



WINNUNGA ANNUAL REPORT

2022
—
2023

Winnunga Nimmityjah
Aboriginal Health and
Community Services

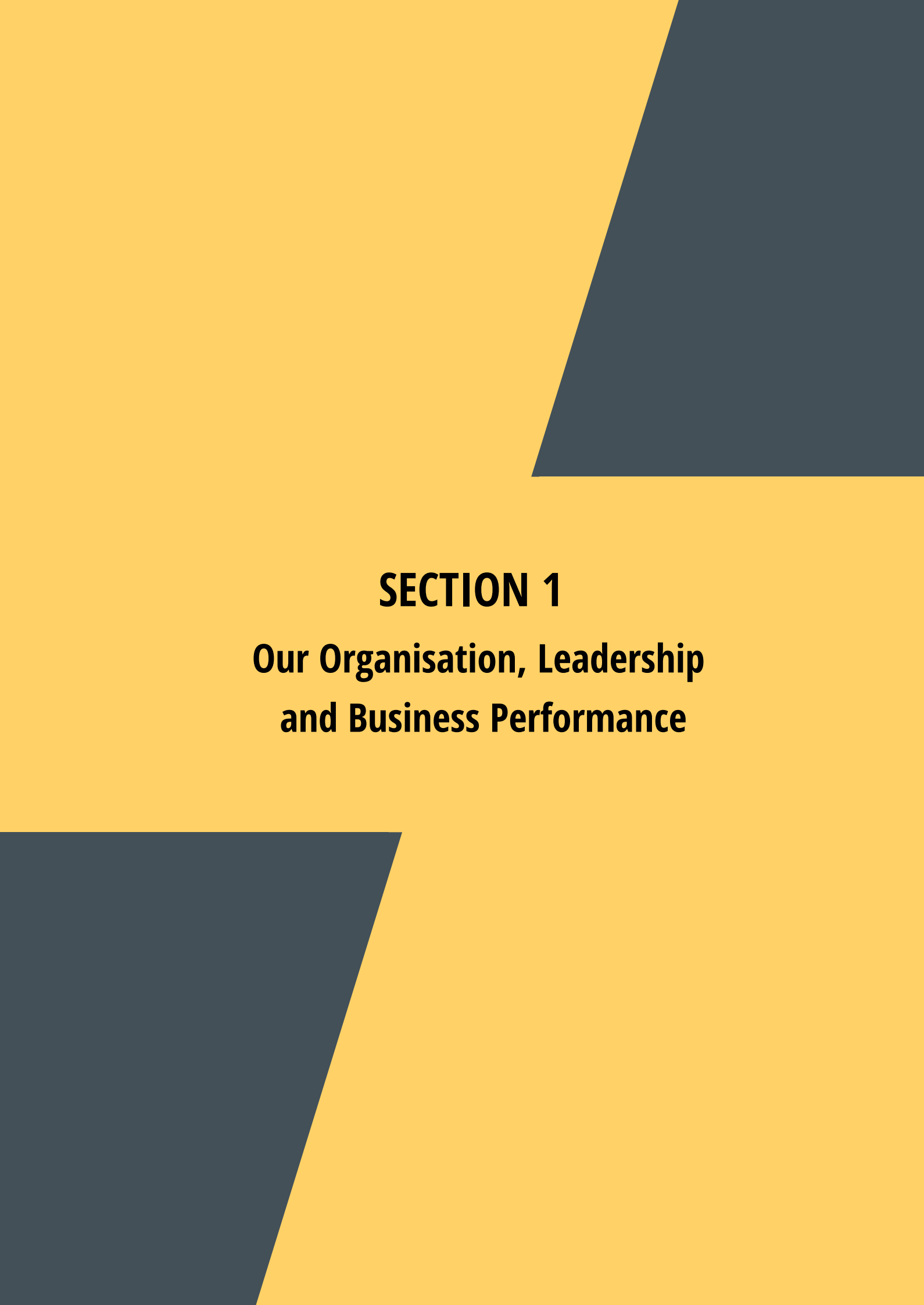
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SECTION 1

Our Organisation, Leadership and Business Performance

CHAIRPERSON'S REPORT

I am proud to say that Winnunga has had another successful year in providing high standards of client-centred care, striving to meet and exceed the expectations of our community, and maintaining prominence as a peak body advocating for First Nations people in the ACT.

We are now moving on from the COVID-19 pandemic, with Winnunga returning to more face-to-face client encounters including group sessions and community events. While client safety is still a priority, I believe returning most services to pre-pandemic levels has improved access for clients, and the increased community connections enhance wellbeing.

We were finally able to hold the official opening of the new Winnunga building in December 2022. This was a very positive and important event for the organisation, with a Welcome to Country by highly respected Ngambri Elder Dr Matilda House and Paul Girrawah House, and a smoking ceremony. It was wonderful to see the opening attended by hundreds of community members, Winnunga staff, friends of Winnunga, ACT Legislative Assembly members and Australian Government politicians. The new building embodies how far Winnunga has grown and developed over the past 35 years.

The Winnunga Annual General Meeting was held on 18 November 2022 and was well attended. The Winnunga Board of Directors members Alana Harris (Deputy Chairperson), Dion Devow (Treasurer), Lynette Goodwin (Director) and Leonard Hill (Directors) have provided exceptional ongoing governance and I am very grateful for all their expertise, advice and support.

Finally, I would like to thank our CEO Julie Tongs for her outstanding commitment, advocacy and leadership at Winnunga. Julie and all the excellent Winnunga staff work consistently to improve the health and wellbeing of First Nations people from Canberra and the region, and demonstrate their professionalism on a daily basis. It is a credit to Julie and her team that Winnunga has maintained our status as a leader, innovator and exemplar of Aboriginal community control.

Craig Ritchie
Chairperson



CHIEF EXECUTIVE OFFICER'S REPORT

First and foremost, I wish to again acknowledge every member of Winnunga's wonderful staff for their dedication and commitment to the health and welfare of our clients. We simply could not do what we do for our community here in Canberra and the surrounding region without you.

And what we are doing is quite amazing. This year Winnunga provided 81,346 client encounters to a total of 5355 clients. The size, nature, and scope of the services we provide are either greater or equal to the most highly performing ACCHO in Australia.

Notably, the range and complexity of the services we provide continue to expand at both our Narrabundah clinic and at the Alexander Maconochie Centre. It is also the case that, broadly speaking, the health status of Aboriginal people in the ACT and surrounding region is as poor and challenging as that in many remote and regional Aboriginal communities across Australia.

While I acknowledge the depth and complexity of the challenges facing remote and regional Aboriginal communities, I do harbour a growing concern that the indisputable needs of urban based Aboriginal communities are at times either minimised or at worst overlooked resulting in an inequitable distribution of funds and other support.



Concerningly, Aboriginal people in the ACT have relatively poor access to services in the ACT when compared to Aboriginal peoples in other jurisdictions. Notably the proportion of Aboriginal patients presenting at Emergency Departments in the ACT and being treated within the national benchmark has dropped in recent years.

Aboriginal people in the ACT have relatively lower levels of trust in the public hospital system with an Aboriginal person 2.4 times more likely than a non-Aboriginal person to leave the emergency department at their own risk without being treated, the second highest rate in the country behind only the Northern Territory. Nationally an Aboriginal person is 1.6 times more likely to leave at their own risk.

Aboriginal people in the ACT wait relatively longer for elective surgery compared to non-Aboriginal people, with the variance in the wait times worsening. In 2020-21 the 50th percentile wait time for Aboriginal people was 12% longer, for elective surgery, than the wait time for non-Aboriginal people. In 2021-22 this had deteriorated to a 16% longer wait time.

Chief Executive Officer's Report Continued

In 2022-2023 Winnunga has maintained culturally safe, community controlled, comprehensive health and community services, and advocated for the health and wellbeing of Aboriginal and/or Torres Strait Islander people of the ACT and surrounding regions. We have worked on improving service delivery, sharing knowledge, and connecting with other organisations to improve health, social and emotional wellbeing outcomes.

Consultations and advocacy

Winnunga has continued to provide substantial advice to Government and key stakeholders by participating in committees, networks, and consultations. I have continued to advocate for far greater attention to be given by Government to addressing the myriad of social and economic issues which impact First Nations individuals and families. These include poverty, racism, homelessness, unemployment, mental illness, poor health, substance use, child protection, poor educational outcomes, and imprisonment.

