



WILLUM WARRAIN
Aboriginal Association Incorporated



ANNUAL REPORT

2022-2023



Past, Present & Future...



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



Organisation Details

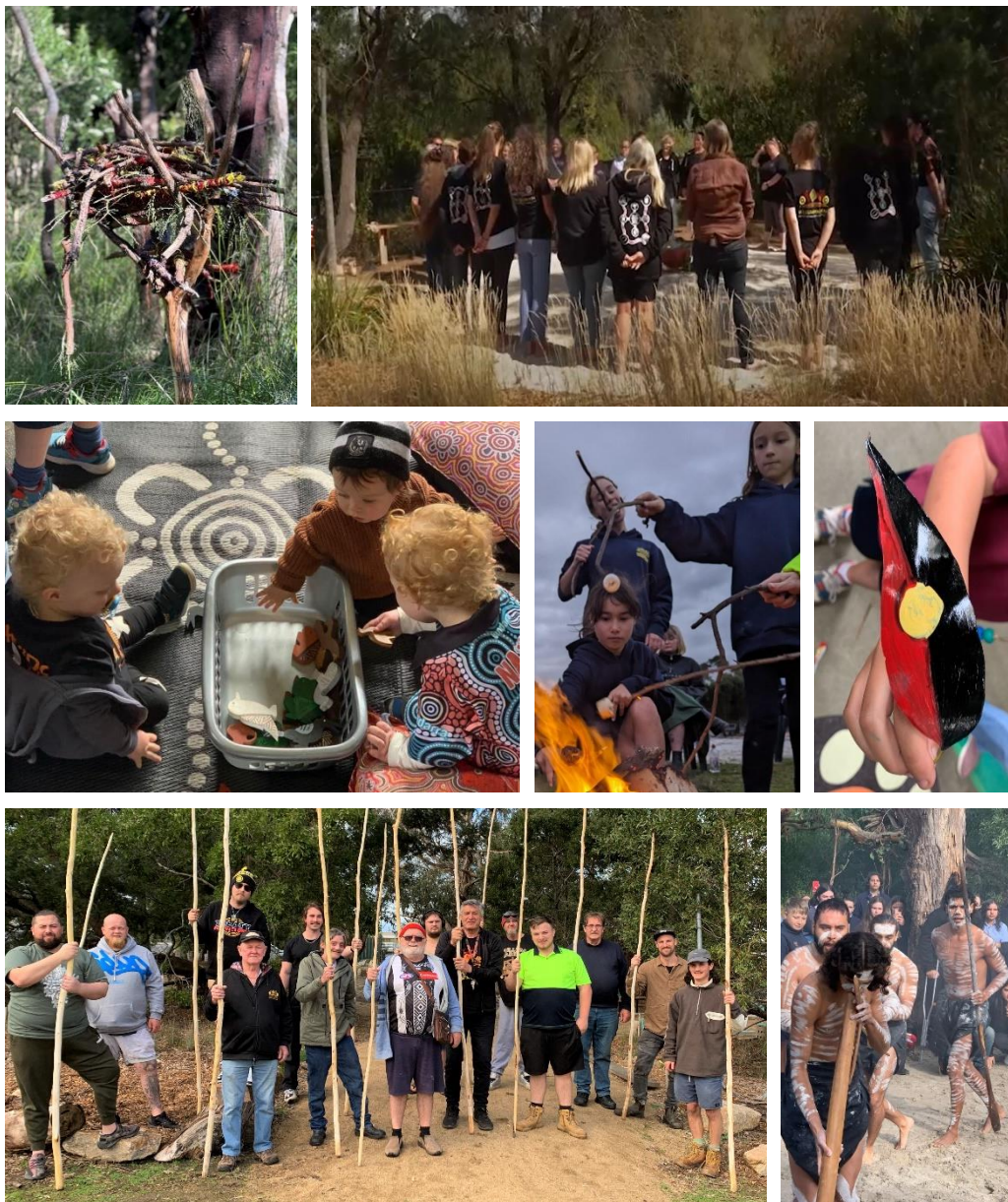
Willum Warrain Aboriginal Association Inc. is a not-for-profit charitable organisation currently registered as follows:

