



WILLUM WARRAIN
Aboriginal Association Incorporated



ANNUAL REPORT

2023-2024



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.





Artwork by Deborah Edwards

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	:	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.





AARON SIMMLER
PRESIDENT



- I am a proud Boandik fella.
- I work with the Programmed team looking after Southeast 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 President on the Board of Willum Warrain.

"Connecting to culture and community is key to healing".

ROB MORGAN
VICE PRESIDENT



- I am a proud Palawa man who has served on the Board for three years as Vice President.
- I work for Melbourne Pathology as the General Manager, Business Development & Property, and am an Executive Team Member. I have over 20 years' experience in the health sector.
- My key drivers are understanding, I have volunteered in a number of roles across various sporting, community organisations and charities.

"I am 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".



JEANETTE KAINDEL
TREASURER



- I am a proud Palawa woman, a founding member of Willum Warrain and on the Board since 2014.
- I am currently the Treasurer on the Board of Willum Warrain having served as President for five years prior.
- I work at Monterey Secondary College as the Assistant principal of Engagement and Wellbeing

"Being part of Willum Warrain's journey has been a true privilege. I'm looking forward to what lies ahead, working with our community to empower our mob and continue to grow Willum Warrain as a welcoming cultural hub for generations to come".

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.

"Keen to help younger generations learn about their cultural heritage".

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 believe in reconciliation and sharing and connecting with others in the community.

"Cultural connectedness is what keeps our communities strong and impacts on our social and emotional and spiritual wellbeing".

TANEISHA WEBSTER
UP FOR ELECTION



- I am a proud Wathaurong woman, born and raised in Victoria.
- I am a current Ph.D. candidate researching "Belonging to Place"
- I have been working in the community sector for the last 10 years focusing on cultural, social and emotional wellbeing.
- I was the former Executive Officer Women's Business at Willum Warrain
- I believe that cultural connection is vital to wellbeing.

"Raising strong and resilient bupups through culture and community connections."

JOHN EGAN
UP FOR ELECTION



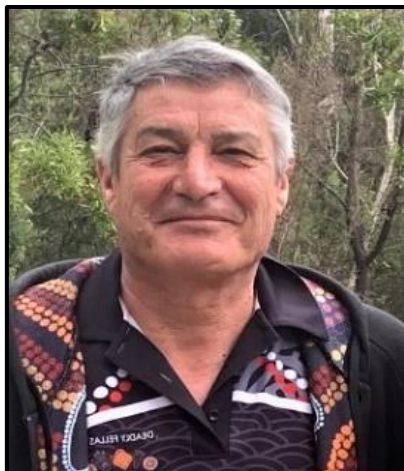
- I am a proud Gunditjmara man and became involved with Willum Warrain in early 2023. I've since connected with my mob in Warrnambool and Heywood.
- I am 71 years old and became aware of my Aboriginal background 3 years ago. Now retired, I have a background in investment services and major stockbroking firm working in IT and I ran a successful amateur theatre company for 20 years.
- My wife Christine and I regularly attend Men's, Women's and Elder's groups and other Willum Warrain events.

"I am keen to continue my journey learning as much as I can about my Indigenous history and deeply appreciate how many in our community have missed out on cultural connection for most of their lives".



Our Staff

PETER ALDENHOVEN
CHIEF EXECUTIVE OFFICER



KARSTEN POLL
EXECUTIVE OFFICER



CARA LOVERIDGE - GATHERING
PLACE COORDINATOR



BELINDA BLACK - ACCOUNTS



SAM VULLERS - ADMINISTRATION





ANGELA ESTCOURT
WOMEN'S BUSINESS –
CULTURAL LEAD



JULIE MORGAN
CULTURAL ENGAGEMENT
HORTICULTURAL SUPPORT



FELICIA UPTON
HORTICULTURAL LEAD



TEAGAN HAGGARTY
HORTICULTURAL SUPPORT



NATALIE SCHWABEGGER
HORTICULTURAL SUPPORT



TAMMY SIPTHORPE
CULTURAL TOURS



UNCLE JOHN MCLEAN
CULTURAL TOURS & BUSH
KIDS PLAYGROUP SUPPORT



MELISSA STEBBING
ELDER'S SUPPORT/CLEANER





'WILLUM WARRAIN' ASSOCIATION INCORPORATION ANNUAL GENERAL MEETING 28/10/23

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 Bnads, Aaron Simmler, Shirley Slann, Anne Renkin, Peter Renkin, Margaret Kendall, Belinda Black, Sharon Stow, Jan Charlwood,