Winnunga publishes a monthly Newsletter which provides information to the community, stakeholders, and the media on what is happening at the service, including information about programs and success stories. The Newsletter also highlights broader issues of concern and provides a mechanism for advocacy. Recent topics raised have included: poverty, self-determination, care and protection,

gendered violence and human rights, racism, and the age of criminal responsibility.

Justice and prison health

Winnunga has continued to highlight the massive over-representation of First Nations peoples in contact with the justice system, and the failure of ACT Corrections to manage the Alexander Maconochie Centre (AMC) as it was intended, as a prison focused on rehabilitation. The lack of training, education, and a functioning transitional release program means detainees are under-prepared for release from prison and more at risk of recidivism.

Winnunga has been operating the standalone Winnunga Health and Well-being Service in the AMC since 2019, within our own model of care. The service provides high quality holistic care for Aboriginal and/or Torres Strait Islander peoples in prison and continuity upon a client's release from prison. The service has grown in 2022-23 with increased client numbers and more GPs and Nurse Practitioners providing health care at the AMC. The AMC is transitioning to smoke free in 2023, and while we disagree with this change, we have worked to make the transition as smooth as possible for our clients. We have also advocated for better evaluation of the impacts of the prison going smoke free. In addition to the prison health service, Winnunga runs a Justice Reinvestment Program which provides intensive case management to Aboriginal and/or Torres Strait Islander families who have high and complex needs, with the aim of improving life outcomes and reducing or preventing contact with the justice system.

Chief Executive Officer's Report Continued

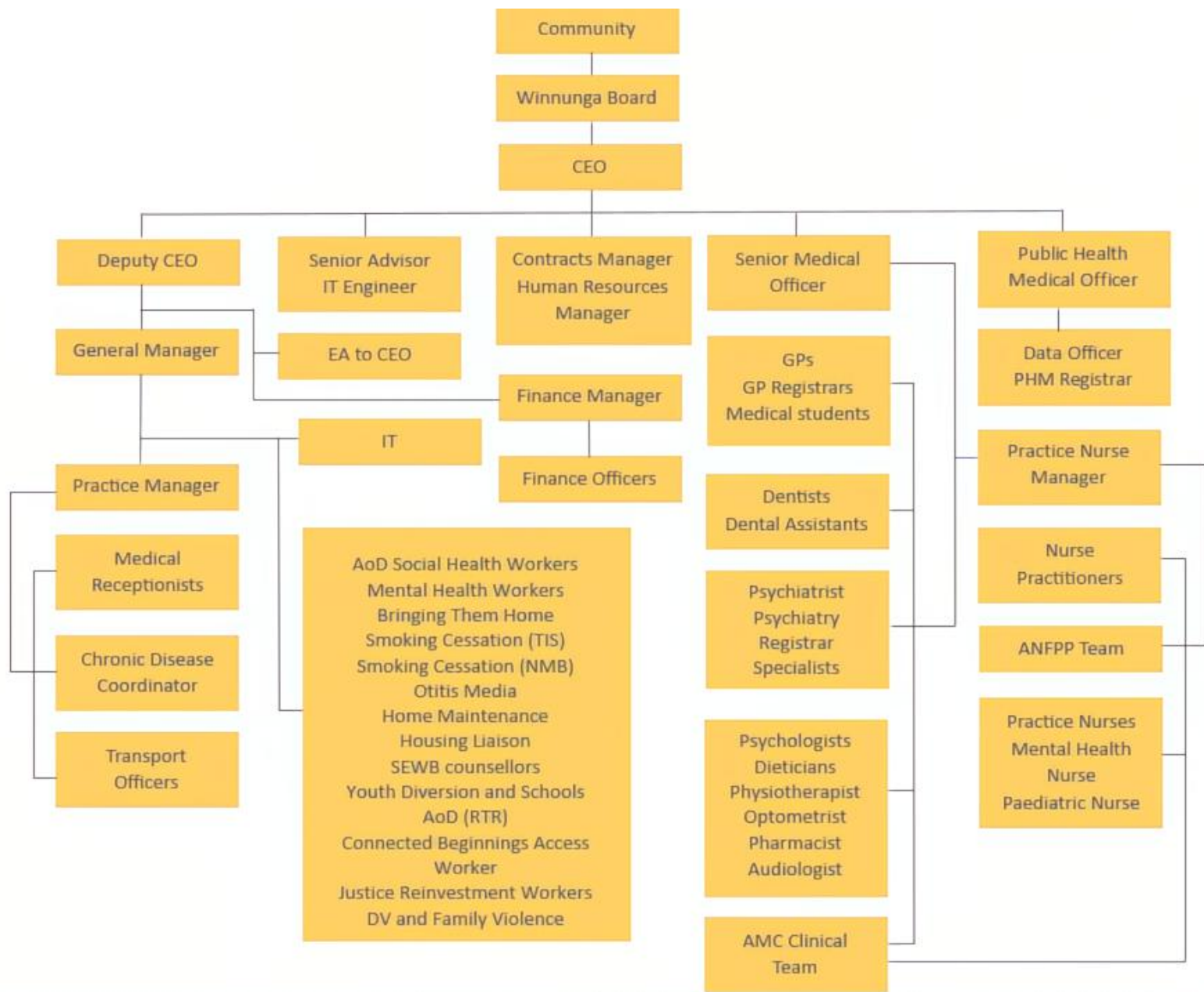
Drug and Alcohol Residential Rehabilitation Centre

Winnunga developed a model of care for a much needed First Nations residential drug and alcohol rehabilitation centre, and I am pleased to say work towards realising this service is continuing with funding from the ACT Government. Architects have been engaged and plans developed. The Centre will be designed, built, and managed by Winnunga, ensuring it is fit for purpose and meets the needs of our community.

Julie Tongs
OAM
Chief Executive Officer



WINNUNGA ORGANISATIONAL STRUCTURE





2022-2023 HIGHLIGHTS

Better Care, Better Organised Project



Winnunga Nimmitjiah Aboriginal Health and Community Services has been providing high-quality healthcare services to Aboriginal and/or Torres Strait Islander people of the ACT and surrounding areas for more than 35 years. Julie Tongs (CEO) and her team believe that there are more opportunities for enhancement and have committed to providing better care for our clients by improving our organisational governance, staff performance, business practices and revenue.

Julie has commissioned the consultancy firm, Think Change Resolve (TCR), led by Robert Griew, for a period of 12 months to review Winnunga clinical services and to provide evidence-based solutions to achieve our goals.

The project is rolling out through the following three streams of work.

- Getting ready – preparing for change
- Getting services better organised – developing our quality standards; developing a model of care and clarifying clinical team roles; identifying quality outcome targets and KPIs; implementing continuous quality improvement strategies; empowering our reception; and improving billing practices
- Strengthening our cultural competencies - establishing professional and personal standards; adopting cultural competence as an essential part of our service frameworks; and promoting cultural competence as essential to our organisation culture.

Official Opening Of New Purpose- Built Facility

December 2022 marked the official opening of the new Winnunga building, attended by hundreds of community members, politicians, staff and friends of Winnunga. The realisation of the building follows the culmination of a decades long campaign by Winnunga for the First Nations community of Canberra to have a health facility equal in design, appearance and utility as other Canberra health centres.

Julie Tongs (CEO) and her team were able to manage a \$20m capital works grant funded by the ACT Labor/Greens Government, the Australian Government and Winnunga's own contribution from self-generated income. The design and construction were managed by Winnunga and has resulted in a building which is fit for purpose, and a place that we can proudly call our own.

The new facility was officially opened on 3 December 2022. Although the official opening was delayed for some time due to the COVID-19 pandemic, the delay did not diminish the excitement and sense of pride which Julie and her staff, Winnunga's many thousands of clients, and the broader Aboriginal community have in their wonderful new purpose-built facility.

The official opening included a Welcome to Country from Ngambri Elders, a smoking ceremony, and speeches by Senator Patrick Dodson, Special Envoy for Reconciliation and Implementation of the Uluru Statement, Craig Ritchie the longstanding Chairperson of the Winnunga Board, Julie Tongs, Winnunga CEO, and Rachel Stephen-Smith, ACT Minister for Health and Aboriginal and/or Torres Strait Islander Affairs.

The official opening was combined with a community day featuring children's activities, entertainment and a BBQ lunch.