Organisation name	:	Willum Warrain Aboriginal Association Inc.
Registered	:	Consumer Affairs Victoria
Act	:	<i>Associations Incorporation Act 1981</i>
Date registered	:	18 th 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	:	29 TH 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.
- Providing programs, events and services that meet the needs of the community.
- Ensuring the strategies and tasks outlined in the Strategic Plan are actioned.
- Ensuring the Association maintains its vision and relevance to the community.
- Providing a voice advocating on behalf of community.
- Ensuring 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 am currently Engagement and Cultural 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 Bunurong 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**



**AUNTY HELEN BNADS
BOARD MEMBER**



**DEBBIE CLIFFORD
BOARD MEMBER**



- I am a proud Boandik fella.
- I have recently joined the Programmed team looking after South East Water’s Maintenance in a Supervisory role.
- 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

- 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

- I am a proud Palawa woman.
- I have been a Board member of Willum Warrain for the past 4 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 Pitta Pitta woman, born and raised in Northwest Queensland.
- I have worked in the sector of Family violence for over 20 years and believe assistance and supports needs to be made available for the whole family
- I believe that spiritual and cultural connection is healing and plays a major role in our wellbeing
- I believe in strength-based approaches and positive thinking.
- I have lived and worked in the Mornington Peninsula for the last 8 years and love connecting with our MOB.

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

RUDI LOUIS TAYLOR
BOARD MEMBER



- I am a proud Lowendjeri Boonwurrung Kulin man living on the Mornington Peninsula.
- I am a current Ph.D candidate researching the healing impacts cultural practices have on Aboriginal peoples.
- I am a musician, producer, photographer and artist.
- Served on Victorian NAIDOC committee.

***PASSIONATE ABOUT
COMMUNITY CONNECTION
AROUND CULTURAL PRACTICES***

Our Staff

PETER ALDENHOVEN
CHIEF EXECUTIVE OFFICER



KARSTEN POLL
EXECUTIVE OFFICER - OPERATIONS



BELINDA BLACK
ACCOUNTS



ANGELA ESTCOURT
WOMEN'S BUSINESS –
CULTURAL LEAD



SAMANTHA TRIST
ART PROGRAMS –
CULTURAL SUPPORT



SAM VULLERS
ADMINISTRATION



ALVIN RAJKOVIC
MAINTENANCE &
CULTURAL SUPPORT



UNCLE JOHN MCLEAN
CULTURAL SUPPORT



CARISSA WATTS
CULTURAL SUPPORT





NADIA DOUGLAS
COMMUNITY
ENGAGEMENT OFFICER



ISAIAH COLUMBINE
HORTICULTURAL
LEAD



SKY AUSTIN
HORTICULTURAL
SUPPORT



JULIE MORGAN
HORTICULTURAL SUPPORT
& CULTURAL ENGAGEMENT



KERRALEE JAMES
HORTICULTURAL
SUPPORT



JUSTINE LENART
HORTICULTURAL
SUPPORT



SISSY EDWARDS
HORTICULTURAL
SUPPORT



NATALIE SCHWABEGGER
HORTICULTURAL
SUPPORT



TAMMY SIPHTHORPE
CULTURAL
SUPPORT



KYAH STEPHENS
YOUTH LEADER



PETE MARTIN
YOUTH SUPPORT



MELISSA STEBBING
ELDERS SUPPORT
& CLEANER





'WILLUM WARRAIN' ASSOCIATION INCORPORATION ANNUAL GENERAL MEETING 29/10/22

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

Present in person:- Peter Aldenhoven, Jeanette Kaindel, Karsten Poll, Lorraine Parsons, Helen Brads

