

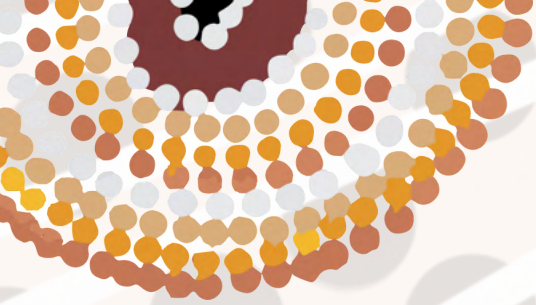
Njerna

Aboriginal Corporation

Annual report 2022-23



njernda.com.au



Acknowledgement of Country

We respectfully acknowledge the Wollithiga and Yorta Yorta Peoples as the traditional custodians of the land of the communities that the Njernda Aboriginal Corporation services.

Our story

The Echuca Aboriginal Co-operative was established by the hard work and political efforts of so many of our Elders who saw a need for a community-controlled organisation to run culturally appropriate services. The Echuca Aboriginal Co-operative was originally set up in 1974 and in 1990 the name was changed to Njernda Aboriginal Corporation. Njernda means “to know our living culture” in the Wemba Wemba language of northern Victoria and southern New South Wales.

Like many other Aboriginal co-operatives across Australia, we believe in a holistic view of health that recognises the inter-connectedness of body, mind and spirit – not just of the individual but of their family and the Community. This means we work across a range of program areas including housing, employment, cultural heritage, education, childcare and health. We believe our kids need to learn the power of their cultural heritage within our Community from our respected Elders. We believe children who develop identity through their Culture will be able to move in and out of the broader community and achieve their aspirations without losing their cultural identity.

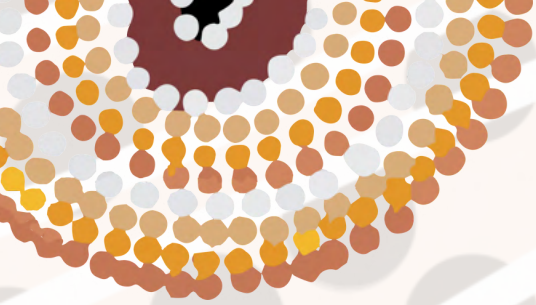
Our board

Chair - Belinda Day

Vice Chair - Damian Morgan-Bulled

Members - Jennifer Mitchell, John Kerr, Janice Muir

Independent Member - Jim O'Shea



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Our vision

A self-determining community, strong in Culture and walking towards a deadly future.

Our purpose

To deliver community controlled, holistic services and programs which improve the physical, emotional, cultural and spiritual wellbeing of the Aboriginal Community of Echuca and surrounding areas.



Our values

Respect: Establishing relationships based on respect and trust.

Accountability: Taking ownership and initiative of Njernda values to ensure trusted collaborations are formed.

Resilience: Encouraging cultural and spiritual growth to enable personal growth.

Advocacy: Working to transform the disadvantaged and challenge the causes that impact on our community.

Cultural sensitivity: Welcoming and serving our community with understanding and without judgement.

Our aspirations

Njernda Board members, managers and staff will know they are making progress towards the vision when:

- Our kids and young people are proud, they know who they are & where they come from.
- Our children, young people and community are enriched through life-long culturally-safe learning.
- Our community is represented in positions across all sectors, at every level.
- Aboriginal men and women are strong cultural leaders speaking up on issues that matter to community.
- Elders are supported & have a respected place and visible influence in our community.
- Aboriginal people are the architects of their future on Country.
- The Traditional Owners have a strong presence in everything we do.

Our work

We make progress towards our aspirations by:

- Regularly providing opportunities for Community members to come together for socialisation and to celebrate our Culture.
- Continuing to support Aboriginal and Torres Strait Islander people every day.
- Supporting our Elders / mentors / role models to provide leadership and direction to our children and young people, to help them become strong in Culture, spirit & Community and to enhance future generations.
- Delivering services in a safe environment.
- Promoting self-empowerment and self-determination.
- Using continuous improvement strategies to ensure that Community can access the best evidence-based programs.

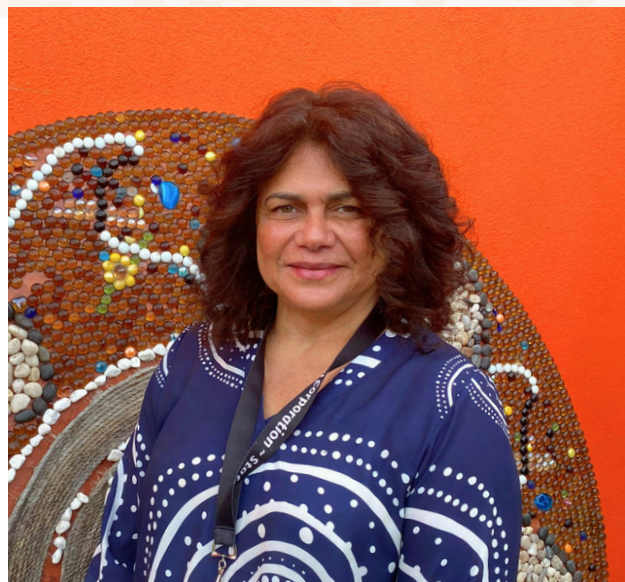


A message from our CEO

Tracey Dillon

It was my honor to be appointed CEO of Njernda in March 2022, as the organisation returned to community control after a period in administration.

To be entrusted to this role to lead an important period of change was an honor, and on reflecting on the year 2022-2023, I am proud with what we have achieved in resetting and rebalancing the organisation.



Although we continue to face many challenges, we have again embedded Njernda as an effective and service-focussed Aboriginal Community Controlled Organisation for our Echuca-Moama communities. As this year began, we had come through the worst of the COVID crisis, and we continue to this day to try to manage the challenges and impacts the pandemic presented. This year we navigated our way through the region's floods crisis which damaged property, caused upheaval in our families and communities, and, again, has had lasting impacts. In my view the response from Njernda at this time was grounds for everyone to feel proud and to value our resilience and ability to work together.

In the wider community, this has been an intense year of asserting our place as Aboriginal and Torres Strait Islander people. I am proud that during my time as CEO of Njernda that we were able to work alongside more businesses, community groups and public sector agencies in the Echuca-Moama community to encourage them to develop, implement and review Reconciliation Action Plans. These are living documents that promote engagement, understanding and working with us and this was an important priority and opportunity to strengthen key working partnerships.



A message from our CEO continued...

Reflecting over my tenure as CEO, I thank the members of Njernda for their engagement in determining the future of the organisation and the willingness of the Board members to be the Community's voice on important issues. We all agreed that we must build and strengthen Njernda as an organisation, focussed on resetting our future, and reconnecting our communities by ensuring equal access to Njernda services. I have focussed on developing a strong and capable business and service through restructuring the organisation, refining and redefining our strategic direction, and building an organisation with community control at the centre of what it does.



Although we have had different standpoints along the journey, I am proud that together we worked to build an organisation prioritising the overall wellbeing of our communities, now and into the future. As an organisation not only do we have to hear the voice of our Community – we must also hear and respond to our stakeholders and our funders. Although our primary responsibility is to Community, we can only meet that responsibility with the cooperation and investment of our partner organisations, at all levels. We have been fortunate to have received strong support on this front as we have managed our way through the past 12 months of restructure and resetting our direction.



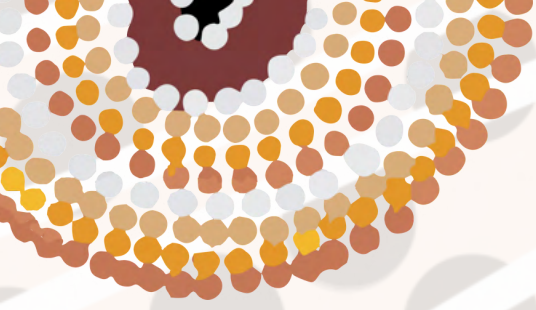
A message from our CEO continued...

It would be remiss of me not to place on the record my gratitude to the many staff at Njernda who have demonstrated resilience, determination, loyalty and commitment. This has been a time of uncertainty over an extended period and that is always difficult both personally and professionally. Despite this, as you will read in this report, our staff have continued to deliver quality, compassionate services to a community the relies on them to do so. We can and should be proud of the steps we have taken together to determine our own path.

The community has indicated it wants change within its own ACCO and has clearly signalled it wants to continue to be involved in driving that new direction. The challenge is to focus that energy towards constructive and positive results - for community leaders, both those within Njernda and externally from our local Mobs, to genuinely commit to working collaboratively for the best outcomes. I wish Njernda, staff and the community success as you continue to explore the opportunities of the future. I encourage you all to share the journey together, give positively, and consider what each of you can contribute.







HEALTH SERVICES

Health Services report

Brenda Grist

As the restrictions from the pandemic reduced and outbreak frequency slowed, we returned to normal service.

Appointments to see doctors are still in high demand, we are examining future strategies to combat this.



Dr Sujeeth Thiyagarajan joined the team and is available Monday to Friday for consultation. Dr Klasine welcomed a baby boy, both mum and bub are happy and healthy. Dr Klasine is expected to return to the clinic in 2024.

In May we had our first Health Week, with clinics held throughout the week focusing on breast, bowel and cervical Cancers, immunisations for flu and COVID, and promotion of the importance of having your annual health check.

On the Friday we hosted the Health Expo, featuring lunch and stalls from a variety of other service providers including Echuca Rural Health, 'Beat the Boondah' Smoking Cessation Education presented by Griffith Aboriginal Medical Service and Victoria Police. The feedback from community was positive and we intend on this being an annual event held by the Medical Clinic.

Denise Barwick joined the team as our Healthy Lifestyles Coordinator, so please watch out for promotion of events on our Facebook page and within the clinic.

Health Services report continued...

Highlights of 2022-23

- Health Expo held in May, moving to be an annual event.
- Aboriginal Health Practitioners
 - Graduated from RMIT; Application of Fluoride Varnish to children 3-17. Services commenced in October at Berimba.
 - Attended Asthma and Spirometry update training,
- Hosted Monash University second year medical students, presenting on Njernda history and services – strengthening the relationship between the medical clinic and the university, inspiring students to become General Practitioners and pursue working within the Indigenous community.

Health Services by the numbers

In total our medical clinic took 12,071 bookings and our team provided 19,285 episodes of care.

Regular Aboriginal patients:



Children



Adults

There were 851 patient transport trips provided.

There were 100 Clients in the Integrated Team Care program, with approximately 500 episodes of care provided.

Drug and Alcohol Services report

Cindy McGee

This dedicated program offers the support and expertise from a comprehensive multidisciplinary team of allied health staff to encourage interpersonal and life skills, build distress tolerance and to confidently make healthy choices to support your wellbeing.



Our model of care involves harm minimisation and motivational interviewing. It is person-centered, recovery-oriented and attentive to consumers' biopsychosocial needs.

Five stages of change model of practice:

- Precontemplation
- Contemplation
- Preparation
- Action
- Maintenance

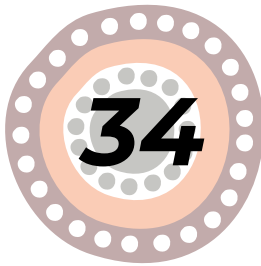
Several clients have participated in the Bull Roarer program and the Dardi Munwurro men's behaviour program. We have also utilised services via Ngarra Jarranounith place residential program, Nova House WM and Odessey house.

We also worked hard as an organisation to improve our working models and our relationships with other service providers and clinicians, such as Echuca Mental Health Services. These partnerships expedited contacts with the services, therefore improving outcomes for our clients.

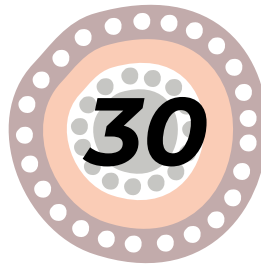


Drug and Alcohol Services report continued...