CLINIC ADMINISTRATION

The Winnunga Clinic Administration Team plays a key role in ensuring the smooth running of Winnunga's services. The team is the first point of contact for clients and co-ordinates doctors, nurses and other clinical staff in the main clinic reception as well as Reception 2.

The team has a Practice Manager, an Assistant Practice Manager and three Receptionists, who have all completed First Aid training, Cultural Awareness training, and Fire Warden training. Two Transport Drivers pick up and transport clients to Winnunga and home again every day.

Some changes have been made in the day-to-day reception operations during the past year. These include streamlining access to Nurse Practitioners; limited pre-booked GP appointments for First Nations clients with complex conditions; a new booking system for Aboriginal and Torres Strait Islander health checks and chronic disease management plans; and greater attention on

requesting client Confirmation of Aboriginality details. These changes increased the workload of the team, however they were seamlessly included in the busy daily routine of working with clients and staff.

The Reception Team also continues to ensure that clients' medical records, such as contact details and Medicare information are maintained and kept up-to-date. This assists in improving Medicare revenue and ensures that clinical staff are able to maintain contact with clients at all times.

The positive feedback from clients is an indication of the team's success in meeting client expectations and providing efficient and effective services.

CLINICAL SERVICES

I started in the role of Acting Senior Medical Officer early in 2023 and am thoroughly enjoying every minute it. Like many clinics around the country, at Winnunga it feels like we have finally come out of the worst of the COVID-19 pandemic. We are still seeing COVID-19 cases in the Respiratory Clinic, but we are starting to get back to a more 'pre-pandemic' model of primary care. Since early 2022 a new Clinical Team has been slowly built and we currently have a robust and hard-working team of GPs, Nurse Practitioners, Nurses and Allied Health Staff. All staff are passionate about Aboriginal Health and are all extremely dedicated to their roles. I believe this team is providing an excellent standard of care to the local community and we are all enjoying doing so.

This year we have made some changes to the day-to-day operation of the clinical floor, and it is now

working very efficiently through a mix of walk-in appointments and pre-booked appointments for First Nations clients with complex conditions. We are also receiving excellent daily leadership from Ms Shannon Keed, our Practice Manager and Ms Michele Clarke, our Practice Nurse Manager. We are seeing many clients with chronic health conditions and I am pleased to report that we have been completing many more Health Checks and GP Management Plans. The Social Health Team also continues to provide excellent care to clients and every day the Social Health Team and Clinical Teams are working closely with one another to provide comprehensive and holistic care. Winnunga clients also continue to have access to a wide range of Allied Health services including physiotherapy, audiology, optometry, podiatry, and dietetics.



Our Nurses



This year Winnunga welcomed Capital Pathology to provide daily pathology services on-site. We have also been grateful to welcome back to the clinic visiting medical specialists who are now providing regular monthly specialist clinics at Winnunga.

Winnunga continues to provide our primary health care service at the Alexander Maconochie Centre (AMC) adult prison, and this service has gone from strength to strength. This year two new GPs have commenced working at the AMC. We now provide GP clinics at the AMC four times a week and a Nurse Practitioner clinic one day a week. The number of detainees that we are seeing at the prison continues to increase.

Despite all the good things happening at Winnunga, we realise that there is always room for further improvement and development. These are exciting times for Winnunga and we are all looking forward to the journey ahead.

Dr Eric Sambaiew
Acting Senior Medical Officer

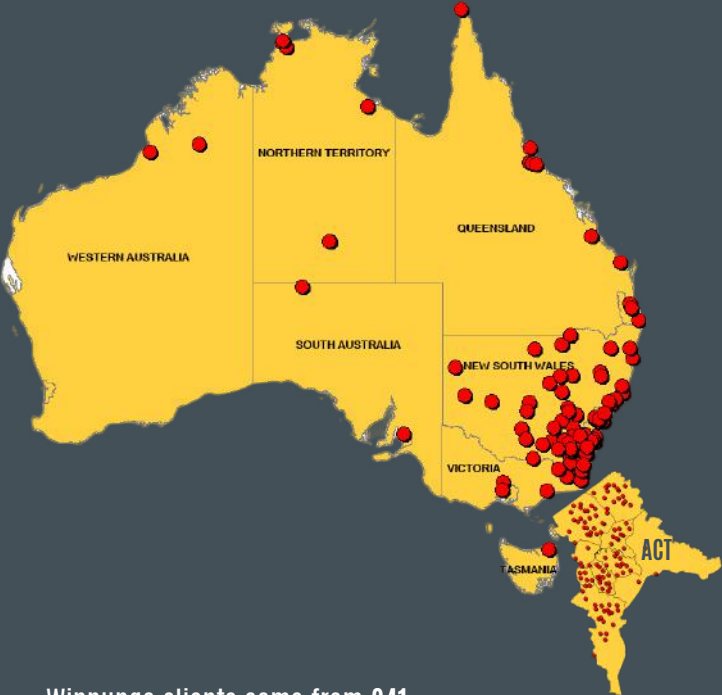
Our Nurse Practitioners



Clients from the ACT and Queanbeyan region

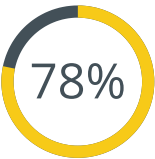


Winnunga clients from suburbs in all States and Territories



Winnunga clients came from 241 suburbs in 120 postcodes.

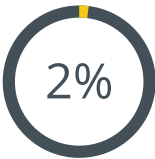
Client Numbers 2022 - 2023



ABORIGINAL & TORRES STRAIT ISLANDER



NON-INDIGENOUS

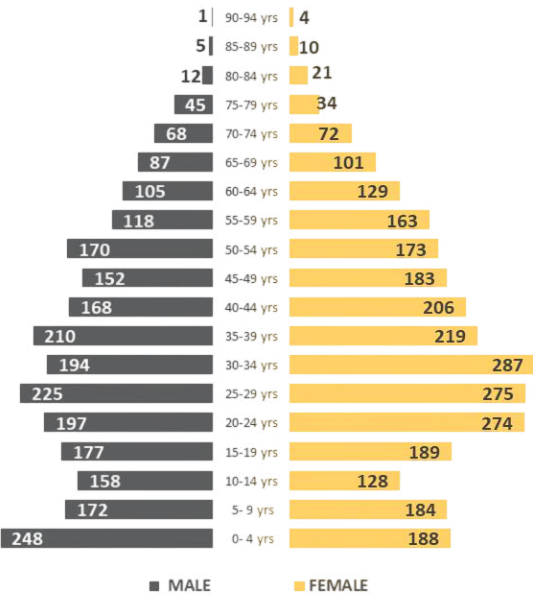


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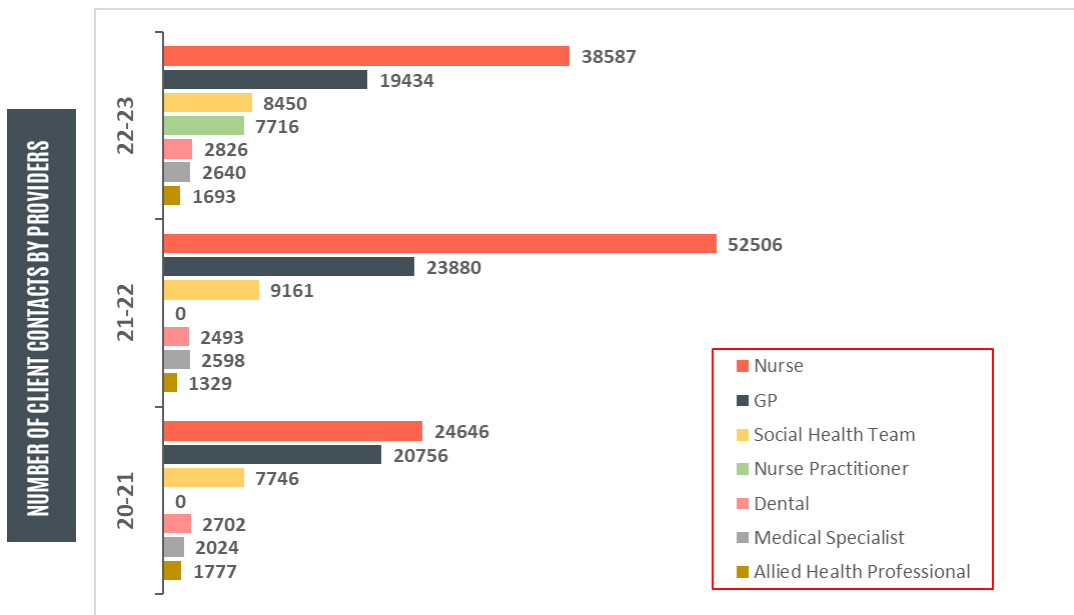
WINNUNGA CLIENT NUMBERS 2018-2023