Online:- Lynne Alexandra, Steve Birkett, Maureen Donnelly, Lindsey Duffield, John Egan, Paul Egan, Angela Estcourt, Debbie Lappen, Aly Madden, Desai O'Connor, Julie Pittle, Kate Roper, Sarah Simmler, Judy Simmler, George Simmler, Tammie Siphthorpe, Tom Siphthorpe, Rudi Taylor-Bragge, Steve Thornbury, Craig Thornbury, Braydon Thornbury, Colin Valentine, Jillian Van.

By proxy:- Melissa Stebbing, Carly Dixon, Kirsty Maher, Yvette Watson, Nadia Douglas, Peter Chamings, Kelvin Brown, Mark Thomas, Neil Brew, Ryan Di Pietro, John Conti, Doug Forsyth, John McLean, John Mickle, Tim Gibbs, Isaiah Columbine, Julie Morgan, Jennine Armistead, Sarah Bolwell, Glenn Serren, Janine Campbell, Zara Leon, Sharon Stow, Kayleen Barber, Kate Thornbury, Sonya Dunbar-Shepherd, Lorraine Pierson, Beverley Amos, Beverley Waugh,

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 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. She also commented on the disappointing outcome of the referendum.

1.3 Confirmation of minutes-

Motion:- That the minutes tabled of the last Annual General meeting (29/10/2022) be accepted as a true account of that meeting.

Moved:- Aaron Simmler Seconded:- Steve Birkett

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 2023 AGM report) and thanked the community, staff, Board and supporters for all their contributions.

Key points:-

- Program highlights this year have been the Welcom Baby to Country with 41 babies in attendance; the Southern Metro region-wide Koori Youth Summit attracted Aboriginal students from 32 secondary schools and the mega – Mornington Peninsula Reconciliation Walk with 1200 attendees.
- She mentioned how devastating the referendum outcome had been for community.
- She is stepping down as President after five years but is remaining on the Board. It has been her privilege to serve community in this way.

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

Moved: - Karsten Poll Seconded: - Aunty Helen Brads

CARRIED UNANIMOUSLY

(3) Treasurer's Report – Aaron Simmler

Aaron delivered the Treasurer's report (see full transcript in 2023 AGM report).

Key points:-

- Willum Warrain's operations have returned to full capacity this year.
- Our public events have become increasingly popular.
- Whilst revenues remain strong future focus is on building social enterprises and generating more philanthropic income.

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

Moved: - John Egan Seconded: - Shirley Slann

CARRIED UNANIMOUSLY

(4) Annual report

Motion: - That the Annual report be accepted.



Moved:- Jeanette Kaindel Seconded:- Shirley Slann

CARRIED UNANIMOUSLY

(5) Annual fees

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

Moved: - Aaron Simmler Seconded: -

CARRIED UNANIMOUSLY

(6) Election of Board Members

Five positions were vacant with three nominations received. As per rules, the Board automatically appointed these three nominations.
Previous serving Board members, Shirley Slann, Rob Morgan and Aaron Simmler were reappointed on the Board for the next three years.
The two remaining positions will be filled by the Board for 12-month period only.

(7) Other matters

(8) 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 11.17 am.



President's Report

Reflecting on the year

This past year has been one of growth, connection, and resilience for our Gathering Place. Together, we have continued to realise our vision: creating a space where culture thrives, our people feel safe, and community bonds are strengthened.

Farewell to Karsten Poll, our Executive Officer/ Operations

This year also marks the conclusion of an extraordinary chapter for Willum Warrain. After eight years of unwavering dedication, passion, and leadership, Karsten Poll will be moving on. Karsten's contributions have been nothing short of remarkable. As our first, full-time employee, Karsten has been a guiding presence - steering us through challenges, celebrating our successes, and always placing the community at the centre of all that we do. Karsten has been a devoted leader and a strong advocate for Willum Warrain, and the impact of his work will resonate for years to come. On behalf of our entire community, I extend my heartfelt thanks to Karsten for his service. We wish him all the best in this, his next chapter and express our deep gratitude for the integral role he has played in shaping the strong, vibrant Gathering Place we see today.