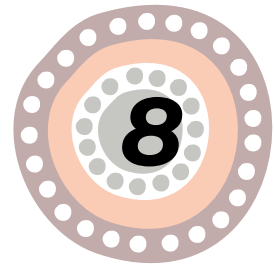
One success story to emerge this year involved a family who worked on achieving all their treatment goals. As a result, they were reunified with their children. The parents remain drug free - it is a great outcome for everyone involved.



**Clients satisfied with service
(over three months)**



**Clients achieved
treatment goals**



**Clients achieved
partial goals**

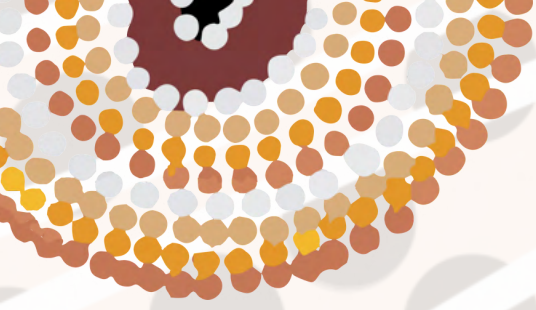
“

I work with multiple clients and assist in multiple areas such as support getting involved in withdraw programs, men’s behavior programs, men’s Groups, rehabs and other basic needs including taking them food shopping organizing clean ups for properties, introducing job opportunities, helping with resumes, transport to and from all and sometimes just a yarn with someone not feeling the best, we offer multiple pathways to improve your wellbeing.

**Damaar Hearn
AOD support worker**

”





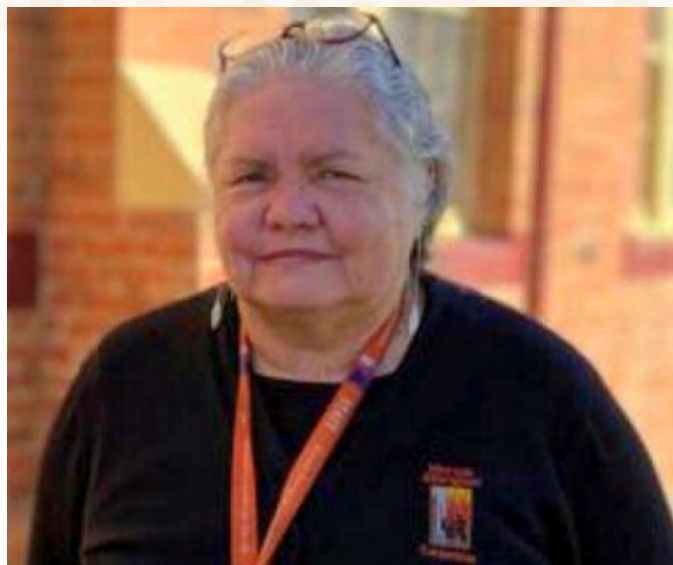
FAMILY SERVICES

Family Services report

Hazel Hudson

The Family Services team here at Njernda continues to support Aboriginal families and children who are experiencing child safety concerns and family hardships.


This year has seen both units rethink the name of each area and decisively agree to change their respective unit names to:



- Caring for Yarka (Out of Home Care Unit). Yarka is a Yorta Yorta word meaning children. The Caring for Yarka unit is mandated to work on behalf of the best interests of the child/ren. This new name is central to the work they do and has more meaning to each of our staff than OoHC.
- Yakapna Yakaneyepuk (Family Services Unit). This name is the Yorta Yorta words that mean families together. This new name represents the fundamental principles of the work completed by the Yakapna Yakaneyepuk programs - each is designed to keep families together.

Highlights of 2022-23

- On the 7 December 2022, Njernda provided evidence at the Yoorrook Justice Commission during its third day into the Truth Telling and Evidence giving on Child Protection and Section 18 Programs. We were well-received by the Commissioners and spoke to the importance of Wala Yar.
- 300 community members and children attended our bi-annual Yakapna Corroboree Cultural Day, which enabled our children in care to reconnect with Country, families and friends. It also provided Elders the opportunity to connect with children they have not seen for a while, or to simply enjoy coming together with other Elders on our land.



Family Services report continued...

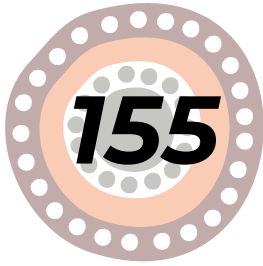
- Scholarship to capacity building Aboriginal staff working in the Family Violence sector or related works.
- Appointment of two new managers to our new structure, Ms Cora Best was appointed as the Manager of Yakapna Yakaneyepuk and Merring-Jippa Murray was appointed to the Manager of Caring for Yarka.
- We supported over 338 individuals during the October floods. This involved cooking meals and providing emergency accommodation for community members displaced by the flood. We also ensured families had drinkable water because of regular supplies being polluted by the flood. Some of our staff worked for 28 days straight during this period to ensure that our community members were safe. We also had staff manning the evacuation sites support any Aboriginal peoples evacuating from their homes.

Staff achievements

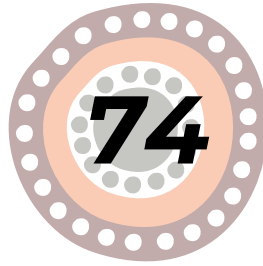
- All Njernda Staff who supported the flood operations during October. Some of these members included, but not limited to, Jessica Smith, Louise Steve, Cheryl Taylor, Shelley Atkinson, Robert Nugent, Darren McGrath, Noel Scott, Belinda Parry and Sandy Owen. Please note this doesn't include all staff who worked during this period, so we thank everyone for their respective contributions.
- All Family Services unit staff who monitored all their clients to ensure they receive supports during the October flood.
- Adam Kissel for all the hard work on developing spreadsheets, flyers, brochures and administrative work, ensuring our front office is Culturally safe for any community member visiting our services.
- Aunty Rhonda Ronnan and Leanne Tucker for their work successfully getting approved permanent care orders for two of our Caring for Yarka children.
- Lani Hudson, who advocated with outside agencies to attend Family Services to fill the gap with services needed by our community such as ARC Justice, Indigenous Business Australia and ensuring an application for housing was sent to Njernda for all our homeless people.

Yakapna Yakaneyepuk by the numbers

Number of clients in each program:



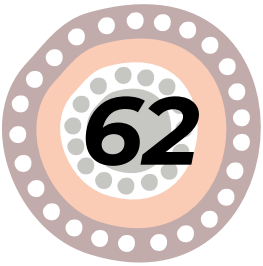
Integrated Family Services



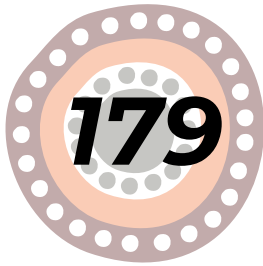
Intensive Family Services



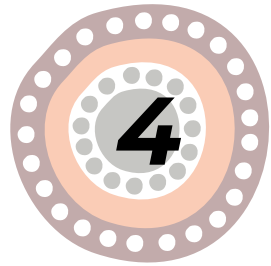
Aboriginal Family Preservation and Reunification Response



Family Violence



Housing



Yakapna





Housing

We continued to face unexpected challenges and growing demands for housing. Homelessness is one of the largest contributing factors to Aboriginal disadvantage in Victoria. It is a major driving factor in family violence, child removal, growing incarceration rates, youth homelessness, low educational outcomes and poor health and mental health outcomes for Aboriginal people. At Njernda we have several programs to support Aboriginal people to sustain or obtain suitable housing. The Aboriginal Private rental assistance program (APRAP) supports our mob to find or sustain their current tenancy by assisting them in the private rental market. Across the 2022-2023 financial year, Njernda supported 10 community members to access this program and enter the private rental market.

Njernda also delivered the Supported Accommodation Assistance Program (SAAP), which aims to support people who are homeless or at risk of homelessness. Last financial year, Njernda supported 249 Aboriginal people with crisis supports and 44 emergency accommodation stays. This has also given rise to the increase of housing applications for social housing in Victoria. On an upbeat note, Office of Housing and Aboriginal Housing visited Njernda Family Services to see our mob in person when required to assist with tenancy or maintenance related housing issues. These visiting dates are regularly updated on our Facebook page, or you can call to arrange an appointment.

We also have ARC Justice visit Family Services at Njernda the first week of each month. It is an independent, not-for-profit organisation that provides housing and legal services across much of central Victoria. ARC Justice supports people who are in public and community housing to sustain their tenancies in areas such as struggling to pay rent, finding it difficult to keep their rental home clean and tidy, settling into a new rental home or wanting to connect with community support, at risk of eviction or challenging a Notice to Vacate, in a dispute with their property manager or landlord, negotiating with a government or community housing agency, attending the Victorian Civil and Administrative Tribunal or experiencing other issues affecting their tenancy.



Integrated/Intensive program

As an Aboriginal community-controlled child and family service provider we want our Aboriginal families to be strong. Njernda delivers a range of family services programs that provide culturally specialised programs. Last year Njernda provided support for our vulnerable families under the Integrated and Intensive program. These programs are for families who are at risk of being removed from their home or in out of home care for the first time. Supports are centred around access to specialist services, which includes therapeutic supports, and addresses the needs that have put children at risk of being removed and helps parents build their capacity to safely care for their children.

The Integrated program is a short-term response program supporting families to strengthen their immediate needs and strengthen their capabilities not to enter the Child Protection system. Njernda has seen impressive results in this program with families with its integrated approach. Referrals into these programs come from The Orange Door, alliance meetings or internally through other Njernda programs or self-referral. In the 2022-23 financial year, Njernda completed a total of 2088.27 hours in these two programs.





Family preservation

The Aboriginal Family Preservation and Reunification Response (AFPRR) is a program specially implemented to keep Aboriginal children in their homes and on Country. The aim of the program is to support families to draw on their own strengths, identify risks and to complete their goals, while being intensively supported in home by a dedicated and experienced professional.

The Aboriginal family Preservation and Reunification Response focuses on supporting families who are currently involved with Child Protection or Community-Based Child Protection that have children 0-18 years or pregnant.

AFPRR supports to identify and address key risks, whilst connecting clients to other services and supports when needed. During the first 12 months of the AFPRR at Njernda, there have been 12 AFPRR families, with a total of 34 children. Out of the 34 children serviced under AFPRR, 33 of these children have been reunified with their families and are either on preservation orders or have had Child Protection finish and close their case.

Total hours for Aboriginal Family Preservation and Reunification Response client work was 1600 hours for the 2022-2023 financial year.

Family Violence

Njernda is deeply committed to addressing family violence and we continue to work united with our mob to eliminate family violence. Njernda has a range of specialised and preventative programs that families or people can access to navigate through the family violence sector.

In 2022-2023, Njernda provided our families with 2000 service hours to support families experiencing family violence.

The Orange Door services delivered a total of 650 service hours for the year. The Orange Door has been vacant since January 2023.





Yakapna

Yakapna Centre is a healing journey involving both a residential and educative program, providing families with an opportunity of living on the premises fully supported, 24/7 basis, while learning a range of important skills and strategies which enable families to identify and draw on their own strengths.

Support staff work intensively with parents and children in this culturally appropriate, nurturing and safe environment. This will be achieved by the development of a network of culturally sound services that we are able to draw upon, to ensure our families achieve access to the wide range of services they require.

Parents will be expected to participate in a range of educative, self-improvement and supportive strategies and activities including parenting, budgeting, stress/anger management, cooking, support with baby feeding, sleeping, behaviour problems, understanding the age based developmental needs of their children at each stage of their lives (age-appropriate parenting), and other cultural and social activities.

The Healing Journey follows a path of 14 weeks maximum. The program may extend over 14 weeks if it is jointly decided by staff and a family or parent(s) that a longer stay at the program home is required. This flexible approach ensures that individual families are offered precisely the length of stay that they require. Referrals into this program at the Yakapna Centre may stem from Child Protection in partnership with the Njernda Family Support Unit, the court in conjunction with Child Protection and Njernda Aboriginal Corporation or ACSASS.