AGE AND SEX DISTRIBUTION OF CLIENTS



Client Contacts by Providers 2020 - 2023



81346

ENCOUNTERS
2022-2023



4,864

NURSING
ASSESSMENTS



713

METHADONE AND
SUBOXONE ASSESSMENTS

Allied Health Contacts

400

AUDIOLOGIST

1,754

PSYCHOLOGIST

559

DIETICIAN

240

PODIATRIST

227

OPTOMETRIST

261

PHYSIOTHERAPIST

Dental Clinic



Midwifery



1,952 | ENCOUNTERS



704 | DENTAL CLIENTS



1,554 | EXAMINATIONS AND TREATMENT



241 | DENTURES



83 | REGISTERED CLIENTS



1,746 | ENCOUNTERS



1,152 | POSTNATAL CARES



337 | ANTENATAL CHECKS

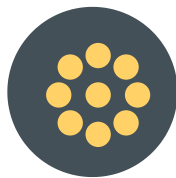
Australian Nurse Family Partnership Program

The Australian Nurse Family Partnership Program (ANFPP) is an Australian Government funded initiative aimed at providing healthcare services and support to vulnerable, first-time mothers and their children. It targets low-income, at-risk families expecting an Aboriginal and/or Torres Strait Islander baby. The ANFPP team includes an Aboriginal Family Partnership Worker and nurses who conduct home visits to offer guidance, education and culturally safe support throughout pregnancy and early childhood. The program focuses on improving maternal and child health, enhancing parenting skills, and fostering positive child development through personalised support and collaboration with other healthcare providers and community services. The long-term aim is to break cycles of disadvantage and promote healthier outcomes for mothers and children.

This year our ANFPP team at Winnunga encountered significant challenges related to limited staffing and staffing retention, and this had some impacts on continuity of care. Despite the challenges, we have sustained high client engagement throughout the Australian Nurse Family Partnership Program. Through dedicated home visiting support, we have empowered mothers to set and achieve their goals, surmount obstacles, and leverage their strengths. As a result, we take pride in witnessing our clients graduate from the program as confident and empowered individuals, ready to embrace a brighter future for themselves and their children. Our commitment to improving lives remains unwavering, and we are determined to continue making a positive impact in the lives of vulnerable families across our community.



32 CLIENTS



376 ENCOUNTERS



Alexander Maconochie Centre

The Alexander Maconochie Centre (AMC) clinic is a 365 day per year service for Aboriginal and/or Torres Strait Islander people who are incarcerated in the detention centre, enabling them to receive culturally competent holistic health care. Clients are provided services they would receive in the community, including the completion of Aboriginal and/or Torres Strait Islander Health Checks, mental health care plans and chronic disease management plans. Clients have the opportunity to have contact from staff as a minimum on a daily basis and can be seen by a GP or Nurse Practitioner when requested.

The AMC clinic is staffed by nurses from 6.30 am till 8.30pm every day. There is an Aboriginal cultural support staff member who is available Monday to Friday 9am to 5pm, and Social Health Team members who visit. A Psychologist regularly visits the AMC and runs the Real Understanding of Self-Help (RUSH) Program group sessions. General Practitioners attend 4 days per week and the service is also supported by a Nurse Practitioner and a Mental Health Nurse. Clients who need to be reviewed by a Psychiatrist can do so by telehealth.

73	REGISTERED DETAINEES
161	DETAINEES SEEN BY NURSES, GP AND NURSE PRACTITIONERS
133	CLIENTS SEEN BY SOCIAL HEALTH TEAM
11,314	ENCOUNTERS BY GP, NURSE PRACTITIONERS AND NURSES
426	ENCOUNTERS BY SOCIAL HEALTH TEAM





SOCIAL HEALTH SERVICES AND PROGRAMS

Winnunga AHCS delivers a number of social health programs and services, employing both female and male counselling and support staff. All staff employed in the Social Health Team are Aboriginal and/or Torres Strait Islander.

Services offered include, but are not limited to:

- Social and emotional well-being (SEWB) programs
- Substance misuse counselling, support and advocacy
- Bringing Them Home counselling
- Child and adolescent mental health support and advocacy
- Carer support and advocacy
- Outreach to Aboriginal and/or Torres Strait Islander people in custody at Alexander Maconochie Centre
- A needle and syringe exchange program
- A range of tobacco cessation services including personal advice, outreach, subsidised nicotine replacement therapy, and the No More Boodah quit smoking program
- Healthy lifestyle advice and support including exercise groups and healthy eating classes

- A Home Maintenance program
- Justice Reinvestment program
- Boxing Club/Gym

Winnunga also offers a range of regular programs such as:

- Men's Group
- No More Boondah Group
- Healthy Cooking Group
- Women's Group
- Well-being Group
- Road to Recovery (Drug and Alcohol Program)

The Social Health Team also runs health promotion campaigns and community activities.

Other services available at Winnunga are:

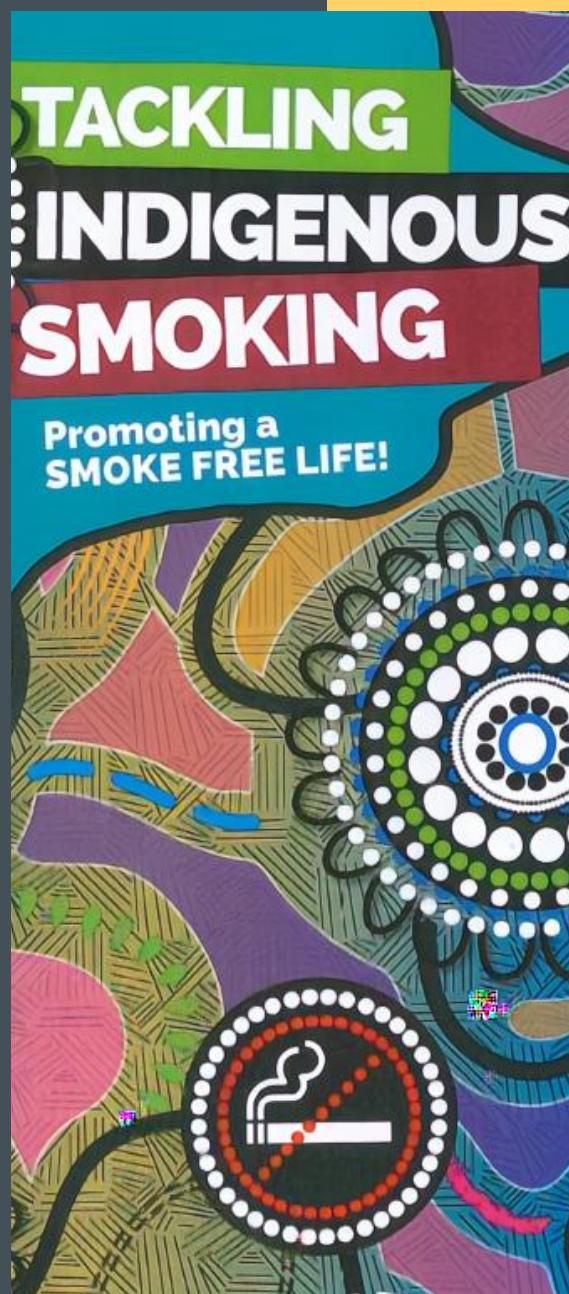
- Legal Aid
- Victims of Crime
- Probation and Parole
- Relationships Australia

Tackling Indigenous Smoking

The Tackling Indigenous Smoking (TIS) program aims to improve the health of Aboriginal and Torres Strait Islander people by reducing the prevalence of tobacco use and vaping through population health promotion activities. Winnunga AHCS first started the TIS program in 2010. Since then, the program has developed and expanded to provide a suite of resources, its own branding, media advertising, promotional material and community activities.