Online:- Aaron Simmler, Andrea Cowling, Rob Morgan, Tom Siphthorpe, James Columbine, Jarrod Cowling, Rudy Taylor, Stephen Thornbury, Craig Thornbury, Rebecca Robinson, Peter Renkin, Ryan Di Pietro, Hillary Aldenhoven, Shaylene Newton, Micheal Binney, Annie Sweeney-Smith, Hugh Sweeney-Smith, Dominic White, Steve Birkett, Taneisha Webster, Kerri McKenzie, Lynne Alexander, Maureen Donnelly

By proxy:- Kerralee James, Suzette Donald, Roslyn Davidson, Jennine Armistead, Sarah Thorne, Skye Roberts, Sonya Shephard, Zara Leon, Ngairee Anderson, Lorraine Pierson, Leanne Eddington, Peter Hammersley, Lisa Webster, Brianna Willis, Daniel Webster, Debbie Clifford, Catherine Sheppard, John Sheppard

Apologies:- Shirley Slann, David Price, Craig Manassa

(1) Meeting opening

1.1 Quorum of 30 achieved via online attendees and proxies. Meeting able to be commenced.

1.2 Acknowledgement of Traditional Owners and Welcome by Aunty Lorraine Parsons. She also said that it was her ongoing pleasure to chair the meeting once again and she loves visiting this calming place. She was also looking forward to hearing about how the Willum Warrain community had continued to grow and prosper and its exciting plans for the future.

1.3 Confirmation of minutes-

Motion:- That the minutes tabled of the last Annual General meeting November 23rd, 2021, be accepted as a true account of that meeting.

Moved: - Shaylene Newton

Seconded:- Steve Thornbury

CARRIED UNANIMOUSLY

(2) President's Report – Jeanette Kaindel

Jeanette thanked everyone for attending and acknowledged the Traditional Owners of the land. She delivered the President's report (see full transcript 2022 AGM report) and thanked the community, staff, Board and supporters for all their contributions.



Key points:-

- All our programs and events have bounced back strongly after COVID
- We now have an extended lease with the Shire in place for 30 years, doubling our existing property
- The Board has committed to a new Entrance building and Pun Pun (wetlands)
- Thanks to our wonderful community, Board, staff, allies, partners and supporters

Motion: - That the President’s report be accepted. |

Moved: - Michael Binney Seconded: - Craig Thornbury

CARRIED UNANIMOUSLY

(3) Treasurer’s Report – Aaron Simmler

Aaron presented highlights of the Treasurer’s report from the 2021 AGM report explaining that revenues had been very strong with reduced outgoings due to five lockdowns.

Key points:-

- The Association is in a strong financial position
- Operating costs and revenues have increased in line with previous years
- Built up reserves are prudent given economic uncertainty going forwards
- Significant assets going forwards are committed to future staff wages and building a new Entrance facility and Pun Pun (wetlands)

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

Moved: - Seconded: -

CARRIED UNANIMOUSLY

(4) Annual report

Motion: - That the Annual report be accepted.

Moved:- Ange Estcourt Seconded:- Shaylene Newton



CARRIED UNANIMOUSLY

(5) Annual fees

Motion: - That no membership fees to be charged in line with past years.

Moved: - Steve Thornbury Seconded: - Steve Birkett

CARRIED UNANIMOUSLY

(6) Election of Board Members

Three positions were vacant and two nominations for the Board were received. As per rules, the Board subsequently reappointed two previously elected Board members, Helen Bnads and Hilary Aldenhoven for three years.

(7) Other matters

Michael Binney (Aboriginal community member) shared information that Balnarring Races next week will open for the first time in its history with a smoking ceremony and Welcome to Country.

(7) Conclusion:-

- Aunty Lorraine thanked members for attending the AGM virtually again this year
- There is a lot for community to be proud of in this report
- She expressed the wish that 2022/3 would be an even brighter and happier year for our community

Meeting concluded at 11.28 am.



President's Report

Willum Warrain has had another very positive year with our programs and events all flourishing and general engagement with the Gathering Place picking up considerably.