Looking ahead

As we step forward, we carry with us the lessons and foundations laid over the past eight years. I wish our new Gathering Place Coordinator Cara Loveridge whom you will all hear from today, a warm welcome to our Willum Warrain community, knowing that you will be fully supported by the Board, our staff, our mob and our allies into the future. Together, we will continue to grow, learn, and thrive, ensuring that Willum Warrain remains a space where culture is celebrated, and community is at the heart of all we do.

Highlights from the Year

1. Cultural Sharing: We hosted many deadly events and workshops this year, sharing the richness of our cultures with others. These moments of connection underscore the importance of keeping our stories and traditions alive.
2. Strong Community Groups: Our Elders', Women's, Men's, Deadly Kids' and Bush Play groups remain the heart of Willum Warrain, fostering spaces for sharing, healing, and mutual support.



3. Future Development: Significant progress was made on our Master Plan. We have taken over the remaining block of land to relocate the Nursery and our Pun Pun has been expanded, paving the way for new spaces that will support our growing community and its needs.
4. Collaboration: Partnerships such as our work with local day care centres, ELC's, schools, community groups, businesses and agencies highlight how we are effecting meaningful change, ensuring cultural values are upheld across the broader community and promoting reconciliation.

Acknowledgements

None of our achievements would be possible without the people who stand alongside us:

- To our community members: Thank you for your trust, strength, and spirit. You are the heart of Willum Warrain.
- To our staff and volunteers: Your hard work and commitment are the foundation of everything we achieve together.
- To our partners and supporters: Thank you for walking this journey with us and helping us realise our vision.
- To our Elders: Your wisdom and guidance inspire us and keep us grounded in our cultural values.

A Journey Together

As a Boandik man, I feel a profound connection to this shared journey - a journey of strength, pride, and healing. Willum Warrain is more than a Gathering Place; it is a living embodiment of our culture, where our people thrive, and our connections deepen.

Thank you all for being part of this journey and for everyone's contributions in keeping our community strong. Together, let us continue to build on this foundation, always placing culture and connection at the heart of all we do.

Thank you,

Aaron Simmler



Treasurer's Report 2023-2024

This financial year has seen Willum Warrain experience a revenue downturn with our Association incurring an operating deficit of \$151K. This expected contraction was due to reduced government funding, particularly at a state level.

Notwithstanding this, Willum Warrain has a healthy cash balance, including term deposits set aside for wages and a planned entrance building in 2024/5.

Overall, the total income for the year was reduced by \$176K, mainly due to Government grants being down \$295K from the previous year. Fortunately, by way of some compensation, philanthropic grants were stronger in 23/24, increasing from 105K to 210K.

The vagaries of government funding year in, year out, once again highlight the importance for Willum Warrain of generating its own income streams.

To this end, our social enterprises, the Bush Nursery and Cultural tours, become increasingly important in building our future.

Bush nursery sales income was strong for the year, increasing 78% from the previous year.

Cultural tour income remained stable, with a small increase on the previous year, even considering the period in early 2024 when tours were not run. Tour income makes up almost 13% of total income and as costs for running tours are relatively low (staffing only), tours are becoming a critical part of Willum Warrain's business model going forwards.

Expenditure across the Gathering Place remained relatively stable for the year, with a small reduction in overall expenses, mainly due to running fewer events and an associated reduction in costs.

Thanks once again to

- Belinda Black, our Finance Officer, for her hard work and attention to detail throughout the year, ensuring our Gathering Place is run professionally and with probity at all times.
- Karsten Poll, for his work with Belinda, monitoring and strengthening Willum Warrain's financial resilience over the last 12 months.
- Peter Aldenhoven for his ongoing grant-writing work which underpins the Gathering Place's operations,
- Business Lighthouse, our long-term supporter, and business and financial adviser.