Priority for service is assessed on a prioritised needs basis, taking into consideration Aboriginality, appropriateness to the service, and meeting the program guidelines and essential enrolment criteria. In the 2022-2023 financial year, four families came through this program, with three families achieving full reunification of children back into their care.

Caring for Yarka

Merring-Jippa Murray

This year the Out of Home Care program was renamed the Caring for Yarka program – Yarka meaning “children” in Yorta Yorta language.

The Caring for Yarka unit is in the process of renaming all its programs, with the names being selected by the children and young people we work with over the coming months.



The Caring for Yarka unit has the following programs:

- Wala Yarka Program
- Kinship Care and Case Contracting
- Kinship First Supports
- Kinship Placement and Support
- Cultural Planning
- Aboriginal Family Led Decision Making (AFLDM) Meeting
- Foster Care Program
- CP Diversion Aboriginal Family Led Decision Making (AFLDM)

Highlights of 2022-23

- Two young people moved to permanent care with aunty and carer.
- Wala Yarka closed involvement on 11 children and young people.
- Two Yarka Yakapna Corroboree events held at Echuca Rotary Park in September 2022 and Baroona in April 2023.
- Cultural resource packs for all children in kinship and foster carer.
- Two successful Wala Yarka information sessions.

Caring for Yarka continued...

Staff achievements

- Three Caring for Yarka staff currently completing the Diploma of Community Services. All other staff have completed this.
- All case management staff have completed Beginning Practice training.
- Recruitment of seven new staff

Yarka Yakapna Corroboree

This year we held two Yarka Yakapna Corroboree events, with one of those being held at Baroona.

These events have become the highlight of our year, as they enable use share with our community – coming together and connecting with each other on Country and a time for us to heal together. Our second event this year was memorable - we decided to bring the Corroboree back to our roots and held our first event at Baroona in April.

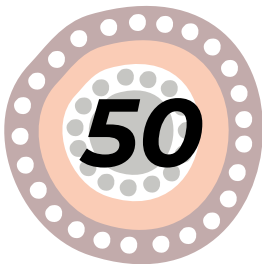




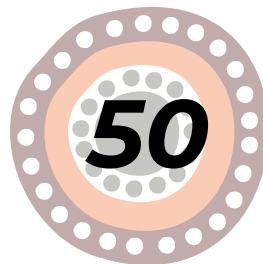
Wala Yarka program

Njernda's Wala Yarka Program continues to support our families and young people to empower positive change for our families. Wala Yarka case managers support and care for our children by working intensively with family in a holistic, culturally appropriate and non-judgemental way.

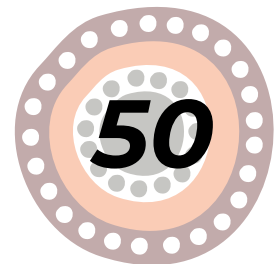
Families are provided with resources and information in line with their case plan and goals. Wala Yarka currently has a target of 18 young people and is currently working with seven on various Children's Court orders.



stats



stats



stats

Wala Yarka achievements

- Closed involvement of 11 children and young people
 - one young person turning 18.
 - 10 young people returning and/or remaining with their parents.
- Obtained two portables for carers who were caring for multiple children and insufficient space for all children.

Focus for the next 12 months

- Progressing to full authorisation.
- Establishing an Elders Panel.
- Developing a Cultural Framework.
- Transitioning more children and young people from Child Protection to Wala Yarka.





Kinship Care and Case Contracting

The Kinship Care teamwork worked with 31 children and young people who live in kinship care with grandparents, aunties, uncles or community members. The team focuses on the day-to-day case management of Aboriginal children from Child Protection and will work alongside family and other stakeholders to provide a high quality of care, with stable placement that meets the wellbeing and cultural needs of the child or young person.

A highlight for this year is two children have gone to permanent care – one with their long-term carer and the second with their aunty and family.

Kinship First Supports

The First Supports program helps newly established kinship care placements with comprehensive carer assessments and linking carers and children with a level of support specific to their needs. The program builds the capacity of kinship carers to better understand and respond to the needs of the children they care for.

We had a target of 19 placements for the year, and this year we worked with 16. The program is currently receiving minimal referrals due to early intervention services successfully working with families and children returning to, or remaining in, the care of their parents.

Kinship placement and support

The Placement and Support worker provides information, advice, recommendations to services providing out-of-home care services to Aboriginal children to maintain connectedness to their culture, community, family and country as referred by DFFH.

The Placement and Support worker will work with Aboriginal children who case managed by other agencies such as Child Protection, MacKillop, and Anglicare.



Cultural planning

A Cultural Plan is required for all Aboriginal children who reside in alternative care arrangements, such as with their grandparents, aunts, uncles or community members. They must be completed within 19 weeks of the young person entering alternative care arrangements and are developed by the child and their care circle, who may be parents, grandparents, extended family, community, services who support family and Child Protection.

These plans identify goals and aspirations of the young person and their family on how they would like to establish, maintain or strengthen their connection to their family, their community, their culture and their Country.

This year a state-wide Cultural Plan audit was conducted, which resulted in several gaps being identified relating to implementation and reviews, as well as looking at whether the Cultural Plan aided in strengthening a young person's connection to culture, their community and their family.

The target for Cultural Plans is to have 100 per cent compliance. Due to the high volume of plans this has not been achieved. However, all children with Cultural Plans receive a cultural resources pack which contains artefacts, dreamtime journal, Aboriginal clothing, weaving kits, possum skins and more.

Number of Cultural Plans

- Njernda has responsibility for monitoring and assisting with development of 70 cultural plans for our children and young people.
- Out of these 70 plans; 17 of these are new Cultural Plans for first time entry of children in OoHC
- 53 of these 70 plans are due for review on an annual basis.
- 12 cultural plans endorsed this year.

Over the next 12 months there will be a focus on the following:

- Early development of Cultural Plans in the first 19 weeks of a young person entering alternative care arrangements
- Increased number of endorsed plans.
- Reviewing the implementation of each Cultural Plan





Aboriginal Family Led Decision Making (AFLDM) Meeting

The Aboriginal Family Led Decision Making (AFLDM) program is about empowerment of Aboriginal families in decision-making for their children when there are substantiated concerns for their safety and wellbeing.

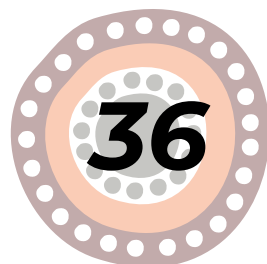
The aim of the program is to prevent Aboriginal children and young people being removed from their family's care and placed into mainstream care options.

When there are substantiated concerns for a child or young person's safety, important family and community members in the child or young person's life will gather and discuss what needs to happen to ensure their safety. Decisions on how to keep children and young people safe and connected to their family, community and land are also made at these gatherings.

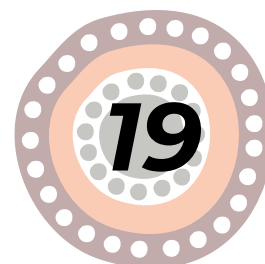
AFLDM meetings mean families can play a greater role in making decisions about their children with the help of key members of their community. It is respectful of culturally appropriate processes and places culture and community at the heart of the decision-making process. It helps families to face their issues and take responsibility to make the changes needed.

We see this a vital program in making sure that families feel heard and are involved in decisions affecting their lives.

In the past 12 months we have co-convened



AFLDM meetings



Families



Foster Care

Foster Care Case Management

The Foster Care Case Manager provides case management for our Aboriginal children and young people when they are required to reside in home-based care.

The focus of the work is the day-to-day case management of Aboriginal children from Child Protection in the care of foster carers, as well as working with their family members and other stakeholders including DFFH to provide a high quality of care, stable placement that meets the needs of the child/young person.

This program has a target of eight complex clients and we currently manage four clients.

Foster Care Recruitment and Assessment

Our Foster Care program continues to grow, with our team working hard to recruit new carers to ensure Aboriginal children and young people are kept on Country in culturally safe placements.

The campaign “Help Keep Our Kids on Country” continued into this year, which resulted in unprecedented expressions of interests from people who were interested in becoming foster carers.

The team is responsible for the recruitment and assessment of new carers and provides training to support carers to meet the needs of Aboriginal children as well as the ongoing carer supervisions.

In the past 12 months we have:

- Received 39 enquiries about becoming foster carers.
- Three individuals are currently undergoing training to become a foster carer.
- Two individuals are currently completing foster carer assessments.



CP Diversion Aboriginal Family Led Decision Making (AFLDM)

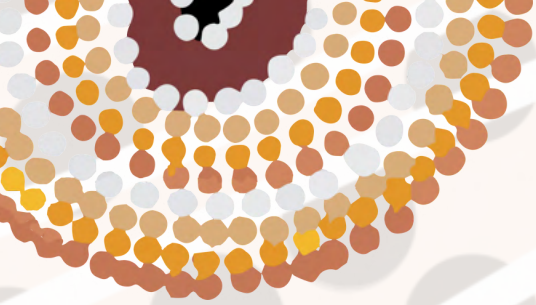
The Aboriginal Family Led Decision Making (AFLDM) trial brings families together who need support to come up with a plan to stop or prevent the involvement of Child Protection. The program aims to address Child Protection worries while increasing family's confidence and engagement in services and support. It will also aim to provide early engagement with families through culturally appropriate services.

This year the program received 10 referrals, however none of these progressed to the family meeting stage.

Our focus for the next 12 months:

- To build community knowledge of the program and its benefits for proactive early intervention and prevention of progressing to Child Protection intervention.
- To strengthen networks with referral pathways to increase referrals.





EARLY YEARS AND YOUTH SERVICES

Youth Services report

In Youth Services over the past year we've enjoyed hosting a number of activities during the school holidays.

We had several activities such as day trips to Shepparton for the movies, tenpin bowling and Fun Planet. There were trips to Kyabram Fauna Park and Luna Park.



Local activities were Gravity Shack Day, Arts Day, and a NAIDOC Disco where we got to see a lot of cool dance moves from the kids. The Youth team has helped Yinya Mulana team with Auskick for six weeks and helped with homework classes on Wednesdays.

We currently have three clients, and two in progress. A good experience with one of the clients was The Sisters' Day Out in June. A group of Echuca women travelled to Shepparton to attend the Sisters' Day Out event. The client engaged in all the activities and made new connections, there she connected with a local Aunty who runs a women's program on Tuesdays for local Aboriginal women. She had invited the client to be a part of the program. The day allowed women to get pampered, to make connections with one another and to empower themselves.



Community Engagement unit

With the establishment of a Community Engagement Unit this year we have been able to focus on important community issues that address health and wellbeing as well as providing activities and support at all Njernda events.

Based at the Nyini Health and Wellness Centre, it has enabled us to develop a solid foundation for health initiatives. We also work closely with Njernda Health, Family Services, Community, Youth and Wellbeing, Berrimba and Baroona to provide and develop a collaborative service to meet our community needs.

We have organised and/or supported the following events:

- Running Health Week Event in May to increase health assessments and cancer screenings
- Reconciliation Walk
- NAIDOC Events (Catering the morning tea and supporting Mens Day)
- Berrimba Children's Day
- Relaunched Nyini Health – Boxing ring fitted, 60 per cent increase in memberships
- Running of several community BBQs and info sessions:
 - Casting Day (Mental Health Week)
 - RUOK Day
 - The Voice
- Baroona Corroboree Family Day
 - Smoothie bike on two occasions
 - Remote cars and drunken glasses
- Written three Youth Programs (mechanics and cooking)
- Men's fishing trailer fit out and area setup
- Catered several funerals
- Conducted several cultural talks (Best Start, Twin Rivers, Big W, Port Discovery)

As we move forward to 2023-24, we will develop, support and offer more collaborative services to community and further develop the Community Engagement Unit.