Our finances have remained strong despite some revenue reductions (as you will see in the Treasurer's report) and the Board is committed to delivering our two key infrastructure projects, a new Pun Pun (wetlands) and a new entrance building in response to our community's growth trajectory. The Pun Pun project has gone out to tender.

Willum Warrain is part of the fastest growing Aboriginal catchment in Victoria – our mob on the Mornington Peninsula isn't going anywhere!


Some cultural highlights have been: -

- having 41 babies be named for Country at our Welcome Baby to Country event in February.
- our Southern Metro, region wide, Koorie Youth Summit attracting Aboriginal students from 32 secondary schools and
- our mega annual Mornington Peninsula Reconciliation Walk this year with 1200 participants.

Also, as many will be aware, Willum Warrain has two social enterprises, designed to create employment for mob and diversify our funding streams. One of those, the Willum Warrain Bush Nursery, was featured on Gardening Australia in September– being featured on national television was a notable achievement. The other social enterprise, Cultural Immersion Tours, and Cultural Awareness Training has grown significantly this year and is very popular with schools, community groups, agencies and corporates – we are on track for 10,000 visits in 2023.

As President of Willum Warrain, I would like to acknowledge that the referendum outcome was profoundly disappointing to many in our community, both mob and allies. Willum Warrain had supported the Yes case trying to promote understanding and awareness since October last year. We take solace in the knowledge that we are following in the footsteps of our Elders who have sought change patiently and we will continue in their path. We take heart from the many allies in our community who walked with us in solidarity.

Willum Warrain performs an important role in the broader life of the Mornington Peninsula. We welcome all who visit us and share culture, knowledge, and friendship with everyone. I would like to thank all our staff, mob, kin, friends, and allies who make up our broader family who love coming to work or visit here, to be part of our Aboriginal community or to volunteer here. Thanks also to all our funders and supporters who enable our community to realise our aspirations, to hope and heal and build a self-determined path for ourselves.



Finally, as many of you know, after 5 years as President, I am stepping down from this position remaining however on the Board. It has been my pleasure to have served in this role. I would like to thank the Board for being so committed to community, for always ensuring our gathering place is run professionally and with the utmost financial probity, and for always supporting me in my role. I promise I will do the same for the next leader of Willum Warrain.

Jeanette Kaindel
President

Treasurer's Report 2022-2023

Directors present this report on behalf of Willum Warrain for the financial year ended 30th June 2023.

The following persons held the office of Director during the year or since the end of the financial year (unless otherwise stated):

Jeanette Kaindel
Rudi Louis Taylor
Debbie Clifford
Shirley Slann

Aunty Helen Bnads
Rob Morgan
Hillary Aldenhoven
Aaron Simmler

NET BANK BALANCE:

	Accounts 2023	Accounts 2022
Opening Bank Balance at Start of Financial Year	\$1,296,801	\$1,388,528
Plus, total cash Income from operating activities	\$8,748	\$45,695
Plus, total cash Income from financing activities	-	-
Less: total cash Payments from investing activities -Purchases of property plant and equipment	(\$655,925)	(\$137,422)
Closing Bank Balance at End of Financial Year	\$632,128	\$1,296,801

Note: A more detailed reconciliation is available upon request

SUMMARY:

The last financial year has seen a slight reduction in our overall revenue. Post-COVID funding injections have now ended.

We have experienced sizable reductions in state government funding for staffing and in general philanthropic investment into our community. This has been offset by an increase in support from the Mornington Peninsula Shire and the fact that our two social enterprises, the Bush Nursery and Cultural Tours/ Awareness Training, are now generating significant income in their own rights.

Our closing bank balance at the end of the financial year, approximately half that of 2021/2, reflects moneys being placed in term deposits for wetlands and entrance building projects.

The path forward is to continue building our social enterprises and redouble efforts to secure government and philanthropic support for our staffing, operations, programs, and events.