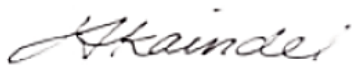
Willum Warrain continues to flourish with the continued support of:

Sustainable Table
Lord Mayor's Charitable Foundation
Koondee Woonga-gat Toor-ong
DFFH
Seedling
Australian Communities Foundation
Annamila First Nations' Foundation
Igniting Change
Paul Ramsey Foundation
Fellowship for Indigenous Leadership
Mornington Peninsula Foundation
Mornington Peninsula Shire
Roberts Family Foundation
Neighbourhood House Victoria

CAGES Foundation
Gandel Philanthropy
Service Stream
Ross Trust
Social Traders
Fouress Foundation
Tripple
5 Point Foundation
Business Lighthouse
Downer
Esso
Plantmark Wholesale Nursery
Dpt of Premier and Cabinet
Dpt of Families, Fairness and Housing

Grace Professional Services
YMCA/Camp Manyung
Ionair Australia
Airsound Solutions
Blue Scope Steel
Port Phillip Estate
CRAMLI
Peninsula Hot Springs
Peninsula Community Legal
Headspace, Hastings
South East Water
My Better Life
SWAN

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 - Treasurer



Aaron Simmler - President



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.

- 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. Despite the shortfall of current assets to meet current liabilities at balance date we expect that any timing issues relating to current liabilities in general can be managed through cashflow management over the next 12 months.

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.

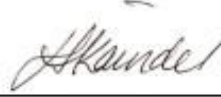
It is taken that the above representations are applicable to the 2024 audit of the association. Should this representation letter be signed on a date other than when the audit report is signed, we note that the above representations are still appropriate, relevant and accurate to the date on which your 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, President



Jeanette Kaindel, Treasurer



Karsten Poll, Co-Ordinator

4 November 2024



Audit Report

SUPER AUDIT SERVICES

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

Liability limited by a scheme approved under Professional Standards Legislation

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Qualified Opinion 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 2024, 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, except for the effects on the financial report, if any, as might have been required had the limitation on my audit procedures referred to in the basis for qualified opinion paragraph of my report not existed, the accompanying financial report of Willum Warrain Aboriginal Association Inc is 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 association's financial position as at 30 June 2024 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 Qualified opinion

As is common for small non-profit organisations relying on the services of casual employees and volunteers, the association has determined that it is impractical to establish an effective system of internal control over bush nursery stock and its subsequent cash sale prior to entry in the accounting records. Accordingly, as the evidence available to me for bush nursery sales was limited, my audit procedures with respect to bush nursery sales was limited to the amounts recorded in the financial records. I am therefore unable to express an opinion on whether bush nursery sales received by the association are complete.

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 audit 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

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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 8th day of November 2024



SUPER AUDIT SERVICES

Certified Practising Accountants|

PO Box 552, Dromana, Victoria, 3936

Telephone: (03) 5987 1908

ABN 44 942 769 277

Liability limited by a scheme approved under Professional Standards Legislation

AUDITOR'S INDEPENDENCE DECLARATION

To Willum Warrain Aboriginal Association Inc,

In accordance with the requirements of Section 60-40 of the *Australian Charities and Not-for-Profits Commission Act 2012*, as lead auditor for the audit of Willum Warrain Aboriginal Association Inc for the year ended 30 June 2024, 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 8th day of November 2024

Financial Statements

Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

Statement of Comprehensive Income

For the year ended 30 June 2024

	Notes	2024	2023
		\$	\$
Income			
Grants - Local Government		166,473	210,000
Grants - State Government		275,438	504,892
Grants - Commonwealth Government		-	23,000
Interest		21,340	2,090
Donations - General		33,834	49,255
Donations - Philanthropics		210,660	105,800
Bush Nursery Sales		203,669	114,031
Reimbursements		-	58,755
Tours & Workshop Fees		140,473	137,942
Other Income		35,573	58,547
Total Income		1,087,460	1,264,312
Expenses			
Employee Benefits Expense		926,173	921,643
Depreciation expense		34,582	35,207
Bush Nursery Expenses		46,102	30,362
Activities & Events		110,073	140,379
General Administration		77,841	55,983
Audit Expense		2,300	2,200
Insurance		4,112	3,130
Office Supplies & Equipment		3,050	4,873
Motor Vehicle Expenses		3,898	2,436
Property Related Expenses		20,000	28,508
Charitable Support & Donations		8,597	20,167
Telephone & Internet		2,088	1,677
Total Expenses		1,238,816	1,246,565
Operating Surplus/(Deficit) for the year		(151,356)	17,747
Other Comprehensive Income		-	-
Total Comprehensive Income for the year		(151,356)	17,747