Berrimba childcare centre

It was a busy year for all our educators and children. We had 52 children attending weekly and have 19 staff. Ten of those staff members are working full time hours, eight are part time and one is casual.

One of the team is studying their Diploma and two more are working towards their Certificate III.



Staff have undergone many different types of training and coaching this year:

- First aid
- Early childhood mandatory training in protecting children
- Understand the child, understand the challenging behaviour
- Supporting communication
- Observing and supporting play skills
- Autism – seeing the big picture
- Difficult conversations - finding ways to collaborate with families
- Sensory processing and the A SECRET framework
- Problem sexual behaviour in children
- Trauma in the classroom
- Self care
- Child protection for educators
- Lady Gowrie mentoring

Berrimba had many celebrations and excursions. We celebrated Book Week, NAIDOC Week, footy colours day, National Aboriginal and Torres Strait Islander Children's Day and halloween. The children attended the library, Kyabram Fauna Park and various bush locations as well as community events. Bush Kinder has 14 children and they attend on Thursdays and Fridays.



Berrimba childcare centre continued...

The class goes back on to Country on Thursdays and does bush walks and cultural activities such as song, dance and music. Narjiic will take the children and explore the bush, having discussions and yarns around animals they see and hear, along with scar tress , foot prints and droppings.

Approved works (stage one) for the Berrimba renovation project are underway. We are working with contractors to minimise disruption to the childcare service, for example working weekends and after hours. Quoting of stage two works is now progressing for approval.

Best Start program

It was a busy and exciting year in Best Start. Reinvigorating the Best Start Partnership was a focus, allowing growth and relationships to strengthen with a full return to face to face meetings and a higher uptake of individuals in the workforce. Working towards achievement in the Best Start Logic Model of relationship building for local partnerships to create strong pathways for Aboriginal children and families to have no barriers to accessing Maternal and Child Health appointments and enrolling and beginning kindergarten.



This year has seen the full success of Yarka Yaka Daya play group. Not only has it been a fun space for families to come together, but it has been fantastic to see the return of playgroup children to Berrimba. Looking towards the future, work will be taking place around the Victorian Education Department Pre Prep model of Kindergarten and how we can prepare the community for this big change to early childhood education.





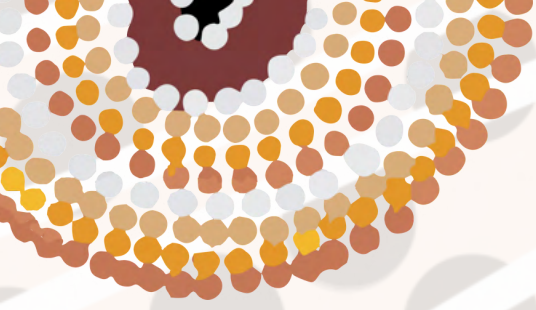
KPSA program (Bubup Balak Wayipungang)

KPSA's role name has changed, with the new program name and initiative being Bubup Balak Wayipungang, or Wayipungitj worker. This year has been a deadly year, supporting our mob with their enrolments and transitions across the region to ensure our children are attending 3 and 4-year-old kindergarten. We have been out and provided cultural sessions to teachers and kinder children across the area. Our children and educators love getting their hands into the ochre and exploring the different tools our Ancestors used in the past, and then exploring and sharing understanding of where the tools we have today come from.

- Working in partnership with families and kindergartens to build a strong connection and relationship with each other.
- Encouraging and empowering our families and children's attendance at kinder and school.
- Have been supporting kindergartens with Yorta Yorta language delivery.

We have had deadly feedback from the Campaspe Shire that enrolments were up in the first period for the first round offers, which is good to know and hear. We are working collaboratively and effectively along side the Shire and Best Start Facilitator. Currently we have 30 children that will be transitioning from 4-year-old kinder to school. Currently 18 children there are transitioning from 3-year-old kinder to 4-year old kinder. Currently, we have 12 children enrolled for the 3-year-old Berrimba Bush Kinder program, with three spaces available.

We have distributed and gifted a variety of cultural resources to Berrimba and external services, working with kindergartens to support our families with additional transitions to external kindergartens. We were presented an opportunity to be funded and invited from VAEAI to go attend PULiIMA international and technology language conference. It was a great opportunity and experience to network with other First Nations language teachers. We had multiple opportunities and attended the workshops on offer.



CORPORATE SERVICES

Corporate Services report

Robert Nugent

The Corporate Services unit provides essential support and services to Njernda's program areas, the executive and board.

Corporate Services comprises the following units: Finance, Human Resources, Information Technology, Legal and Risk, and Facilities Management.

Finance unit



The Finance team is responsible for the administration of all finance matters including budgeting, accounting, reporting, auditing, taxation, payroll and entitlements, and accounts. The team is responsible for insuring all relevant financial legislation, standards, and policies are met and complied with, and ensures Njernda maintains sound financial governance and accountability.

Some of the key achievements of the Finance Unit in 2022-23 were:

- The move from finance outsourcing to a fully functional internal Finance team, including the appointment of Vipula Halloluwa as CFO with over 20 years of experience in various industries.
- In January 2023 the implementation of the new finance system MYOB Advance commenced. The Finance team worked closely with the Kilimanjaro technical team to design the new system to Njernda's requirements. The process for information gathering design, creation, testing, and user acceptance led up to the go live date of 1 July 2023.
- The implementation of a software solution for barcoding and scanning of assets was developed and installed and is ready for application in 2023-24.



Finance unit continued...

- Fleet management was improved with timely recording of odometers, incidents, garaging, and monitoring lease agreements matters to ensure savings were made around maintenance and insurance costs. GPS monitoring of staff and vehicles was implemented in Family Services to provide additional safety for staff.
- A range of further developments around employee self-service, purchase order and accounts payable systems is planned for the 2023-24 period.

Human Resources unit

The Human Resources team is responsible for managing the human capital of Njernda, including recruitment, retention, training, development, performance management, remuneration, and employee relations.

The team has worked hard to ensure the organisation retains a skilled, diverse, and engaged workforce that delivers high-quality health and community services and care to the community.

Some of the key achievements of the Human Resources Unit in 2022-23 were:

- Recruitment has been streamlined so new candidates can sign documents, upload documents and commence recruitment without printing or scanning.
- Internal approval documents for recruitment, contracting, employment variations have been made paperless for streamlining and ease of operation and accurate record keeping.
- Record keeping of compliance and training documents has been made easier and more accurate with the introduction of online employee self-service.
- An online performance management system has been introduced to reduce the time to complete performance reviews, allow for timely reminders, and reduce the time required to develop documentation for performance meetings. It allows more time to focus on performance meetings, planning and outcomes.



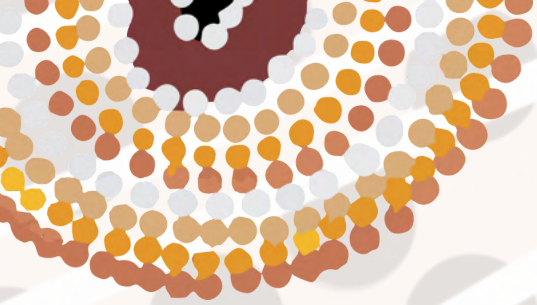


Information Technology Unit

- IT management shifted from an internal managed system to external team management approach, which is more cost effective and provides for a broader range of IT development and maintenance.
- The organisation's ticketing system has been completely overhauled resulting in turnaround times for 98 per cent of IT issues being resolved within 48 hours.
- Njernda mobile phones, laptops and PCs have been integrated with the full suite of MS programs, allowing for seamless use of applications like MS Teams, Outlook email and other products across all devices.
- The IT system has been rigorously redeveloped to tighten the security system against attacks and ensure reliable and complete back up at any time.
- The organisation's SharePoint has additional links to Njernda documents and soft as a service platforms self-service platforms for staff, such EnableHR, MYOB Advance, Salary Packaging and others.
- Improved management of IT assets through system awareness of assets and how they are connected to the system.
- Going forward more work will develop solutions to reduce the reliance on paper documentation and to utilise system generated approval platforms.

Compliance and Accreditation

- Law compliance information system has been introduced to ensure that all areas across the whole organisation are fully compliant.
- Backlogs of incidents created in the period up to administration are now fully cleared, bar a small number held up by external departments.
- The marshalling of 112 grant agreements and funding arrangements completed, data collated and prepared to improve reporting ability to comply with agreement requirements.
- Policy reviews of human resources documents and policies related to finance.



FINANCIAL REPORTS

Njernda Aboriginal Corporation

ABN 17 334 858 388

Financial report - 30 June 2023

Njernda Aboriginal Corporation

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30 June 2023

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**Njernda Aboriginal Corporation
Directors' Report
30 June 2023**

Your directors present their report on Njernda Aboriginal Corporation (herein referred to as Njernda) for the financial year ended 30 June 2023.

Directors

The following persons were directors of the corporation from 1 July 2022 and up until the date of signing the financial statements of the corporation, unless otherwise stated:

Belinda Day (Chairperson)
Damian Morgan-Bulled (Vice-Chairperson)
Janice Muir
Jennifer Mitchell
John Kerr (resigned 20 September 2023)
Jim O'Shea (resigned 17 July 2022)

Review of Operations

The surplus of Njernda after provision for income tax was:

2023	2022
\$	\$
<u>1,027,807</u>	<u>2,078,982</u>

At 30 June 2023, Njernda recorded a strong financial position, with current assets exceeding current liabilities by \$6,087,821 (2022: \$5,370,539), providing the directors with sufficient working capital to ensure Njernda can pay its debts as and when they fall due.

Principal activities

The principal activities of Njernda during the course of the financial year was to provide health, social and welfare services to the Aboriginal people in Echuca and surrounding areas.

To achieve its purpose, Njernda:

- regularly provides opportunities for Community members to come together for socialisation and to celebrate being Aboriginal
- continues to support Aboriginal people every day
- supports its Elders / mentors / role models to provide leadership and direction to our children and young people, to help them become strong in culture, spirit and Community, and to enhance future generations
- delivers services in a safe environment
- promoting self empowerment and self determination
- uses continuous improvement strategies to ensure that Community can access the best evidence based programs.

Significant Changes in the State of Affairs

There were no significant changes in the state of affairs of Njernda that occurred during the financial year, other than those referred to elsewhere in this report.

Likely Developments and Expected Results

Other than the normal course of business, no other significant developments are expected in the corporation's operations in the future financial year.

Environmental Regulation

Njernda is not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Dividends and Distributions to Members

Njernda's rule book does not permit dividends or distributions to be paid to members. Accordingly, no dividends were paid or are recommended to be paid.

**Njernda Aboriginal Corporation
Directors' Report
30 June 2023**

Information on Directors

Information on persons who were directors of the corporation from 17 June 2022 and up until the date of signing the financial statements of the corporation, unless otherwise stated, is below:

Name: Belinda Day
Tenure: Appointed 17 June 2022
Special responsibilities: Chairperson from 28 June 2022
Qualifications and experience: Belinda is a proud Yorta Yorta, Barapa Barapa and Wemba Wemba woman born and raised in Echuca. Belinda is currently in the role of CEO at Cummeragunja Health and Development Aboriginal Corporation. Belinda has over 20 years experience in Aboriginal health in the community controlled sector.

Name: Damian Morgan-Bulled
Tenure: Appointed 17 June 2022
Special responsibilities: Vice-Chairperson from 28 June 2022
Qualifications and experience: Damian is an experienced Executive Officer with a demonstrated history of working in the environmental services industry. Damian is skilled in Nonprofit Organisations, Microsoft Word, Government and Management. Damian is a strong networking and communication professional graduated from Deakin University.

Name: Janice Muir
Tenure: Appointed 17 June 2022
Qualifications and experience: Janice has worked and volunteered in various Aboriginal community controlled organisations over the years as well as working in government to deliver specific Aboriginal strategies. Janice previous board experience includes Elizabeth Morgan House (Women's Refuge), DATSICC (Darebin Local Council Aboriginal and Torres Strait sub-committee) and Shepparton Primary Care Connect. Janice holds a Masters in Public Health, Deakin University. Her songlines includes lands from Yorta Yorta to Ngarrindjeri country.