HIGHLIGHTS:

- Willum Warrain’s operations were able to return to full capacity without the impact of COVID this financial year. Attendance at our programs and events has increased in tempo and scale.
- Our public events are becoming increasingly popular. Most of this vital work in the Reconciliation space is currently unfunded by Government though we have received an increase in public donations.
- The long-awaited Pun Pun (Wetlands) Project is about to proceed with the planning approval process completed. Funding totalling \$140K is in place to construct a boardwalk and wetlands expansion which will enhance the Cultural Immersion Tours experience.
- The path forward is to continue building our social enterprises and work harder to secure philanthropic support for our staffing, operations, programs, and events.

Willum Warrain continues to flourish with the continued support of

<i>Sustainable Table</i>	<i>CAGES Foundation</i>	<i>Grace Professional Services</i>
<i>Lord Mayor’s Charitable Foundation</i>	<i>Gandel Philanthropy</i>	<i>YMCA/Camp Manyung</i>
<i>Koondie Woonga-gat Toor-ong</i>	<i>Service Stream</i>	<i>Ionair Australia</i>
<i>William Buckland Foundation</i>	<i>Ross Trust</i>	<i>Blue Scope Steel</i>
<i>Australian Communities Foundation</i>	<i>Fouress Foundation</i>	<i>Port Phillip Estate</i>
<i>Annamila First Nations’ Foundation</i>	<i>Tripple</i>	<i>Hedgeworks</i>
<i>Igniting Change</i>	<i>5 Point Foundation</i>	<i>Peninsula Hot Springs</i>
<i>Paul Ramsey Foundation</i>	<i>Business Lighthouse</i>	<i>Peninsula Community Legal</i>
<i>Fellowship for Indigenous Leadership</i>	<i>Downer</i>	<i>Headspace, Hastings</i>
<i>Mornington Peninsula Foundation</i>	<i>Esso</i>	<i>Arthurs Seat Eagle</i>
<i>Mornington Peninsula Shire</i>	<i>Plantmark Wholesale Nursery</i>	
<i>Roberts Family Foundation</i>	<i>Dpt of Premier and Cabinet</i>	
<i>Neighbourhood House Victoria</i>	<i>Dpt of Families, Fairness and Housing</i>	

THE TEAM HERE AT WILLUM WARRAIN WISH TO THANK:

The Team at Business Lighthouse 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

WILLUM WARRAIN ABORIGINAL ASSOCIATION INC
ABN: 41 179 080 355

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 report of Willum Warrain Aboriginal Association Inc for the year ended 30 June 2023, for the purpose of expressing an opinion as to whether the financial reports gives a true and fair view in accordance with mandatory Australian Accounting Standards, the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, Division 60 of the *ACNC Regulations 2022* and *Associations Incorporations Reform Act 2012* of Victoria.

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 engagements dated 26 September 2022, for the preparation of the financial report in accordance with mandatory Australian Accounting Standards, the *ACNC Act 2012*, *ACNC Regulations* and *Associations Incorporations Reform Act 2012* of Victoria; and in particular the financial report presents a true and fair view in accordance therewith.
- The methods, the data, and the significant assumptions in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosures that is reasonable in the context of mandatory Australian Accounting Standards, the *ACNC Act 2012*, *ACNC Regulations*.
- 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 (where applicable) is attached to the representation letter.
- All the significant accounting policies of the association are adequately described in the financial report and the notes attached thereto. These policies are consistent with the policies adopted last year by the committee in accordance with requirements of the ACNC Act and Regulations.
- All transactions have been recorded in the accounting records and are reflected in the financial report.

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 additional information that you have requested from us for the purpose 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 informed you of all the documents that we expect to issue that may comprise other information. The financial report and any other information obtained by you prior to the date of your auditor's report is consistent with one another, and the other information does not contain any material misstatements.

General

- We have provided you with all information required by the ACNC Act and Regulations.
- We have no plans or intentions that may materially affect the carrying values or classification of assets and liabilities.
- The Association has 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.
- None of the committee members are disqualified to act a responsible person under the ACNC Act.
- Where you have assisted with drafting sections of the financial report, we acknowledge that we are responsible for all the information contained therein, including all accounting policies, and that we provided you with a final trial balance from which to prepare the report.