The TIS workers' main functions are getting out into the community such as at schools, events, institutions, workplaces and agencies to build knowledge on the harms of smoking and vaping, prevent smoking uptake, increase smoking cessation and create smoke free environments. The program has an emphasis on community partnerships and collaborations, and facilitates access for tobacco control and quit support through the capacity building of staff and others in the community. The TIS team can also assist Aboriginal and Torres Strait Islander community members to start their personal quit journey by referring them to Winnunga's quit smoking program No More Boondah.

This year the TIS workers attended the Warriors Basketball Tournament, a NAIDOC event which involved over 840 children, to spread awareness about the harms of smoking and vaping at a young age while maintaining a healthy lifestyle. It was very successful, as many young people visited our stall and asked a lot of smoking related questions. The TIS workers also attended other events, such as Australia's Biggest Morning Tea (Cancer Council), World No Tobacco Day (World Health Organization), an ACT Community NAIDOC event and Kinship Carers Day (ACT Community Services). The Tackling Indigenous Smoking (TIS) program aims to improve the health of Aboriginal and Torres Strait Islander people by reducing the prevalence of tobacco use and vaping through population health promotion activities.





Vaping is a health problem, not a solution

No More Boondah Program

The No More Boondah (NMB) program assists Aboriginal and/or Torres Strait Islander people to quit smoking in a culturally competent, judgement-free environment. Participants are provided with information and ongoing individual support for quitting. Group sessions allow participants to discuss issues in attempting to quit, share stories and access support to remain smoke free. A follow-up call is made to participants between the sessions. Clients can attend the program for as long as they need.

The Tobacco Cessation Worker also provides Nicotine Replacement Therapy to clients to make their quit smoking journey a little easier.

NMB group sessions ceased during the COVID-19 pandemic, however they restarted this year and participants again have the opportunity to share working towards their quit smoking goals.

Road To Recovery Program

The Road to Recovery (RTR) Program is a culturally safe program supporting Aboriginal and/or Torres Strait Islander people with alcohol and other substance misuse issues, as well as addressing the often unintended consequences these have on individuals, families and communities.

Winnunga Drug and Alcohol (AoD) Workers provide holistic support to clients experiencing addiction and substance misuse problems. The AoD Team actively engages clients with face-to-face and telephone support. The 6-week structured Road to Recovery Program has been successful in helping clients to reduce and cease drinking and has received positive feedback from participants.

Justice Reinvestment Program

20

FAMILIES ENGAGED WITH THE PROGRAM

Winnunga has been running a Justice Reinvestment (JR) Program since 2017. The Program provides intensive case management to Aboriginal and/or Torres Strait Islander families who have high and complex needs, with the aim of improving life outcomes and reducing or preventing contact with the justice system. The JR Program connects clients to culturally safe programs and services, within Winnunga and across the ACT community. All clients that are enrolled in the program have previously been, or are at risk of being, detained in ACT correctional facilities.

Four First Nations staff provide intensive face-to-face and telephone support to families. The support also includes transport to appointments, internal and external referrals, financial assistance, and support for: care and protection issues; alcohol and other drug rehabilitation; housing; mental health; and social and emotional wellbeing.

The program has been very successful with re-engaging clients into the community. Families have been reunited, clients have lived through rehabilitation, passed probational and parole periods, and have achieved many goals such as finding permanent housing and employment, returning to study and becoming positive influences within the community.





130 Group activities were conducted by the Social Health Team



13
MENS GROUPS



13
WOMEN'S GROUPS



14
WELL-BEING GROUPS



25
RUSH GROUPS



11
COOKING GROUPS



5
NO MORE BOONDAH GROUPS



49
PHYSICAL ACTIVITY GROUPS

Winnunga Boxing



It has been a roller coaster of a year for Winnunga Boxing, with the competition class taking part in a multitude of tournaments and fight nights locally (many run by ACT Boxing). Beau Smith represented Winnunga well at the Nationals, Club Championships and a series of fight nights both locally and interstate, driving to Sydney most weekends to spar and build relationships with other gyms. The Competition programs next goal is to compete in the 2023 Golden Gloves, in Brisbane.

The Winnunga boxing program has continued to re-build its competition and general classes, post COVID, despite having to relocate it's gym space, due to leased premises issues. The program has been operating out of Winnunga AHCS, with a return to small class sizes, and an emphasis on hard work and individual effort, that has been a characteristic of the program over so many years.

As with most community programs, the Boxing program would not be able to continue its mission of building a good technical reputation, encouraging its participants to develop confidence, improve health and fitness with the support of volunteer coaches, Curtis Cooper, Winnunga head coach, Adrian Booth and all the regular participants that come together to contribute (including Management support and backing from Winnunga AHCS).



**Our Social Health Team staff
and clients**

PUBLIC HEALTH TEAM

The Public Health Team supports Winnunga services with medical record and data management, Medicare claiming, service data analysis, continuous quality improvement, performance monitoring, reporting, evaluation and research.

The Team provides public health advice and co-ordinates public health responses to issues affecting Winnunga. COVID-19 was of course a focus in the last year. We worked on transitioning the Winnunga Respiratory Clinic to a single room in the main building, and continued advice on PPE, staff exposure risk assessments, contact tracing, rapid antigen testing, oral antivirals for COVID-19 and influenza, and vaccinations.

The Public Health Team also supports development of Winnunga policies and contributes to NACCHO, ACT and national policy and program consultations. We monitor policy, guideline and research developments and provide advice on translating these in to practice at Winnunga. This year we worked with ACT Corrective Services as they transitioned to a smoke-free Alexander Maconochie Centre adult prison.

Winnunga's Data Officer manages the Communicare medical record system, trains staff, extracts data for reporting and works on improving data recording, particularly for clinical processes and outcomes. This year we commenced the use of electronic prescriptions which has helped both clients and staff. We also worked closely with Canberra Health Services as they transitioned to the ACT Digital Health Record (DHR), and participated in a trial of primary care access to DHR.

Winnunga continues to provide advanced training placements for Public Health Medicine Registrars, and we greatly benefit from this increased capacity, as well as the skills and public health expertise these registrars bring to the organisation.

The Public Health Team represents Winnunga on a number of committees, including the National Aboriginal and Torres Strait Islander Health Protection Sub-Committee, the National Aboriginal and Torres Strait Islander Health Services Data Advisory Group and the ACT Health Sector Emergency Management Committee.