Name: Jennifer Mitchell
Tenure: Appointed 17 June 2022
Qualifications and experience: Jennifer is a long standing community elder. She holds a Diploma of Early Childhood and a Bachelor of Education.

Name: John Kerr
Tenure: Appointed 17 June 2022, resigned 20 September 2023
Qualifications and experience: John is from Yorta Yorta country. John has a Natural Resource Management and Cultural Heritage Management background, and has also worked in mining and at Goulbourn Valley Health as the Home & Community Care Program (HACC) coordinator. John is currently the CEO at Moama Local Aboriginal Land Council (LALC) and has been for six years.

Name: Jim O'Shea
Tenure: Appointed 17 June 2022, resigned 17 July 2022
Special responsibilities: Independent director
Qualifications and experience: Jim is a proud Gumbaynggirr man, and is currently serving as both company secretary and corporate services director at the Victorian Aboriginal Community Controlled Health Organisation (VACCHO). Jim has a wealth of experience and knowledge, with over 36 years' experience as a financial and business manager in private sector companies and not-for-profit organisations both nationally and internationally.

**Njernda Aboriginal Corporation
Directors' Report
30 June 2023**

Meeting of Directors

The number of board meetings attended by each director appointed to the board since 1 July 2022 up until 30 June 2023 were:

	Director's Meetings Eligible	Director's Meetings Attended
Belinda Day	8	7
Damian Morgan-Bulled	8	8
Janice Muir	8	8
Jennifer Mitchell	8	5
John Kerr	8	8

The board has a Finance, Risk and Audit Sub-Committee and a Land, Infrastructure and Property Sub-Committee.

Secretary

Tracey Dillon held the position of secretary from 17 June 2022 until 28 August 2023. Tracey held a Bachelor of Social Science and has significant experience across all aspects of the Aboriginal Community Controlled Health sector. The position of secretary is currently vacant.

Indemnification of Officers

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the corporation.

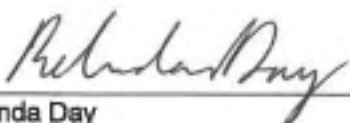
Contributions on winding up

In the event of the corporation being wound up, members are not required to contribute to the corporation's debts.

Auditor's independence declaration

The lead auditor's independence declaration for the year ended 30 June 2023 has been received and can be found on page 6 of the financial report.

Signed in accordance with a resolution of the Board of Directors:


Belinda Day
Chairperson


Damian Morgan-Bulled
Vice-Chairperson

18 October 2023



Andrew Frewin Stewart
61 Bull Street Bendigo VIC 3550
ABN: 65 684 604 390
afs@afsbendigo.com.au
(03) 5443 0344

Lead auditor's independence declaration under *Corporations (Aboriginal and Torres Strait Islander) Act 2006* to the Directors of Njernda Aboriginal Corporation

As lead auditor for the audit of Njernda Aboriginal Corporation 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 the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* in relation to the audit, and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'Andrew Frewin Stewart', is positioned above the printed name.

Andrew Frewin Stewart
61 Bull Street, Bendigo Vic 3550
Dated this 18th day of October 2023

A handwritten signature in black ink, appearing to read 'A. Downing', is positioned above the printed name.

Adrian Downing
Lead Auditor

Njernda Aboriginal Corporation
Statement Of Profit Or Loss And Other Comprehensive Income
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue			
Revenue with contracts from customers	3	17,030,341	16,718,507
Other income	4	950,316	1,011,276
Expenses			
Administration and other associated costs		(427,347)	(284,628)
Employee benefits expense		(11,081,297)	(10,618,426)
Depreciation expense	5	(1,112,066)	(763,336)
Consumables		(319,015)	(336,921)
Computer expenses		(344,343)	(139,638)
Training and development costs		(261,786)	(185,361)
Insurance costs		(9,867)	(67,844)
Medical expenses		(67,360)	(50,857)
Motor vehicle expenses		(335,049)	(232,158)
Occupancy costs		(291,930)	(270,551)
Finance costs	5	(44,910)	(35,844)
Program costs		(1,401,546)	(1,132,123)
Repairs and maintenance		(324,507)	(424,434)
Professional fees		(756,089)	(945,887)
Utility costs		(170,437)	(159,676)
Other expenses		(5,301)	(3,117)
Surplus before income tax expense		1,027,807	2,078,982
Income tax expense		-	-
Surplus after income tax expense for the year attributable to the members of Njernda Aboriginal Corporation		1,027,807	2,078,982
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Gain on the revaluation of land and buildings, net of tax		-	2,877,785
Other comprehensive income for the year, net of tax		-	2,877,785
Total comprehensive income for the year attributable to the members of Njernda Aboriginal Corporation		<u>1,027,807</u>	<u>4,956,767</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

**Njernda Aboriginal Corporation
Statement Of Financial Position
As at 30 June 2023**

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	6	17,675,862	14,972,219
Trade and other receivables	7	183,092	1,963,293
Other assets		125,388	-
Total current assets		<u>17,984,342</u>	<u>16,935,512</u>
Non-current assets			
Right-of-use assets	8	965,616	707,743
Property, plant and equipment	9	31,489,190	31,844,291
Total non-current assets		<u>32,454,806</u>	<u>32,552,034</u>
Total assets		<u>50,439,148</u>	<u>49,487,546</u>
Liabilities			
Current liabilities			
Trade and other payables	10	592,978	851,766
Other liabilities	11	9,170,963	9,024,656
Lease liabilities	12	300,756	266,073
Employee benefits	13	1,121,108	1,422,478
Total current liabilities		<u>11,185,805</u>	<u>11,564,973</u>
Non-current liabilities			
Lease liabilities	12	772,794	448,156
Employee benefits	13	243,909	265,584
Total non-current liabilities		<u>1,016,703</u>	<u>713,740</u>
Total liabilities		<u>12,202,508</u>	<u>12,278,713</u>
Net assets		<u>38,236,640</u>	<u>37,208,833</u>
Equity			
Reserves	14	19,993,160	19,993,160
Retained surpluses		<u>18,243,480</u>	<u>17,215,673</u>
Total equity		<u>38,236,640</u>	<u>37,208,833</u>

The above statement of financial position should be read in conjunction with the accompanying notes

**Njernda Aboriginal Corporation
Statement Of Changes In Equity
For the year ended 30 June 2023**

	Reserves \$	Retained surpluses \$	Total equity \$
Balance at 1 July 2021	17,115,375	15,136,691	32,252,066
Surplus after income tax expense for the year	-	2,078,982	2,078,982
Other comprehensive income for the year, net of tax	2,877,785	-	2,877,785
	<u>2,877,785</u>	<u>2,078,982</u>	<u>4,956,767</u>
Total comprehensive income for the year			
Balance at 30 June 2022	<u>19,993,160</u>	<u>17,215,673</u>	<u>37,208,833</u>

	Reserves \$	Retained surpluses \$	Total equity \$
Balance at 1 July 2022	19,993,160	17,215,673	37,208,833
Surplus after income tax expense for the year	-	1,027,807	1,027,807
Other comprehensive income for the year, net of tax	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the year			
Balance at 30 June 2023	<u>19,993,160</u>	<u>18,243,480</u>	<u>38,236,640</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Njernda Aboriginal Corporation
Statement Of Cash Flows
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from government grants and customers		21,536,285	21,723,607
Payments to suppliers and employees		(18,152,770)	(16,303,396)
Interest received		20,555	174
Interest paid		<u>(44,910)</u>	<u>(35,844)</u>
Net cash provided by operating activities	15	<u>3,359,160</u>	<u>5,384,541</u>
Cash flows from investing activities			
Payments for property, plant and equipment		<u>(470,629)</u>	<u>(212,907)</u>
Net cash used in investing activities		<u>(470,629)</u>	<u>(212,907)</u>
Cash flows from financing activities			
Payment of principal elements of lease payments		<u>(184,888)</u>	<u>(322,087)</u>
Net cash used in financing activities		<u>(184,888)</u>	<u>(322,087)</u>
Net increase in cash and cash equivalents		2,703,643	4,849,547
Cash and cash equivalents at the beginning of the financial year		<u>14,972,219</u>	<u>10,122,672</u>
Cash and cash equivalents at the end of the financial year	6	<u><u>17,675,862</u></u>	<u><u>14,972,219</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. Significant accounting policies

The financial statements cover the Njernda Aboriginal Corporation (herein referred to as Njernda) as an individual entity, incorporated and domiciled in Australia.

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board (AASB) and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*. Njernda is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Statement of compliance

The corporation does not have 'public accountability' as defined in AASB 1053 *Application of Tiers of Australian Accounting Standards* and is therefore eligible to apply the 'Tier 2' reporting framework under Australian Accounting Standards.

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (AASB 1060)* and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

Going concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

Historical cost convention

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of certain classes of property, plant and equipment.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the corporation's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Functional and presentation currency and rounding

These financial statements are presented in Australian dollars, which is Njernda's functional currency. The amounts have been rounded to the nearest dollar.

Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Item 7.1 of *Income Tax Assessment Act 1997* as the corporation is endorsed by the Australian Charities and Not-for-profits Commission as a Public Benevolent Institution.

Current and non-current classification

Assets and liabilities are presented in the Statement of Financial Position based on current and non-current classification.

- An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the corporation's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.
- A liability is classified as current when: it is either expected to be settled in the corporation's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Impairment of assets

At the end of each reporting period, the corporation reviews the carrying amount of its tangible and intangible assets to determine whether there is any indication that an asset may be impaired. The assessment will include consideration of external sources of information and internal sources of information.

Note 1. Significant accounting policies (continued)

External sources of information include but are not limited to observable indications that an asset's value has declined during the period by significantly more than would be expected as a result of the passage of time or normal use. Internal sources of information include but are not limited to evidence of obsolescence or physical damage of an asset and significant changes with an adverse effect on the corporation which changes the way in which an asset is used or expected to be used.

If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount.

Where an impairment loss on a revalued asset is identified, this is recognised against the asset revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the cumulative balance recorded in the asset revaluation reserve for that class of asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the corporation estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses, assets and liabilities are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST component of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Comparative figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the corporation retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statements, must be disclosed.

Fair value of assets and liabilities

The corporation measures some of its assets and liabilities at fair value either on a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standards.

"Fair value" is the price the corporation would sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

Note 1. Significant accounting policies (continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset and minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Note 2. Critical accounting judgements, estimates and assumptions

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the corporation.

Key estimates

Impairment

The corporation assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the corporation that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Useful lives of property, plant and equipment

The corporation reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

Borrowing rate under AASB 16

Where necessary, lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the corporation's leases, the corporation's incremental borrowing rate is used, being the rate that the corporation would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

To determine the incremental borrowing rate, the corporation:

- where possible, uses recent third-party financing received by the individual lessee as a starting point, adjusted to reflect changes in financing conditions since third party financing was received
- makes adjustments specific to the lease, eg term, country, currency and security.

Provision for expected credit losses

Current trade receivables are generally on 30-60 day terms. In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss. The provision for expected credit losses has been recorded in the financial statements.

Key judgments

Identifying performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/-type, cost/-value, quantity and the period of transfer related to the goods or services promised.

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Determination and timing of revenue recognition under AASB 15

For each revenue stream, the corporation applies significant judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation.

The output method is used to recognise revenue once performance obligations are satisfied and goods/services are transferred to a customer. The majority of the corporation's performance obligations are transferred over time. Refer to Note 3 for further information.

Recognition of contract modifications

A contract modification is a change in the scope or price (or both) of a contract, which may be approved in writing, by oral agreement or implied by customary business practices. In response, whilst the corporation has requested contract modifications in writing, in some instances the corporation has placed reliance on contract modifications provided by oral agreement or customary business practices. Management applies significant judgement when recognising a contract modification based on oral agreement or customary business practices.

