposit	-	183,271
	1,388,528	**1,015,068**
(b) Reconciliation of Cash Flow from Operations with Operating Surplus		
Net surplus/(deficit) for the period	501,327	4,466
Non-cash flows in profit		
- Depreciation	10,596	10,081
Changes in assets and liabilities:		
- (Increase)/decrease in trade and other receivables	(35,898)	7,003
- Increase/(decrease) in income in advance	140,055	279,879
- Increase/(decrease) in trade and other payables	10,418	(275)
- Increase/(decrease) in provision for annual leave	19,287	24,242
- Increase/(decrease) in employee liabilities	1,488	(16,436)
Cash Flows from operations	**647,273**	**308,960**

4. Income Received in Advance

Willum Warrain's continued success has provided a healthy investment for our cultural programs and activities. Due to the COVID-19 lockdowns we have not been able to deliver all our funded commitments. For this reason, we have deferred $454,434 to our 21/22 financial year.

5. Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

6. Association Details

The financial report is for the Willum Warrain Aboriginal Association Inc as an individual entity, incorporated and domiciled in Victoria, Australia. The financial report is presented in Australian dollars. The registered office of the association is:
10c Pound Road, Hastings, Vic, 3915

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Statement by Members of the Committee

For the year ended 30 June 2021

In the opinion of the committee members:

1 there are reasonable grounds to believe that the registered entity will be able to pay its debts, as and when they become due and payable; and

2 The financial statements and notes are in accordance with the Australian Accounting Standards to the extent described in Note 1 the *Australian Charities and Not-for-profits Commission Act 2012*.

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

Aaron Simmler, Committee Member.....

Jeanette Kaindel, Committee Member.....

Dated this 14 day of October 2021

Contact Information

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