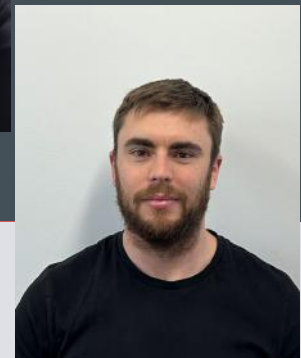
FINANCE TEAM

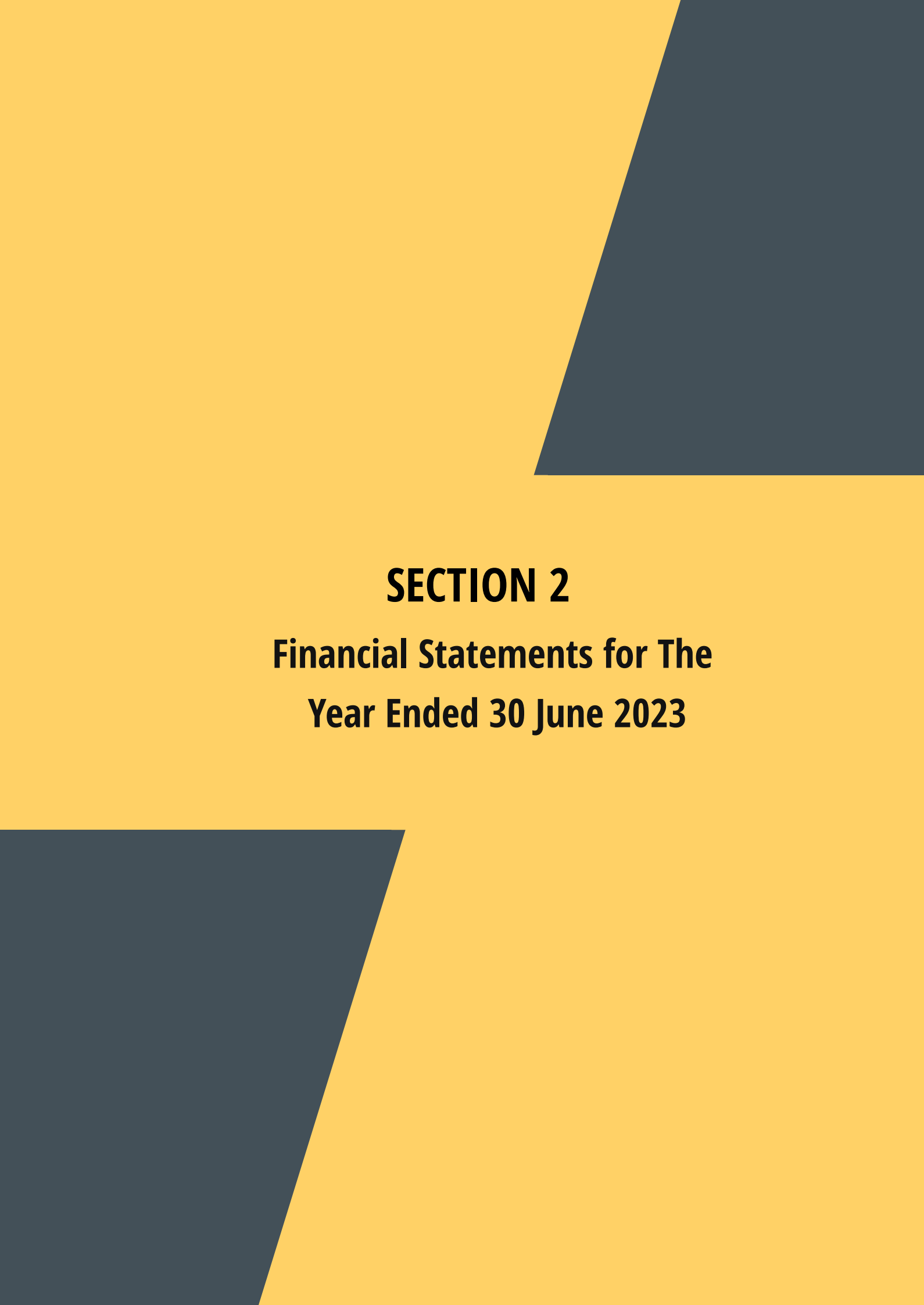
Our Finance Team is a small but mighty team. The Finance Team ensures that the wheels keep turning from a fiscal point of view. From transport tickets, ensuring the social health programs have the resources they need, payroll and keeping the fleet all in order, the Finance Team plays an integral role in supporting all levels of the organisation. Winnunga receives funding from many different sources and the Finance Team ensures that we keep all our financial records in order.

Michael is the Senior Finance Officer and has been with Winnunga since 2012. Rachael joined the team as Finance Manager in 2021. The Finance Team also includes a Finance Officer and Human Resources Officer. Together with support from Muntz &

Associates, they all work together to ensure the financial reports are prepared and audited in a timely manner for our final reporting to the various government bodies and the Winnunga members at the Annual General Meeting.

With Board meetings held bi-monthly, year-end reporting, BAS, FBT and grant acquittals, the Finance Team is certainly kept busy throughout the year and enjoys working with all areas of the organisation.





SECTION 2

Financial Statements for The Year Ended 30 June 2023

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Directors' Report

30 June 2023

The directors present their report on Winnunga Nimmityjah Aboriginal Health and Community Services Ltd for the financial year ended 30 June 2023.

General information

Directors

The names of the directors in office at any time during, or since the end of, the year are:

Names	Position	Appointed/Resigned
Craig Ritchie	Director	
Shanaye Baxter	Director	Resigned on 30 June 2023
Alana Harris	Director	
Lynette Goodwin	Director	
Mark Devow	Director	
Leonard Hill	Director	

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities and significant changes in nature of activities

The principal activities of Winnunga Nimmityjah Aboriginal Health and Community Services Ltd during the financial year were provision of health care services to members of the Aboriginal and Torres Strait Islander community.

There were no significant changes in the nature of Winnunga Nimmityjah Aboriginal Health and Community Services Ltd's principal activities during the financial year.

Members' guarantee

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$ 10 for members that are corporations and \$ 10 for all other members, subject to the provisions of the company's constitution.

At 30 June 2023 the collective liability of members was \$ 1,200 (2022: \$ 1,190).

Operating results and review of operations for the year

Operating results

The surplus of the Company after providing for income tax amounted to \$ 28,361 (2022: \$ 27,733).

ABN: 52 618 179 061

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

Director: Alan H. Kuroi

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Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

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

VINCENTS ASSURANCE AND RISK ADVISORY



Phillip Miller

Director

Dated: 20th September 2023

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

**Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2023**

		2023	2022
	Note	\$	\$
Revenue	4	14,483,684	15,230,971
Finance income	5	73,635	1,264
Other income	4	45,438	131,997
Employee benefit expenses	6	(9,490,151)	(10,001,454)
Depreciation and amortisation expense	6	(750,319)	(762,886)
Equipment costs		(118,645)	(151,492)
Medical Supplies		(145,995)	(225,473)
Travel, support and training		(35,314)	(22,955)
Workshops and promotion		(138,478)	(560,843)
Client assistance		(954,608)	(759,558)
Repairs and maintenance		(173,694)	(154,945)
Consultation expenses		(230,767)	(218,518)
Property costs		(127,889)	(49,573)
Motor vehicle expenses		(284,844)	(303,411)
Other operating expenses		(2,123,691)	(2,125,391)
Income tax expense		-	-
Surplus for the year		28,361	27,733
Other comprehensive income, net of income tax			
Items that will not be reclassified subsequently to profit or loss			
Gain/(Loss) from revaluation of asset		2,854	(1,628)
Items that will be reclassified to profit or loss when specific conditions are met		-	-
Other comprehensive income for the year, net of tax		2,854	(1,628)
Total comprehensive income for the year		31,215	26,105

The accompanying notes form part of these financial statements.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Statement of Financial Position**As at 30 June 2023**

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	8,153,090	6,606,901
Trade and other receivables	8	12,781	85,682
Other assets	11	333,485	335,796
TOTAL CURRENT ASSETS		8,499,356	7,028,379
NON-CURRENT ASSETS			
Property, plant and equipment	10	21,250,617	21,783,487
Right of use assets	12	304,591	58,925
TOTAL NON-CURRENT ASSETS		21,555,208	21,842,412
TOTAL ASSETS		30,054,564	28,870,791
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	13	1,442,260	1,916,204
Lease liability		179,132	55,736
Short-term provisions	14	44,205	44,205
Employee benefits	15	1,536,089	1,393,063
Contract liabilities	9	2,419,881	1,284,621
TOTAL CURRENT LIABILITIES		5,621,567	4,693,829
NON-CURRENT LIABILITIES			
Lease liability		116,190	-
Employee benefits	15	224,602	115,972
TOTAL NON-CURRENT LIABILITIES		340,792	115,972
TOTAL LIABILITIES		5,962,359	4,809,801
NET ASSETS		24,092,205	24,060,990
EQUITY			
Reserves		1,697,561	1,724,420
Retained earnings		22,394,644	22,336,570
TOTAL EQUITY		24,092,205	24,060,990

The accompanying notes form part of these financial statements.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Statement of Changes in Equity
For the Year Ended 30 June 2023**2023**

	Retained Earnings	Asset Revaluation Surplus	Accumulated Capital Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2022	22,336,570	1,073,074	651,346	24,060,990
Surplus for the year	28,361	-	-	28,361
Transfers from retained earnings to general reserve	29,713	-	(29,713)	-
Total other comprehensive income for the period	-	2,854	-	2,854
Balance at 30 June 2023	22,394,644	1,075,928	621,633	24,092,205

2022

	Retained Earnings	Asset Revaluation Surplus	Accumulated Capital Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2021	22,277,425	1,074,702	682,758	24,034,885
Surplus for the year	27,733	-	-	27,733
Transfers from retained earnings to general reserve	31,412	-	(31,412)	-
Total other comprehensive income for the period	-	(1,628)	-	(1,628)
Balance at 30 June 2022	22,336,570	1,073,074	651,346	24,060,990

The accompanying notes form part of these financial statements.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Statement of Cash Flows
For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		15,870,132	15,558,417
Payments to suppliers and employees		(14,144,290)	(13,413,478)
Interest received		73,635	1,264
Net cash provided by operating activities		<u>1,799,477</u>	<u>2,146,203</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(135,350)	(6,658)
Net cash used in investing activities		<u>(135,350)</u>	<u>(6,658)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities - Principle & interest		(117,937)	(94,352)
Net cash used in financing activities		<u>(117,937)</u>	<u>(94,352)</u>
Net increase/(decrease) in cash and cash equivalents held		1,546,189	2,045,193
Cash and cash equivalents at beginning of year		<u>6,606,901</u>	<u>4,561,708</u>
Cash and cash equivalents at end of financial year	7	<u>8,153,090</u>	<u>6,606,901</u>

The accompanying notes form part of these financial statements.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2023

The financial report covers Winnunga Nimmityjah Aboriginal Health and Community Services Ltd as an individual entity. Winnunga Nimmityjah Aboriginal Health and Community Services Ltd is a not-for-profit Company, registered and domiciled in Australia.