Fraud

- We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- 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.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial report.
 - We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.
 - We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing 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 mandatory Australian Accounting Standards, the ACNC Act and Regulations.
 - 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.

Going concern

- Nothing has come to our attention that would indicate that the Association 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 impairment of assets when assessing the carrying values of assets and in ensuring that no assets 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.

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.

Electronic presentation of financial report

- With respect to presentation of the financial report 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.

It is taken that the above representations are applicable to the 2023 audit of the association. Should this representation letter be signed on a date other than when the audit report is signed, we note that the above representations are still appropriate, relevant and accurate to the date on which your audit report is signed. Should this not be the case, we shall inform you prior to the finalisation of your audit, and the signing of your audit report.

We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the association taken as a whole and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

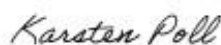
Yours sincerely,



Aaron Simmler, Treasurer



Jeanette Kaindel, Chairperson



Karsten Poll, Co-Ordinator

22 September 2023

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 2023, the statement of 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 committee's declaration.

In my opinion the accompanying financial report of Willum Warrain Aboriginal Association Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012 (ACNC Act)*, including:

- (a) giving a true and fair view of the entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

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 *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 confirm that the independence declaration required by the *ACNC Act*, which has been given to the committee, would be in the same terms if given to the committee as at the time of this review report.

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 entity's financial reporting responsibilities under the *ACNC Act*. 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 committee of Willum Warrain Aboriginal Association Inc are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the *ACNC Act* and the needs of the members. The committee's responsibility also includes such internal control as they determine is necessary to enable the preparation of a 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. The committee 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 28th day of September 2023



SUPER AUDIT SERVICES

Certified Practising Accountants

PO Box 552, Dromana, Victoria, 3936

Telephone: (03) 5987 1908

ABN 44 942 769 277

AUDITOR'S INDEPENDENCE DECLARATION

To Willum Warrain Aboriginal Association Inc,

As lead auditor for the audit of Willum Warrain Aboriginal Association Inc for the year ended 30 June 2023, 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 28th day of September 2023

Financial Statements

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Statement of Comprehensive Income

For the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Income			
Grants - Local Government		210,000	24,028
Grants - State Government		504,892	761,907
Grants - Commonwealth Government		23,000	49,073
Interest		2,090	132
Donations - General		49,255	18,038
Donations - Philanthropics		105,800	453,128
Bush Nursery Sales		114,031	66,299
Reimbursements		58,755	-
Tours & Workshop Fees		137,942	64,921
Other Income		58,547	12,852
Total Income		1,264,312	1,448,378
Expenses			
Employee Benefits Expense		921,643	785,113
Depreciation expense		35,207	30,284
Bush Nursery Expenses		30,362	45,801
Activities & Events		140,379	66,935
General Administration		55,983	23,358
Audit Expense		2,200	1,900
Insurance		3,130	3,384
Office Supplies & Equipment		4,873	1,948
Motor Vehicle Expenses		2,436	3,407
Property Related Expenses		28,508	11,917
Charitable Support & Donations		20,167	36,186
Telephone & Internet		1,677	1,738
Total Expenses		1,246,565	1,011,971
Operating Surplus/(Deficit) for the year		17,747	436,407
Other Comprehensive Income		-	-
Total Comprehensive Income for the year		17,747	436,407

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 2022

	Notes	2023 \$	2022 \$
Assets			
Current Assets			
Cash at Bank and on Hand		632,128	1,296,801
Term Deposits		600,000	0
Stock on Hand		27,070	0
Accounts Receivable		60,132	61,772
Total Current Assets		1,319,330	1,358,573
Non-Current Assets			
Property, Plant & Equipment	3	502,499	481,781
Total Non-Current Assets		502,499	481,781
Total Assets		1,821,829	1,840,354
Liabilities			
Current Liabilities			
Accounts Payable		39,254	67,610
Employee Liabilities		10,682	16,413
Provision for Annual Leave		55,886	51,821
Income Received in Advance		30,000	36,250
Total Current Liabilities		135,822	172,094
Non Current Liabilities		0	0
Total Liabilities		135,822	172,094
Net Assets		1,686,007	1,668,260
Equity			
Retained Earnings		1,686,007	1,668,260
Total Equity		1,686,007	1,668,260