Recognition of refund liabilities

A refund liability represents the amount of funding Njernda does not expect to be entitled to, whereby it has a present obligation to return funding to the customer. Njernda's funding agreements often require all funds to be expended in accordance with specific terms and conditions and if such requirements are not satisfied unexpended funds may be recouped. At the end of each year, management reviews the delivery of performance obligations and unexpended funds and recognises a liability for any amounts the corporation is obligated to return to the funding body. Management applies significant judgement when recognising a refund liability.

Fair value of land and buildings

The corporation measures its land and buildings (property, plant and equipment) at fair value. The corporation obtains independent valuations for such non-current assets at least every three to five years. At the end of each reporting period, the directors update their assessment of the fair value of each non-current asset to ensure the fair values recorded are materially correct.

The directors determine a non-current assets value using a range of reasonable fair value estimates. The best evidence of fair value is current prices in an active market for similar assets. Where such information is not available the directors consider information from a variety of sources including current prices in an active market for assets of a different nature or recent prices of similar assets in less active markets.

Lease term and option to extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the corporation will make.

The corporation determines the likelihood to exercise the options on a lease-by-lease basis, looking at various factors such as which assets are strategic and which are key to future strategy of the corporation, in addition to the following:

- If there are significant penalties to terminate (or not to extend), the corporation is typically reasonably certain to extend (or not terminate).
- If any leasehold improvements are expected to have a significant remaining value, the corporation is typically reasonably certain to extend (or not terminate).
- Otherwise, the corporation considers other factors including historical lease durations and the costs and business disruption required to replace the leased asset.

As at 30 June 2023, there are no potential future cash outflows excluded from the measurement of the lease liability as there are no such options to extend included in the corporation's lease agreements.

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Employee benefits

For the purpose of measurement, AASB 119: *Employee Benefits* defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. The corporation expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

Note 3. Revenue

	2023	2022
	\$	\$
Commonwealth and State Government funding	15,874,971	15,487,071
Medical income	570,260	708,189
Child care fees and subsidies	570,649	446,327
Sale of water entitlements and other assets	14,461	76,920
	<u>17,030,341</u>	<u>16,718,507</u>

Disaggregation of revenue

The corporation's revenue from contracts with customers is disaggregated below by timing of revenue recognition:

	2023	2022
	\$	\$
Timing of revenue recognition		
Services transferred at a point in time	584,721	785,109
Services transferred over time	16,445,620	15,933,398
	<u>17,030,341</u>	<u>16,718,507</u>

Accounting policy for revenue recognition

When Njernda receives revenue or enters into a contract to provide goods and services, it assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15: *Revenue from Contracts with Customers*.

When both these conditions are satisfied, Njernda:

- identifies each performance obligation relating to the revenue
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, as services are rendered.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, Njernda:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9 *Financial Instruments*, AASB 16 *Leases*, AASB 116 *Property, Plant and Equipment* and AASB 138 *Intangible Assets*)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, Njernda recognises revenue in profit or loss when or as it satisfies its obligations under the contract, unless a contract modification is entered into between all parties.

Note 3. Revenue (continued)

In contracts with customers, the 'customer' is typically a funding body, who is the party that promises funding in exchange for Njernda's goods or services. Njernda's funding bodies often direct that goods or services are to be provided to third-party beneficiaries, including individuals or the community at large on behalf of the funding body. In such instances, the customer remains the funding body that has funded the program or activity, however the delivery of goods or services to third party beneficiaries is a characteristic of the promised good or service being transferred to the funding body.

This policy applies to each of Njernda's revenue streams, with information detailed below relating to Njernda's most significant revenue streams. Njernda's funding bodies include both Commonwealth and State Government funding bodies.

Customer	Significant program or activity
Department of Health and Human Services (State)	Individual, Child and Family Support
Department of Health and Human Services (State)	Specialised Interventions
Department of Health and Human Services (State)	Family and Community Services
Department of Health and Human Services (State)	Aboriginal Child Specialist Advice and Support Services
Department of Health (Commonwealth)	Indigenous Australians Health Programme
National Indigenous Australian Agency	Safety and Wellbeing Programme

The nature and timing of revenue related to each of the above significant programs or activities are disclosed below.

Individual, Child and Family Support

This program includes the provision of a range of services to vulnerable children and their families to promote children's safety, stability and healthy development. Njernda's performance obligation is to provide services to a minimum number of children each financial year. Revenue is recognised over time as and when services are provided to children in need. Njernda uses the output method to measure its progress in satisfying its performance obligations.

Specialised Interventions

This program includes the provision of highly specialised or therapeutic interventions for vulnerable children and their families to promote children's safety, stability and healthy development. Njernda's performance obligation is to provide services to a minimum number of children each year. Revenue is recognised over time as and when services are provided to children in need. Njernda uses the output method to measure its progress in satisfying its performance obligations.

Family and Community Services

This program facilitates Aboriginal family-led decision making via a culturally based approach with Aboriginal families involved with child protection about the safety needs of their children and how such needs can be supported. Njernda's performance obligation is to provide services to a minimum number of children and families each year. Revenue is recognised over time as and when services are provided to children and families in need. Njernda uses the output method to measure its progress in satisfying its performance obligations.

Safety and Wellbeing Programme

This program aims to improve physical, social and emotional wellbeing to help reduce rates of crime, violence and substance abuse to achieve real results for Aboriginal and Torres Strait Islander people. Njernda's performance obligation is to provide services to a minimum number of individuals each year. Revenue is recognised over time as and when services are provided to those in need. Njernda uses the output method to measure its progress in satisfying its performance obligations.

Njernda Aboriginal Corporation
Notes To The Financial Statements
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Note 4. Other income

	2023 \$	2022 \$
Net gain on disposal of right-of-use assets	5,526	-
Insurance recoveries	1,129	-
Interest income	20,555	174
Rental income	263,870	262,312
Other income	589,152	685,132
Reimbursements	70,084	63,658
	<u>950,316</u>	<u>1,011,276</u>
Other income	<u>950,316</u>	<u>1,011,276</u>

Accounting policy for other income

Contributed assets

The corporation may receive assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9 *Financial Instruments*, AASB 16 *Leases*, AASB 116 *Property, Plant and Equipment* and AASB 138 *Intangible Assets*)

On initial recognition of an asset, the corporation recognises related amounts being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer.

The corporation recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amounts.

Volunteer services

A not-for-profit entity may, as an accounting policy choice, elect to recognise volunteer services, if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated. The corporation receives volunteer services from members of the community. Whilst the provision of such volunteer services are important to the achievement of the entities objectives, as an accounting policy choice, the corporation has elected not to recognise such volunteer contributions as revenue and expenditure within profit or loss. This election has no impact on the corporation's surplus or net assets.

Donations and bequests

Donations and bequests are generally recognised upon receipt as they do not contain sufficiently specific and enforceable performance obligations.

Interest income

Interest income is recognised using the effective interest method.

All income is stated net of the amount of Goods and Services Tax.

Capital grants

When Njernda receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

Njernda recognises income in profit or loss when or as the corporation satisfies its obligations under terms of the grant. Unspent capital grants are recognised within other liabilities in accordance with AASB 1058.

In February 2020 Njernda entered into a capital grant funding agreement with the Department of Justice and Community Safety, which, among other things, funds the redevelopment of the corporation's Barooka Youth Healing Program. At balance date, constructions works were yet to commence and an unspent capital grants liability of \$3,265,077 was recorded. Njernda expect construction works to commence during the year ended 30 June 2024.

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Note 5. Expenses

	2023	2022
	\$	\$
Property, plant and equipment:		
Buildings	464,875	181,593
Leasehold improvements	11,519	31,113
Furniture and office equipment	151,311	144,482
Plant and equipment	55,211	65,728
Motor vehicles	19,898	14,458
Total property, plant and equipment depreciation	<u>702,814</u>	<u>437,374</u>
Right-of-use assets:		
Leased premises	142,735	98,849
Motor vehicles	266,517	227,113
Total right-of-use asset depreciation	<u>409,252</u>	<u>325,962</u>
Total depreciation expense	<u>1,112,066</u>	<u>763,336</u>
	2023	2022
	\$	\$
Finance costs		
Leased premises	30,175	20,091
Motor vehicles	14,735	15,753
Total finance costs	<u>44,910</u>	<u>35,844</u>

Accounting policy for expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings reflecting the relevant function of the corporation which incurred the cost. Where costs cannot be directly attributed to a particular category, they have been allocated to activities on a basis consistent with use of the resources.

Note 6. Cash and cash equivalents

	2023	2022
	\$	\$
<i>Current assets</i>		
Cash at bank	<u>17,675,862</u>	<u>14,972,219</u>

Accounting policy for cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Note 7. Trade and other receivables

	2023	2022
	\$	\$
<i>Current assets</i>		
Trade receivables	210,442	1,990,643
Less: Allowance for expected credit losses	<u>(27,350)</u>	<u>(27,350)</u>
Total trade and other receivables	<u>183,092</u>	<u>1,963,293</u>

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2023

Note 7. Trade and other receivables (continued)

Accounting policy for trade and other receivables

Trade and other receivables includes amounts due from customers for services performed in the ordinary course of business. All receivables are classified as current assets.

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for expected credit losses. Refer to Note 16 for further disclosures regarding the measurement of the provision for expected credit losses.

Note 8. Right-of-use assets

	2023	2022
	\$	\$
<i>Non-current assets</i>		
Leased properties - right-of-use	811,229	637,047
Less: Accumulated depreciation	<u>(217,517)</u>	<u>(197,698)</u>
	593,712	439,349
Motor vehicles - right-of-use	990,826	620,799
Less: Accumulated depreciation	<u>(618,922)</u>	<u>(352,405)</u>
	371,904	268,394
Total right-of-use assets	<u>965,616</u>	<u>707,743</u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Leased properties	Leased motor vehicles	Total
	\$	\$	\$
Balance at 1 July 2022	439,349	268,394	707,743
Additions	353,000	370,027	723,027
Disposals	(55,902)	-	(55,902)
Depreciation expense	<u>(142,735)</u>	<u>(266,517)</u>	<u>(409,252)</u>
Balance at 30 June 2023	<u>593,712</u>	<u>371,904</u>	<u>965,616</u>

Accounting policy for right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the corporation expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The corporation has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

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Note 9. Property, plant and equipment

	2023 \$	2022 \$
<i>Non-current assets</i>		
Freehold land - at fair value	11,970,000	11,970,000
Buildings - at fair value	18,595,000	18,595,000
Accumulated depreciation	(464,875)	-
	<u>18,130,125</u>	<u>18,595,000</u>
Leasehold improvements - at cost	460,779	460,779
Accumulated depreciation	(48,233)	(36,714)
	<u>412,546</u>	<u>424,065</u>
Plant and equipment - at cost	1,027,309	991,530
Accumulated depreciation	(797,135)	(741,924)
	<u>230,174</u>	<u>249,606</u>
Motor vehicles - at cost	704,639	577,614
Accumulated depreciation	(544,271)	(524,373)
	<u>160,368</u>	<u>53,241</u>
Office equipment - at cost	1,679,126	1,503,140
Accumulated depreciation	(1,219,650)	(1,068,339)
	<u>459,476</u>	<u>434,801</u>
Artwork and artefacts - at cost	126,501	117,578
	<u>31,489,190</u>	<u>31,844,291</u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Freehold land \$	Buildings \$	Leasehold improvements \$	Plant and equipment \$	Motor vehicles \$	Furniture and office equipment \$	Artwork and artefacts at cost \$	Total \$
Balance at 1 July 2022	11,970,000	18,595,000	424,065	249,606	53,241	434,801	117,578	31,844,291
Transfers	-	-	-	35,779	127,025	175,986	8,923	347,713
Depreciation expense	-	(464,875)	(11,519)	(55,211)	(19,898)	(151,311)	-	(702,814)
Balance at 30 June 2023	<u>11,970,000</u>	<u>18,130,125</u>	<u>412,546</u>	<u>230,174</u>	<u>160,368</u>	<u>459,476</u>	<u>126,501</u>	<u>31,489,190</u>

Accounting policy for property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses. Njernda's property, plant and equipment are tangible items that are held for the use in the supply of services, for rental to others and for administrative purposes which the corporation expects to use during more than one period.