The principal activities of the Company for the year ended 30 June 2023 were provision of health care services to members of the Aboriginal and Torres Strait Islander community

The functional and presentation currency of Winnunga Nimmityjah Aboriginal Health and Community Services Ltd is Australian dollars.

The financial report was authorised for issue by those charged with governance on 12 September 2023.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

Grant revenue

The Company's primary source of revenue is from Grants. The grant agreement would constitute the contract for AASB 15 purposes, and the grant specifies the transaction price. Each grant reflects the specific performance obligation and also the milestones in line with AASB 15 principles. Revenue would be recognised overtime when the milestones have been met and the performance obligations have been satisfied.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Specific revenue streams

Medicare revenue

The Company has concluded that revenue from the rendering of Medicare services should be recognised at the point in time when the event is held, as this is when the performance obligation has been met. Under AASB 15 this is deemed to be the point in time when risks and rewards are transferred.

Statement of financial position balances relating to revenue recognition

Contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or the before payment is due, the Company presents the contract as a contract asset, unless the Company's rights to that amount of consideration are unconditional, in which case the Company recognises a receivable.

When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Company presents the contract as a contract liability.

Contract cost assets

The Company recognises assets relating to the costs of obtaining a contract and the costs incurred to fulfil a contract or set up / mobilisation costs that are directly related to the contract provided they will be recovered through performance of the contract.

Costs to obtain a contract

Costs to obtain a contract are only capitalised when they are directly related to a contract and it is probable that they will be recovered in the future. Costs incurred that would have been incurred regardless of whether the contract was won are expensed, unless those costs are explicitly chargeable to the customer in any case (whether or not the contract is won).

The capitalised costs are amortised on a straight line basis over the expected life of the contract.

Set-up / mobilisation costs

Costs required to set up the contract, including mobilisation costs, are capitalised provided that it is probable that they will be recovered in the future and that they do not include expenses that would normally have been incurred by the Company if the contract had not been obtained. They are recognised as an expense on the basis of the proportion of actual output to estimated output under each contract. If the above conditions are not met, these costs are taken directly to profit or loss as incurred.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Statement of financial position balances relating to revenue recognition

Costs to fulfil a contract

Where costs are incurred to fulfil a contract, they are accounted for under the relevant accounting standard (if appropriate), otherwise if the costs relate directly to a contract, the costs generate or enhance resources of the Company that will be used to satisfy performance obligations in the future and the costs are expected to be recovered then they are capitalised as contract costs assets and released to the profit or loss on a systematic basis consistent with the transfer to the customer of the goods or services to which the asset relates.

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

(b) Income tax

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

(c) Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(d) Property, plant and equipment

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

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Assets measured using the revaluation model are carried at fair value at the revaluation date less any subsequent accumulated depreciation and impairment losses. Revaluations are performed whenever there is a material movement in the value of an asset under the revaluation model.

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2.5%
Plant and Equipment	10% - 50%
Furniture, Fixtures and Fittings	10% - 33.3%
Computer Equipment	33.3% - 50%
Leasehold improvements	4% - 10%
Medical equipment	10% - 20%
Capital grant and leasehold improvements	4% - 20%

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

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through other comprehensive income - equity instrument (FVOCI - equity)

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

Amortised cost

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Fair value through other comprehensive income

Equity instruments

The Company has a number of strategic investments in listed and unlisted entities over which are they do not have significant influence nor control. The Company has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables, accruals and other payables and lease liabilities.

(f) Impairment of non-financial assets

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

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

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(g) Cash and cash equivalents

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

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(h) Leases

At inception of a contract, the Company assesses whether a lease exists - i.e, does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

At the lease commencement, the Company recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Company has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Company recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(i) Employee benefits

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(j) Provisions

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured at the present value of management's best estimate of the outflow required to settle the obligation at the end of the reporting period.

(k) Economic dependence

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd is dependent on the Australian Commonwealth Government for the majority of its revenue used to operate the business. At the date of this report the directors have no reason to believe the Australian Commonwealth Government will not continue to support Winnunga Nimmityjah Aboriginal Health and Community Services Ltd.

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

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

Key estimates - fair value of financial instruments

The Company has certain financial assets and liabilities which are measured at fair value. Where fair value has not able to be determined based on quoted price, a valuation model has been used. The inputs to these models are observable, where possible, however these techniques involve significant estimates and therefore fair value of the instruments could be affected by changes in these assumptions and inputs.

Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2023

3 Critical Accounting Estimates and Judgments

Key estimates - Lease term

The lease term is a significant component in the measure of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the company's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The company reassesses whether it is reasonably certain to exercise an extension option, or not to exercise a termination option, if there is a significant event or significant change in circumstances.

Key estimates - revenue recognition - long term contracts

The Company undertakes long term contracts which span a number of reporting periods. Recognition of revenue in relation to these contracts involves estimation of future costs of completing the contract and the expected outcome of the contract. The assumptions are based on the information available to management at the reporting date, however future changes or additional information may mean the expected revenue recognition pattern has to be amended.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements
For the Year Ended 30 June 2023**4 Other Revenue and Income****Revenue from continuing operations**

	2023	2022
	\$	\$
Revenue from contracts with customers (AASB 15)		
- Grant revenue	12,819,677	13,189,887
- Medicare and medical income	1,664,008	2,041,084
Total Revenue	14,483,685	15,230,971

	2023	2022
	\$	\$
Other Income		
- other income	5,414	86,995
- donations	40,024	45,002
	45,438	131,997
Total Revenue and Other Income	14,529,123	15,362,968

Disaggregation of revenue from contracts with customers

The disaggregation of revenue from contracts with customers is as follows:

	2023	2022
	\$	\$
Timing of revenue recognition		
- At a point in time	1,664,008	2,041,084
- Over time	12,819,677	13,189,887
Revenue from contracts with customers	14,483,685	15,230,971

5 Finance Income

	2023	2022
	\$	\$
Interest income		
- Interest received	73,635	1,264
Total finance income	73,635	1,264

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2023

6 Result for the Year

The result for the year includes the following specific expenses:

	2023	2022
	\$	\$
Other expenses:		
Employee benefit expenses	9,490,151	10,001,454
Depreciation and amortisation expense	750,319	762,886

7 Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	8,153,090	6,606,901
	<u>8,153,090</u>	<u>6,606,901</u>

8 Trade and Other Receivables

	2023	2022
	\$	\$
CURRENT		
Trade receivables	1,531	72,010
	<u>1,531</u>	<u>72,010</u>
Deposits/Bonds	11,250	13,672
	<u>11,250</u>	<u>13,672</u>
Total current trade and other receivables	<u>12,781</u>	<u>85,682</u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

The Company applies the simplified approach to expected credit losses, which permits the use of the lifetime expected loss provision for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

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**Notes to the Financial Statements
For the Year Ended 30 June 2023****9 Contract Balances****Contract assets and liabilities**

The Company has recognised the following contract assets and liabilities from contracts with customers:

	2023	2022
	\$	\$
CURRENT		
Government grants	2,419,881	1,284,621
Total current contract liabilities	2,419,881	1,284,621

The contract liabilities relate to the unspent grant and program funds. The milestones as per the grant and program agreement had not been satisfied during the year ended 30 June 2023 and therefore been carried forward to the next year.