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 2023

	2023	2022
	\$	\$
Retained Earnings		
Opening Balance	1,668,260	1,231,853
Surplus (loss) for the Period	17,747	436,407
Closing Balance of Retained Earnings	<u>1,686,007</u>	<u>1,668,260</u>

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 2023

	Notes	2023 \$	2022 \$
Cash flows from operating activities:			
Receipts from grants, donations and other sources		1,361,616	1,112,735
Payments to clients, suppliers & employees		(1,372,454)	(1,067,172)
Interest received		2,090	132
Net cash provided by operating activities	4	(8,748)	45,695
Cash flows from investing activities:			
Payments for purchase of property, plant and equipment		(55,925)	(137,422)
Payments for Term Deposits		(600,000)	
Net cash used by investing activities		(655,925)	(137,422)
Cash flows from financing activities:			
Net cash used by financing activities		-	-
Net increase / (decrease) in cash and cash equivalents held		(664,673)	(91,727)
Cash and cash equivalents at beginning of year		1,296,801	1,388,528
Cash & cash equivalents at end of financial year	4	<u>632,128</u>	<u>1,296,801</u>

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 2023

1 Basis of Preparation

The financial statements cover Willum Warrain Aboriginal Association Inc as an individual entity. It is a not-for-profit incorporated association, incorporated and domiciled in Australia. The principal activities of the association for the year ended 30 June 2023 were to provide church services. The financial statements are presented in Australian dollars.

The members of the committee have prepared the financial statements on the basis that the association is a non-reporting entity because there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy all of their information needs. These special purpose financial statements have been prepared 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 recognition, measurement and disclosure requirements of AASB 101: Presentation of Financial Statements, AASB 107: Statement of Cash Flows, 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. To the extent required by the ACNC, the financial statements have also been prepared in accordance with the disclosure requirements of AASB 124 Related Party Disclosures.

These financial statements do not comply with all the recognition and measurement requirements in the Australian Accounting Standards. The association has not assessed how its significant accounting policies differ from the recognition and measurement requirements contained in Australian Accounting Standards that do not apply to it.

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. Comparatives are consistent with prior years, unless otherwise stated.

2 Summary of Significant Accounting Policies

(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 specific conditions are attached to a grant (which include a requirement to repay if not spent in accordance therewith) it is initially recognised as income received in advance in the statement of financial position and subsequently 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 specific conditions are attached to a donation (which include a requirement to repay if not spent in accordance therewith) it is initially recognised as income received in advance in the statement of financial position and subsequently 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.

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Notes to the Financial Statements

For the year ended 30 June 2023

2 Summary of Significant Accounting Policies

(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 in value. The carrying amount of property, plant and equipment is reviewed annually by the Committee to ensure it is not in excess of the recoverable amount from these assets. Items of plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

The carrying values of plant and equipment are also reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. If any impairment exists, the assets are written down to their recoverable amount and the loss recognised in the statement of comprehensive income.

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 18 Leases. The rent of \$570 per annum is charged as an expense on a straight-line basis over the life of the lease which is due to expire in March 2052.

(d) Employee benefits

Provision is made for the association's liability for annual leave entitlements based on the amount expected to be paid when the liability is settled, plus related on-costs.

Provision is made for the association's liability for long service leave entitlements based on a thirteen week accrual after ten years of service prorated for eligible staff with greater than five years service. The association accrues for all eligible staff from the date of employment using the most recent pay rates, plus related on-costs. No liability is disclosed at balance date as it has been offset by regular amounts being paid to the Portable Long Service Leave Authority to cover future liabilities.