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 2024

	Notes	2024 \$	2023 \$
Assets			
Current Assets			
Cash at Bank and on Hand		534,181	632,128
Term Deposits		620,543	600,000
Stock on Hand		34,005	27,070
Accounts Receivable		71,823	60,132
Total Current Assets		1,260,552	1,319,330
Non-Current Assets			
Property, Plant & Equipment	3	475,060	502,499
Total Non-Current Assets		475,060	502,499
Total Assets		1,735,612	1,821,829
Liabilities			
Current Liabilities			
Accounts Payable		42,453	39,254
Employee Liabilities		2,606	10,682
Provision for Annual Leave		77,158	55,886
Income Received in Advance		78,744	30,000
Total Current Liabilities		200,961	135,822
Non Current Liabilities		0	0
Total Liabilities		200,961	135,822
Net Assets		1,534,651	1,686,007
Equity			
Retained Earnings		1,534,651	1,686,007
Total Equity		1,534,651	1,686,007

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 2024

	2024	2023
	\$	\$
Retained Earnings		
Opening Balance	1,686,007	1,668,260
Surplus (loss) for the Period	(151,356)	17,747
Closing Balance of Retained Earnings	<u>1,534,651</u>	<u>1,686,007</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 2024

	Notes	2024 \$	2023 \$
Cash flows from operating activities:			
Receipts from grants, donations and other sources		1,207,178	1,361,616
Payments to clients, suppliers & employees		(1,298,778)	(1,372,454)
Interest received		21,340	2,090
Net cash provided by operating activities	4	(70,260)	(8,748)
Cash flows from investing activities:			
Payments for purchase of property, plant and equipment		(7,144)	(55,925)
Payments for Term Deposits		(20,543)	(600,000)
Net cash used by investing activities		(27,687)	(655,925)
Cash flows from financing activities:			
Net cash used by financing activities		-	-
Net increase / (decrease) in cash and cash equivalents held		(97,947)	(664,673)
Cash and cash equivalents at beginning of year		632,128	1,296,801
Cash & cash equivalents at end of financial year	4	534,181	632,128

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 2024

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 2024 were to support the Aboriginal community in the Mornington Peninsula area.

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 2024

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 2024

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 2024

	2024 \$	2023 \$
3. Property, Plant & equipment		
Artworks & Cultural Assets at Cost	14,850	12,300
Buildings at Cost	283,337	283,337
Buildings Accumulated Depreciation	(21,130)	(14,046)
Total Buildings	262,207	269,291
Leasehold Improvements at Cost	165,071	162,087
Leasehold Improvements Accumulated Depreciation	(46,625)	(32,394)
Total Leasehold Improvements	118,446	129,693
Plant & Equipment at Cost	96,078	96,722
Plant & Equipment Accumulated Depreciation	(45,038)	(34,228)
Total Plant & Equipment	51,042	62,494
Motor Vehicles at Cost	55,587	53,333
Motor Vehicles Accumulated Depreciation	(27,072)	(24,612)
Total Motor Vehicles	28,515	28,721
Total Property, Plant & equipment	475,060	502,499

4. Cash Flow Information

(a) Reconciliation of Cash

Cash at bank	534,181	632,128
	1,154,724	632,128

(b) Reconciliation of Cash Flow from Operations with Operating Surplus

Net surplus/(deficit) for the period	(151,356)	17,747
<i>Non-cash flows in profit</i>		
- Depreciation	34,582	35,207
<i>Changes in assets and liabilities:</i>		
- (Increase)/decrease in trade and other receivables	(11,690)	1,640
- (Increase)/decrease in stock on hand	(6,935)	(27,070)
- Increase/(decrease) in income in advance	48,744	(6,250)
- Increase/(decrease) in trade and other payables	3,199	(28,356)
- Increase/(decrease) in provision for annual leave	21,272	4,065
- Increase/(decrease) in employee liabilities	(8,078)	(5,731)
Cash Flows from operations	(70,260)	(8,748)

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	282,667	270,001
Post Employment Benefits - Superannuation	31,093	28,350
Total	313,760	298,351

Number of committee & key management personnel remunerated	2	2
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Willum Warrain Aboriginal Association Inc

ABN: 41 179 080 355

**Committee's Declaration
For the year ended 30 June 2024**

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 2024 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 8th day of November 2024



Contact Information

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Tel: 03 5979 1391

Email: gpc@willumwarrain.org.au

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