Note 9. Property, plant and equipment (continued)

Property

Freehold land and buildings are shown at their fair value based on periodic valuations by external independent valuers, which are conducted at least every three to five years, less subsequent depreciation for buildings.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of asset are recognised in other comprehensive income under the heading of revaluation surplus.

All other decreases are charged to profit or loss. Revaluation increases are recognised in profit or loss to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in profit or loss. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold land and buildings that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Valuations of land and buildings

The corporation owns 32 properties which were independently valued in July 2022 by independent valuers, being Eishold Property. Valuations were made on the basis of open market value. The revaluation surplus was credited to an asset revaluation reserve in members' equity and the revaluation increment was recognised in the statement of profit or loss.

Covenants and restrictions

The corporation's land and buildings are subject to encumbrances by Commonwealth or State Governments. In the event that a statutory authority requires the return of any asset(s), the corporation must return such assets in fair working order.

Plant and equipment

Plant and equipment are measured on the cost basis, less subsequent depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the directors to ensure it is not in excess of the recoverable amount for these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

In the event the carrying amount of plant and equipment is greater than the recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1 for details of impairment).

Plant and equipment that have been contributed at no cost, or for 'nominal' cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Artworks and artefacts

The corporation owns various items of artworks and artefacts measured at cost. Given their nature, the artworks and artefacts are not depreciated over time.

Depreciation

The depreciable amount of all fixed assets, including right-of-use assets, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the corporation commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. The depreciation rates used for each class of depreciable assets are as follows, which are consistent with the previous reporting period:

Class of fixed asset	Depreciation rate
Buildings	2.5%
Leasehold improvements	2.5%
Furniture and office equipment	20%
Plant and equipment	10% - 20%
Motor vehicles	18.75% - 25%
Artwork and artefacts	0%

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Note 9. Property, plant and equipment (continued)

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in profit or loss.

Note 10. Trade and other payables

	2023 \$	2022 \$
<i>Current liabilities</i>		
Trade payables	437,539	500,924
Amounts payable to the Australian Taxation Office	155,439	350,842
	<u>592,978</u>	<u>851,766</u>

Financial liabilities at amortised cost classified as trade and other payables:

	Note	2023 \$	2022 \$
Trade and other payables		592,978	851,766
Amounts payable to the Australian Taxation Office		<u>(155,439)</u>	<u>(350,842)</u>
Financial liabilities as trade and other payables	16	<u>437,539</u>	<u>500,924</u>

Accounting policy for trade and other payables

Trade and other payables represent the liabilities for goods and services received by the corporation during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 to 60 days of recognition of the liability.

Note 11. Other Liabilities

	2023 \$	2022 \$
<i>Current liabilities</i>		
Unspent capital grants	3,280,287	3,265,077
Contract and refund liabilities	5,890,676	5,759,579
	<u>9,170,963</u>	<u>9,024,656</u>

Accounting policy for refund liabilities

Refund liabilities are recognised where the corporation receives consideration from a customer and expects to refund some, or all, of that consideration to the customer. A refund liability is measured at the amount of consideration received or receivable for which the corporation does not expect to be entitled and is updated at the end of each reporting period for changes in circumstances.

Accounting policy for capital grants

Refer to Note 4 for details regarding the accounting treatment of corporation's capital grant accounting policy.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2023

Note 12. Lease liabilities

	2023 \$	2022 \$
<i>Current liabilities</i>		
Lease liability	348,654	291,983
Unexpired interest	<u>(47,898)</u>	<u>(25,910)</u>
	<u>300,756</u>	<u>266,073</u>
<i>Non-current liabilities</i>		
Lease liability	843,238	495,534
Unexpired interest	<u>(70,444)</u>	<u>(47,378)</u>
	<u>772,794</u>	<u>448,156</u>
	<u><u>1,073,550</u></u>	<u><u>714,229</u></u>
<i>Future lease payments</i>		
Future lease payments are due as follows:		
Within one year	300,756	266,073
One to five years	674,515	308,605
More than five years	<u>98,279</u>	<u>139,551</u>
	<u><u>1,073,550</u></u>	<u><u>714,229</u></u>

Accounting policy for lease liabilities

The corporation as a lessee

At inception of a contract, the corporation assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the corporation where the corporation is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets (ie fair value less than \$5,000 - \$10,000) are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at lease commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the corporation uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date
- the amount expected to be payable by the lessee under residual value guarantees
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options
- lease payments under extension options, if the lessee is reasonably certain to exercise the option
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The corporation is exposed to potential future increases in variable lease payments based on an index or rate, which are not included in the lease liability until they take effect. When adjustments to lease payments based on an index or rate take effect, the lease liability is reassessed and adjusted against the right-of-use asset. No lease arrangements contain variable payment terms that are not linked to an index or rate.

For leases that have significantly below-market terms and conditions principally to enable the corporation to further its objectives (commonly known as peppercorn/concessionary leases), the corporation has adopted relief under AASB 2018-8 and measures the right-of-use assets at cost on initial recognition.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2023

Note 12. Lease liabilities (continued)

Each of the corporation's lease arrangements are for use in the production of supply of goods or services, or for administrative purposes.

The corporation as lessor

The corporation holds no lease arrangements in the capacity of lessor.

Nature of lease liabilities

The corporation's lease portfolio includes properties and motor vehicles. The lease terms for the lease arrangement's are:

Class of lease	Lease term
Leased properties	5 - 10 years
Leased motor vehicles	4 - 5 years

Options to extend or terminate

The corporation has three commercial property leases, two of which contain options to extend the lease for between two and five years. The corporation has concluded it is reasonably certain to exercise such extension options and therefore such options have been included in the measurement of the right-of-use asset and lease liability. There are no extension options which have not been factored into such calculations.

Concessionary/peppercorn lease

The corporation has a lease agreement in place with the Department of Planning and Development for the lease of youth housing at 118 Crossen Street, Echuca, for which the corporation uses to provide youth housing services. The term of the lease agreement has expired and the property is being leased in a period of holdover. The right-of-use asset and lease liability relating to this lease agreement is considered trivial and has therefore not been recognised on the statement of financial position.

The corporation has a lease agreement in place for the lease of a property at 4 Law Court, Echuca. The property is leased on a 99 year lease term. The right-of-use asset and lease liability relating to this lease agreement is considered trivial and has therefore not been recognised on the statement of financial position.

Note 13. Employee benefits

	2023	2022
	\$	\$
<i>Current liabilities</i>		
Provision for annual leave	734,877	776,678
Provision for long service leave	361,220	607,546
Provision for time in lieu	25,011	38,254
	<u>1,121,108</u>	<u>1,422,478</u>
<i>Non-current liabilities</i>		
Provision for long service leave	<u>243,909</u>	<u>265,584</u>
	<u><u>1,365,017</u></u>	<u><u>1,688,062</u></u>

Note 13. Employee benefits (continued)

Accounting policy for employee benefits

Short-term employee benefits

The current portion for this provision includes the total amount accrued for annual leave entitlements, time in lieu and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the company does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

Long-term employee benefits

Provision is made for employees' long service leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements of obligations for long-term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The corporation's obligations for long-term employee benefits are presented as non-current provisions in its Statement of Financial Position, except where the corporation does not have an unconditional right to defer settlement for at least 12 months after the reporting date, in which case the obligations are presented as current provisions.

Note 14. Reserves

	2023	2022
	\$	\$
Asset revaluation reserve	<u>19,993,160</u>	<u>19,993,160</u>

Accounting policy for asset revaluation reserve

The asset revaluation reserve is used to recognise increments and decrements in the fair value of land and buildings

Note 15. Cash Flow information

Reconciliation of surplus after tax to net cash provided by operating activities.

	2023	2022
	\$	\$
Surplus after income tax expense for the year	1,027,807	2,078,982
Adjustments for:		
Depreciation and amortisation	1,112,066	763,336
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	1,654,813	85,896
Increase/(decrease) in trade and other payables	(258,788)	275,113
Increase/(decrease) in other liabilities	146,307	2,120,604
Increase/(decrease) in employee entitlements	<u>(323,045)</u>	<u>60,610</u>
Net cash provided by operating activities	<u>3,359,160</u>	<u>5,384,541</u>

Note 16. Financial Risk Management

The totals of each category of financial instruments, measured in accordance with AASB 9 detailed in the accounting policies to these financial statements, are as follows:

	Note	2023 \$	2022 \$
<i>Financial assets</i>			
Cash and cash equivalents	6	17,675,862	14,972,219
Trade and other receivables	7	183,092	1,963,293
Total financial assets at amortised cost		<u>17,858,954</u>	<u>16,935,512</u>
<i>Financial liabilities</i>			
Trade and other payables	10	437,539	500,924
Lease liabilities	12	1,073,550	714,229
Total financial liabilities at amortised cost		<u>1,511,089</u>	<u>1,215,153</u>

Accounting policy for financial instruments

The corporation's financial instruments consist mainly of deposits with banks, receivables, payables and lease liabilities.

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the corporation becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

All financial assets are initially measured at fair value adjusted for transaction costs (where applicable). For the purpose of subsequent measurement, financial assets are classified into amortised costs. The corporation does not utilise hedging instruments.

Classifications are determined by both:

- the corporation's business model for managing the financial asset
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

Financial assets are measured at amortised cost if the assets meet the following conditions:

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The corporation's cash and cash equivalents and trade and other receivables fall into this category of financial instruments.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2023

Note 16. Financial Risk Management (continued)

Impairment of financial assets

The corporation makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. The corporation uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses. The provision for expected credit losses is not considered material to the financial statements.

Classification and measurement of financial liabilities

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs (the corporation's financial liabilities include trade and other payables and lease liabilities).

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for financial liabilities designated at fair value through profit or loss, which are carried subsequently at fair value with gains or losses recognised in profit or loss. The corporation does not utilise derivative financial instruments.

All interest-related charges that are reported in profit or loss are included within finance costs or finance income.

Note 17. Capital expenditure commitments

The corporation has the following capital expenditure commitments contracted for but not capitalised in the financial statements:

	2023 \$	2022 \$
<i>Capital commitments</i>		
Redevelopment of Baroona Youth Healing Centre	5,072,990	4,553,390

In February 2020 Njernda entered into a capital grant funding agreement with the Department of Justice and Community Safety, which, among other things, funds the redevelopment of the corporation's Baroona Youth Healing Program. At balance date, constructions works were yet to commence and an unspent capital grants liability of \$3,280,287 was recorded. Njernda expect construction works to commence during the year ended 30 June 2024. The total capital commitment is \$5,072,990.

Note 18. Contingent liabilities and assets

The directors are not aware of any contingent liabilities or assets as at the date of signing this financial report (2022: nil).

Note 19. Related party transactions

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the corporation, directly or indirectly, including any director (whether executive or otherwise) of the corporation. Outside of normal citizen type transactions with the corporation, there were no related party transactions that involved KMP, their close family members and/or their personal business interests.

The corporation's key management personnel (KMP) include:

- Board of directors
- Chief Executive Officer

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2023

Note 19. Related party transactions (continued)

Total remuneration paid to the key management personnel of the corporation are as follows:

	2023	2022
	\$	\$
Short-term employee benefits	240,411	225,266
Post-employment benefits	17,357	20,473
	<u>257,768</u>	<u>245,739</u>
Total Key Management Personnel Remuneration	<u>257,768</u>	<u>245,739</u>

Note 20. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Andrew Frewin Stewart, the auditor of the corporation:

	2023	2022
	\$	\$
<i>Audit services - Andrew Frewin Stewart</i>		
Audit of the financial statements	42,900	37,300
Acquittal services	-	1,000
	<u>42,900</u>	<u>38,300</u>
<i>Other services - Andrew Frewin Stewart</i>		
Financial statement preparation	3,500	3,300
Other services	4,000	-
	<u>7,500</u>	<u>3,300</u>

Note 21. Economic dependency

The corporation is dependent upon the Commonwealth and State Government, via the Victorian Department of Health and the Victorian Department of Families, Fairness and Housing, the Commonwealth Department of Health and other funding bodies for the receipt of funding used to operate a significant portion of the corporation's services. At the date of this report the directors have no reason to believe the corporation's funding bodies will not continue to support the corporation.