(e) 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.

(f) 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 authority is classified as operating cash flows.



Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Notes to the Financial Statements

For the year ended 30 June 2023

2 Summary of Significant Accounting Policies

(g) 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.

(h) 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.

(i) 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.

(j) 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.

Estimation of useful lives of assets

The association determines the estimated useful lives and related depreciation charges for its property, plant and equipment. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

(k) 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.

(l) Events After 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.

(m) Association Details

The registered office of the association is:
10c Pound Road, Hastings, Vic, 3915


Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Notes to the Financial Statements

For the year ended 30 June 2023

	2023	2022
	\$	\$
3. Property, Plant & equipment		
Artworks & Cultural Assets at Cost	12,300	6,750
Buildings at Cost	283,337	278,843
Buildings Accumulated Depreciation	<u>(14,046)</u>	<u>(6,971)</u>
Total Buildings	269,291	271,872
Leasehold Improvements at Cost	162,087	136,178
Leasehold Improvements Accumulated Depreciation	<u>(32,394)</u>	<u>(19,533)</u>
Total Leasehold Improvements	129,693	116,645
Plant & Equipment at Cost	96,722	76,751
Plant & Equipment Accumulated Depreciation	<u>(34,228)</u>	<u>(21,569)</u>
Total Plant & Equipment	62,494	55,182
Motor Vehicles at Cost	53,333	53,333
Motor Vehicles Accumulated Depreciation	<u>(24,612)</u>	<u>(22,001)</u>
Total Motor Vehicles	28,721	31,332
Total Property, Plant & equipment	<u><u>502,499</u></u>	<u><u>481,781</u></u>
4. Cash Flow Information		
<i>(a) Reconciliation of Cash</i>		
Cash at bank	632,128	1,296,801
	<u>1,232,128</u>	<u>1,296,801</u>
<i>(b) Reconciliation of Cash Flow from Operations with Operating Surplus</i>		
Net surplus/(deficit) for the period	17,747	436,407
<i>Non-cash flows in profit</i>		
- Depreciation	35,207	30,284
<i>Changes in assets and liabilities:</i>		
- (Increase)/decrease in trade and other receivables	1,840	(15,613)
- (Increase)/decrease in stock on hand	(27,070)	-
- Increase/(decrease) in income in advance	(6,250)	(418,184)
- Increase/(decrease) in trade and other payables	(28,356)	228
- Increase/(decrease) in provision for annual leave	4,065	(768)
- Increase/(decrease) in employee liabilities	<u>(5,731)</u>	<u>13,341</u>
Cash Flows from operations	<u><u>(8,748)</u></u>	<u><u>45,695</u></u>
5. Related Party Transactions		
Transactions between related parties are on normal commercial terms and conditions. These terms and conditions are no more favourable than those to other parties unless otherwise stated.		
The remuneration of committee members and key management personnel from the association is summarised below:		
Short Term Benefits - Cash Salary & Fringe Benefits	270,001	227,088
Post Employment Benefits - Superannuation	28,350	22,708
Total	<u>298,351</u>	<u>249,796</u>
Number of committee & key management personnel remunerated	2	2




Willum Warrain Aboriginal Association Inc
ABN: 41 179 080 355
Committee's Declaration
For the year ended 30 June 2023

The committee members declare that in the committee member's opinion:

- 1 there are reasonable grounds to believe that the association is able to pay its debts, as and when they become due and payable;
- 2 the association is not a reporting entity; and
- 3 the special purpose financial statements and notes satisfy the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - (a) complying with Accounting Standards to the extent disclosed in Note 1 to the financial statements; and
 - (b) giving a true and fair view of the association's financial position as at 30 June 2023 and of its performance for the year ended on that date, in accordance with the accounting policies described in Note 2 to the financial statements.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Aaron Simmler, Committee Member.....

Jeanette Kaindel, Committee Member.....

Dated this day of September 2023

Contact Information

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Tel: 03 5979 1391

Email: gpc@willumwarrain.org.au

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