10 Property, Plant and Equipment

	2023	2022
	\$	\$
Buildings		
At fair value	21,193,379	21,193,379
Accumulated depreciation	(1,347,772)	(817,937)
Total land and buildings	19,845,607	20,375,442
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	328,437	328,437
Accumulated depreciation	(224,066)	(205,427)
Total plant and equipment	104,371	123,010
Furniture, fixtures and fittings		
At cost	246,027	246,027
Accumulated depreciation	(136,742)	(113,739)
Total furniture, fixtures and fittings	109,285	132,288
Motor vehicles		
At cost	39,082	-
Accumulated depreciation	(8,379)	-
Total motor vehicles	30,703	-
Computer equipment		
At cost	723,167	626,899
Accumulated depreciation	(566,435)	(533,165)
Total computer equipment	156,732	93,734

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements**For the Year Ended 30 June 2023****10 Property, Plant and Equipment**

	2023 \$	2022 \$
At cost	244,315	244,315
Accumulated depreciation	(174,297)	(158,901)
Total Medical equipment	70,018	85,414
Capital grant and leasehold improvements		
At cost	1,523,915	1,523,915
Accumulated depreciation	(733,657)	(693,959)
Total Capital grant and leasehold improvements	790,258	829,956
Artwork		
At fair value	143,643	143,643
Total Artwork	143,643	143,643
Total plant and equipment	1,405,010	1,408,045
Total property, plant and equipment	21,250,617	21,783,487

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements
For the Year Ended 30 June 2023

10 Property, Plant and Equipment

(a) Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Buildings	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Computer Equipment	Medical equipment	Capital grant and leasehold improvement s	Artwork	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Year ended 30 June 2023									
Balance at the beginning of year	20,375,442	123,010	132,288	-	93,734	85,414	829,956	143,643	21,783,487
Additions	-	-	-	39,082	96,268	-	-	-	135,350
Depreciation expense	(529,835)	(18,639)	(23,003)	(8,379)	(33,270)	(15,396)	(39,698)	-	(668,220)
Balance at the end of the year	19,845,607	104,371	109,285	30,703	156,732	70,018	790,258	143,643	21,250,617

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements**For the Year Ended 30 June 2023****11 Other Assets**

	2023	2022
	\$	\$
CURRENT		
Prepayments	314,825	305,104
Accrued income	6,929	21,815
Listed shares	11,731	8,877
	<u>333,485</u>	<u>335,796</u>

12 Leases**Company as a lessee**

The Company has leases of motor vehicles and equipment under agreement of between two and five years, the lease payments are fixed during the lease term.

With the exception of short-term leases and leases of low-value underlying assets, each lease is reflected on the balance sheet as a right-of-use asset and a lease liability.

Right-of-use assets

	Land and Buildings	Vehicle and Equipment	Total
	\$	\$	\$
Year ended 30 June 2023			
Balance at the beginning of the year	31,845	27,080	58,925
Depreciation	(31,845)	(50,254)	(82,099)
Additions	-	352,677	352,677
Disposal	-	(24,912)	(24,912)
Balance at end of year	<u>-</u>	<u>304,591</u>	<u>304,591</u>

	Land and Buildings	Vehicle and Equipment	Total
	\$	\$	\$
Year ended 30 June 2022			
Balance at the beginning of the year	77,338	49,884	127,222
Depreciation	(45,493)	(42,072)	(87,565)
Adjustment	-	19,268	19,268
Balance at end of year	<u>31,845</u>	<u>27,080</u>	<u>58,925</u>

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements**For the Year Ended 30 June 2023****12 Leases****Lease liabilities**

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$
2023			
Lease liabilities	191,171	132,836	324,007
2022			
Lease liabilities	55,736	55,736	55,736

13 Trade and Other Payables

	2023	2022
	\$	\$
CURRENT		
Trade payables	474,009	126,557
GST payable	294,253	166,569
Sundry payables	53,608	65,200
Accruals	620,391	1,557,877
	<u>1,442,260</u>	<u>1,916,204</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

14 Provisions

	2023	2022
	\$	\$
CURRENT		
Make good provision	44,205	44,205
	<u>44,205</u>	<u>44,205</u>

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements For the Year Ended 30 June 2023

15 Employee Benefits

	2023	2022
	\$	\$
Current liabilities		
Long service leave	791,695	723,450
Annual leave	744,394	669,613
	<u>1,536,089</u>	<u>1,393,063</u>
	2023	2022
	\$	\$
Non-current liabilities		
Long service leave	224,602	115,972

16 Reserves

(a) Asset realisation reserve

The asset realisation reserve records realised gains on sale of non-current assets.

(b) Accumulated capital reserve

The general reserve records funds set aside for future expansion of Winnunga Nimmityjah Aboriginal Health and Community Services Ltd.

17 Members' Guarantee

The Company is registered with the *Australian Charities and Not-for-profits Commission Act 2012* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 10 each towards meeting any outstanding obligations of the Company. At 30 June 2023 the number of members was 120 (2022: 119).

18 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is \$ 719,151 (2022: \$ 788,982).

19 Auditors' Remuneration

	2023	2022
	\$	\$
Remuneration of the auditor Vincents Assurance & Risk Advisory, for:		
- auditing or reviewing the financial statements	39,181	36,500
Total	<u>39,181</u>	<u>36,500</u>

20 Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2023 (30 June 2022: None).

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

Notes to the Financial Statements
For the Year Ended 30 June 2023

21 Related Parties

(a) The Company's main related parties are as follows:

Key management personnel - refer to Note 18.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

22 Events After the End of the Reporting Period

The financial report was authorised for issue on 12 September 2023 by those charged with governance.

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

23 Statutory Information

The registered office and principal place of business of the company is:
Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
63 Boolimba Street
NARRABUNDAH ACT 2602

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

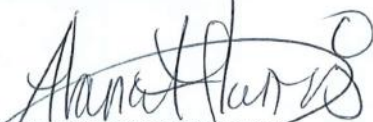
Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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

Responsible person 

Responsible person 

Dated this 19th day of September 2023

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

ABN: 52 618 179 061

**Detailed Profit and Loss Account
For the Year Ended 30 June 2023**

	2023 \$	2022 \$
Income		
Grants	12,819,677	13,189,887
Donations	40,024	45,002
Other income	1,743,056	2,129,343
Total Income	14,602,757	15,364,232
Expenses		
Accounting fees	212,941	152,743
Accreditation fees	5,567	18,893
Advertising	608,130	799,418
Auditors remuneration	13,256	41,457
Bank charges	1,625	1,893
Bereavement expenses	-	1,820
Cleaning	394,425	388,444
Client assistance	954,534	759,558
Consultation expenses	230,767	218,518
Depreciation expense	750,329	762,886
Domestic Supplies	13,644	9,392
Freight and cartage	1,094	1,517
Equipment costs	118,645	151,492
Insurance	261,492	103,435
Medical Supplies	145,995	225,473
Motor vehicle expenses	284,844	303,411
Other employee costs	425,111	321,271
Postage	4,935	4,371
Printing and stationery	35,719	40,586
Property costs	127,889	49,573
Repairs and maintenance	173,694	154,945
Salaries	8,229,921	8,840,162
Security costs	6,924	29,458
Sponsorship	11,582	5,318
Storage costs	17,873	60,177
Subscriptions	162,086	101,230
Sundry expenses	3,433	2,658
Superannuation contributions	835,119	793,186
Telephone and internet	369,029	362,581
Travel, support and training	35,314	22,955
Workers compensation insurance	-	46,835
Workshops and promotions	138,478	560,843
Total Expenses	14,574,395	15,336,499
Surplus for the year	28,361	27,733

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

Disclaimer

For the Year Ended 30 June 2023

The additional financial data presented on page 30 is in accordance with the books and records of the Company which have been subjected to the auditing procedures applied in our statutory audit of the Company for the year ended 30 June 2023. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Winnunga Nimmityjah Aboriginal Health and Community Services Ltd) in respect of such data, including any errors or omissions therein however caused.



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Phillip W Miller CA

Independent Audit Report to the members of Winnunga Nimmityjah Aboriginal Health and Community Services Ltd**Report on the Audit of the Financial Report****Opinion**

We have audited the financial report of Winnunga Nimmityjah Aboriginal Health and Community Services Ltd, which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the financial report of Winnunga Nimmityjah Aboriginal Health and Community Services Ltd has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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 are independent of the Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (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.

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

Responsibilities of Responsible Entities for the Financial Report

The responsible persons of the Company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act, and for such internal control as the responsible entities 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 responsible persons are responsible for assessing the Company'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 responsible entities either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities 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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 Company 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Phillip Miller
Director
Vincents Assurance & Risk Advisory
Date: 20 September 2023

September 2023
Canberra ACT

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd

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