The corporation is also dependent upon its landlords who provide the corporation with the right-to-use properties under peppercorn/concessionary lease arrangements. The corporation uses such properties to deliver services to the community. At the date of this report the directors have no reason to believe the corporation's landlords will not continue to support the corporation.

Note 22. Corporation Details

The registered office of the corporation and principal place of business is:

Njernda Aboriginal Corporation
34-86 Annesley Street
Echuca VIC 3564

**Njernda Aboriginal Corporation
Directors' Declaration
30 June 2023**

The Directors of the corporation declare that, in their opinion:

The financial statements and notes, as set out on pages 6 to 27, are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and:

- comply with Australian Accounting Standards - Simplified Disclosures
- give a true and fair view of the financial position of the corporation as at 30 June 2023 and of its performance for the year ended on that date.

There are reasonable grounds to believe that the corporation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Directors and is signed for and on behalf of the corporation by:



Belinda Day
Chairperson



Damian Morgan-Bulled
Vice-Chairperson

18 October 2023



Andrew Frewin Stewart
61 Bull Street Bendigo VIC 3550
ABN: 65 684 604 390
afs@afsbendigo.com.au
(03) 5443 0344

Independent auditor's report to the Directors of Njernda Aboriginal Corporation

Report on the audit of the financial statements

Opinion

We have audited the financial report of Njernda Aboriginal Corporation's (the corporation), which comprises:

- Statement of financial position as at 30 June 2023
- Statement of profit or loss and other comprehensive income for the year then ended
- Statement of changes in equity for the year then ended
- Statement of cash flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory notes
- The directors' declaration of the corporation.

In our opinion, the financial report of the corporation is in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, including:

- i. giving a true and fair view of the corporation's financial position as at 30 June 2023 and of its financial performance for the year ended on that date, and
- ii. complying with Australian Accounting Standards - Simplified Disclosures and the *(Aboriginal and Torres Strait Islander) Regulations 2017*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report.

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

Other information

The corporation may prepare an annual report that may include the financial statements, director's report and declaration and our audit report (the financial report). The annual report may also include "other information" on the corporation's operations and financial results and financial position as set out in the financial report, typically in a director's report and reports covering governance and other matters.

The directors are responsible for the other information. An annual report has not been made available to us as of the date of this auditor's report. Our opinion on the financial report does not cover the other information and accordingly we will not express any form of assurance conclusion thereon.



Andrew Frewin Stewart
61 Bull Street Bendigo VIC 3550
ABN: 65 684 604 390
afs@afsbendigo.com.au
(03) 5443 0344

Our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If we identify that a material inconsistency appears to exist when we read the annual report (or become aware that the other information appears to be materially misstated), we will discuss the matter with the directors and where we believe that a material misstatement of the other information exists, we will request management to correct the other information.

Directors responsibility for the financial report

The directors of the corporation are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the corporation's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the corporation or cease operations, or have no realistic alternative but to do so.

Independence

We are independent of the corporation in accordance with the auditor independence requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Auditor's responsibility for the audit of the financial report

Our 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 our 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. Misstatement can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.



Andrew Frewin Stewart
61 Bull Street Bendigo VIC 3550
ABN: 65 684 604 390
afs@afsbendigo.com.au
(03) 5443 0344

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the corporation 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.
- Communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Andrew Frewin Stewart
61 Bull Street, Bendigo, 3550
Dated this 18th day of October 2023

Adrian Downing
Lead Auditor

NJERnda ABORIGINAL CORPORATION- ICN 1274



Vision: Empowering our Aboriginal Community

Purpose: Njernda's purpose is to deliver community controlled, holistic services and programs which improve the physical, emotional, cultural and spiritual wellbeing of the Aboriginal Community of Echuca and surrounding areas.

NJERnda ABORIGINAL CORPORATION

DRAFT Minutes of Annual General Meeting

Date: 4 March 2023

Time: 10:00 am

Location: Echuca East Recreation Reserve

Chair: Belinda Day

Minute Taker: Leeanne Zamagias

1. Chairpersons Welcome & Acknowledgment of Country -. Belinda Day
Including 1 minute of silence for recently passed members of the community

1.2 Attendees – As per list (Appendix 1a)

1.3 Apologies

John Kerr, Des Morgan, Sonia McLaughlin, Vicki Mitchell, Gilbert Wanganeen, Krystal Henderson, Simone Ronnan Khayla Wanganeen Debra Cowley Merring-Jippa Murray, Lani Hudson, Janice Muir,

Quorum is the lesser of 10% of members or 20 people. A quorum is present.

A question was raised regarding the availability of the agenda which was clarified.

The role and place of observers were clarified.

Observers

Adrian Downing, Rayna Egan, Jonno Henderson , Karen Hagan, Rodney Dillon, Therese Shelley

2. Minutes of the previous meeting of Members – *Minutes tabled*

It was noted that neither the CEO nor the Chair were incumbent in their existing roles at the previous meeting. The quality of the printing of the minutes was also noted.

At this point there were comments from the floor regarding the impact of being under administration, and the reputation of Njernda Aboriginal Corporation within the community. It was stated that this management was responsible for the current situation.

Accusations were made regarding the CEO and her work history, which were denied by the CEO. Additional accusations were made towards the CEO and the Director of Social Services of damaging Njernda Aboriginal corporation's reputation.

Further comments were made regarding the lack of community meetings and lack of communication.

Staff were accused of using Njernda's funds for their own wellbeing ahead of the needs of community, especially during the floods. References made regarding the high quality of staff cars.

NJERENDA ABORIGINAL CORPORATION- ICN 1274

- Auditor explained how assets are committed for specific purposes.
- The Auditor explained the risk of unexpended funds which are not used for funding programs. Some of these have been carried over for quite a few years. This is a common issue for many NFP's and Aboriginal organisations.
- The chair explained that the current strategic plan is to be reviewed. Community requested that they have more input in this process.
- Question raised as to why the community needs to go to white organisations for help. It was explained that Njernda does not receive emergency funding, this can be investigated further.
- Question raised regarding sorry business. An incident that occurred during a meeting was relayed. The CEO advised that bereavement policy was the outcome to address that issue.
- Request from floor that we support the current board as they were not present during the difficulties of the past couple of years. Request for respect and support to allow the Auditors to finish their presentation.
- Question regarding sorry business emphasised. CEO advised the process. Request for a more expedient process to be established.
- Auditor advised that the audit has been completed. It is unqualified, clean and complies with the regulators.

Acceptance of Financial Statements

1. Accept the Audited Financial Reports as presented by AFS and Associates PTY LTD for 2022.

Moved: Hazel Hudson Seconded: Jessica Smith CARRIED

4. Appointment and Remuneration of Auditor

The current auditors of the Corporation are AFS & Associates Pty Ltd to be reappointed.

Appointment of Auditor

1. Proposed resolution: "That AFS and Associates PTY LTD be appointed as auditor for the year end 30 June 2023 and the directors agree to a fee at a later date.

Moved: Hazel Hudson Seconded: Norm Hodge CARRIED

5. ADMINISTRATOR / CEO REPORT

The Chair read through the administrators report as presented in the Annual Report.

The CEO presented her report as tabled in the Annual Report and spoke to the milestones.

- Questions were raised regarding the Men's programs, and the means by which community inclusion can be increased.
- Request for more information and consultation.
- Point of contacts for programs to be better supported, and greater support for young workers in Njernda. The CEO acknowledged that a particular program has limited funding and needs greater community engagement.
- Question regarding a specific program funding (Yinya Mulana) that was addressed by Director of Social Services. This will be addressed by the Director of Social Services.
- An issue was raised by a staff member regarding Medical managers being able to work two days a week from home and therefore not available. This will be addressed by the CEO offline.
- A concern was raised where employment policies were not followed.

NJERENDA ABORIGINAL CORPORATION- ICN 1274

At 12.05 The Chair announced an adjournment for 5 minutes to allow for some refreshments.

Meeting resumed at 12.30

6. Questions

Questions had also been raised through the Annual General Meeting.

- Question regarding discrepancy of treatment of positive tests. The CEO advised that tests and discipline of staff members were treated according to policy.
- Question regarding the signers of the petition. CEO advised that complaints should be made according to the complaints process.
- It was noted that community members are entitled to sign petitions. Discussion followed regarding the treatment of staff within Njernda who had signed the petition. Accusations were presented to the CEO regarding the lack of safety for staff who signed the petition.
- A question was raised and comments were made regarding who the drug testing company of Njernda and it was stated by Kevin Williams:
 - “my mate who worked for this company for 20 years said you (CEO) failed the drug test and I believe him” I was friends with him for twenty years and he would not tell a lie.
 - The CEO said that was not true, as she has not had a test. The Human Resource Manager Trisha Williams confirmed the CEO did not have a test.
- Request for community input in policy review.
- Question regarding Family Services, is Child Protection involved in programs. Director of Social Services explained that this is the case for most. Concern that much of the community is suffering and need support before situations become extreme. It was noted that an information session is needed. The CEO advised that she has attended meetings requesting more preventative funds. Heated discussion followed regarding Njernda representation.
- Question raised whether Njernda is in danger of losing ACCHO status.
- Heated discussion and accusation that new management targeted family groups especially in the financial department.
- Question raised regarding staff member who is currently in hospital and in need of support. The chair and CEO advised that this will be followed up.
- Request for more help to support workers in programs.
- Appeal to use our funds to support programs better.
- Request for community meeting.
- Request for breakdown of programs to be presented to the community.

7. Close of Meeting at 1pm

Confirmation of the minutes- Minutes to be accepted at the 2023 AGM

These minutes are a true and accurate record of the meeting.

Signed Chairperson _____

Date _____

NJERENDA ABORIGINAL CORPORATION- ICN 1274

Copy of minutes to be forwarded to ORIC at info@oric.gov.au

Njernda Aboriginal Corporation ICN 1274 Annual General Meeting 2022 Members/Observers Attendee List

Appendix 1a

NAME	ATENDANCE STATUS
Desmond Atkinson	Member
Judith Atkinson	Member
Shelley Atkinson	Member
Wade Austin	Member
Yazmine Bausch	Member
Brandon Bausch	Member
Damian Morgan-Bulled	Member
Denise Morgan Bulled	Member
Nicole Cooper	Member
Belinda Day	Member
Turilwa Dodds	Member
Joan Firebrace	Member
Karen Firebrace	Member
Norman Firebrace	Member
Colin Firebrace	Member
Vivianne Giles	Member
Alice Giles	Member
Garry Giles	Member
Fay Halatanu	Member
Baymos Handy	Member
Carmel Harrison	Member
Luc Harrison-Egan	Member
Alkira Hearn	Member
Keith Hearn	Member
Kristie Hearn	Member
Gail Hearn	Member
Stuart Hearn	Member
Norm Hodge	Member
Hazel Hudson	Member
Darren McGrath	Member
Jennifer Mitchell	Member
Greta Morgan	Member
Jessica Smith	Member
Cheryl Taylor	Member
Rebecca Tracey	Member
Tegan Wanganeen	Member
Candace Williams	Member
Kevin Williams	Member
Kelly Woods	Member
Adrian Downing	Observer (AFS & Associates)
Rayna Egan	Observer

NJERnda ABORIGINAL CORPORATION- ICN 1274

Jonno Henderson	Observer
Karen Hagan	Observer
Rodney Dillon	Observer
Therese Shelley	Observer
Donna Trimble	Observer
Nikaila Grant	Observer
Chrissie Cochrane	Observer





Njernda
Aboriginal Corporation