

Winnunga Nimmityjah
Aboriginal Health and
Community Services Ltd

Annual Report 2023 - 2024



Together We Thrive

WINNUNGA NIMMITYJAH
ABORIGINAL HEALTH AND COMMUNITY SERVICES

Together We Thrive - Journey towards Wellness

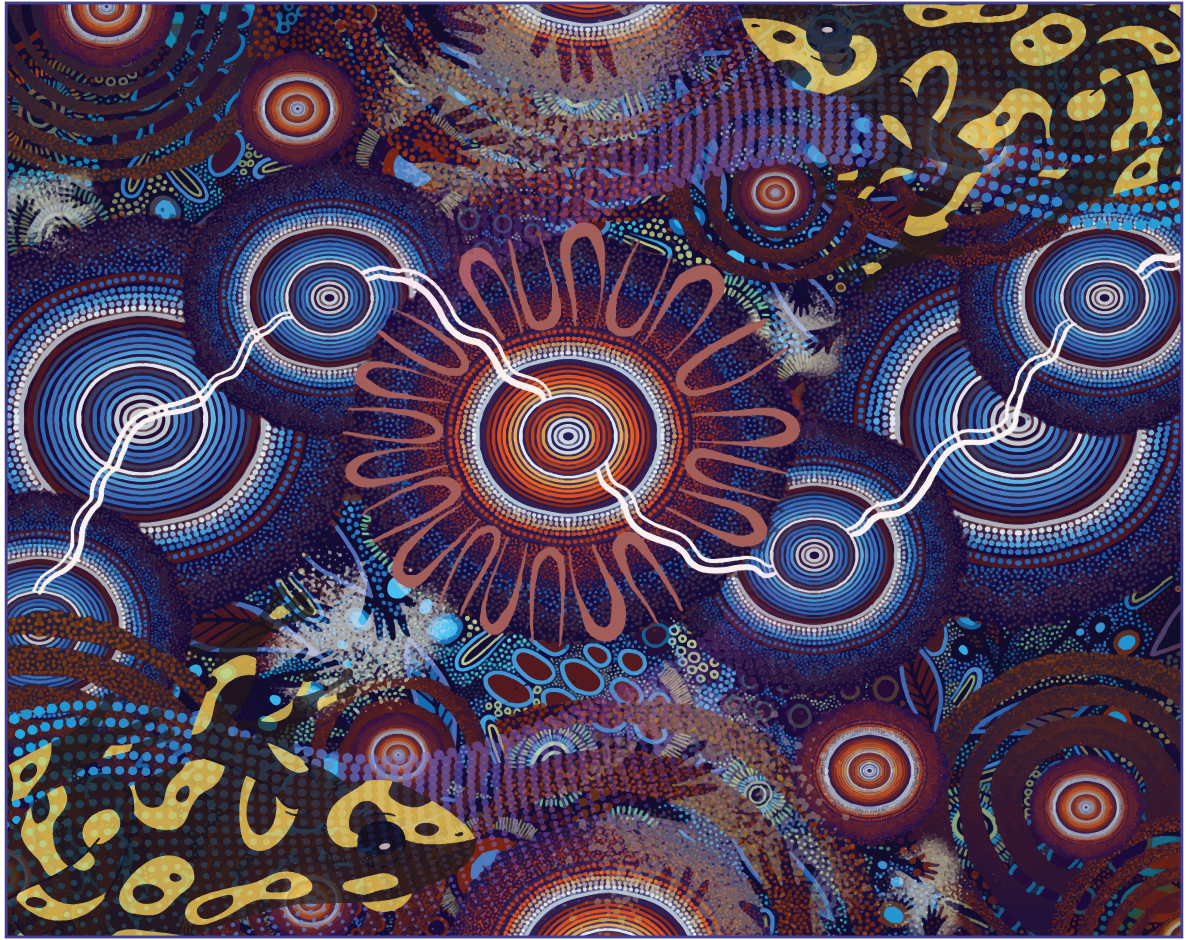
Acknowledgement of Traditional Custodians



We acknowledge that we are on the traditional lands of the Ngunnawal and Ngambri peoples the Traditional Custodians of the ACT. We also acknowledge their continuing connection to land, waterways and community. There are also many Aboriginal and Torres Strait Islander people from other parts of the country living in and visiting Canberra that access our service and call this beautiful land home.



Artwork



Meaning behind The artwork

This artwork beautifully captures the heart and soul of Winnunga Nimmityjah Aboriginal Health and Community Services (WNAHCS), emphasizing the vital importance of accessibility and community engagement in healthcare. It signifies the various pathways available for our community to seek help, whether through medical appointments, counseling sessions, cultural activities, or social support networks.

At the heart of the artwork are the U shapes, symbolising the dedicated professionals at Winnunga Nimmityjah who play a crucial role in supporting the health and wellbeing of Aboriginal and Torres Strait Islander communities. They include:

- General Practitioners
- Practice Nurses
- Alcohol and Other Drugs Nurse
- Mental Health Nurse
- Paediatric Nurse
- Pharmacist
- Aboriginal Health Workers
- Psychiatrists
- Psychologists
- Midwives
- Dentists and Dental Assistants
- Physiotherapists
- Podiatrists
- Dieticians
- Audiologists

This diverse array of professionals showcases the holistic approach to health that WNAHCS embodies. Each provider brings their unique expertise and knowledge, contributing to a comprehensive support system that addresses the physical, emotional, and cultural needs of individuals and families within the community.

The travelling lines illustrated in the artwork symbolize the essential transportation services that connect the community to medical care at WNAHCS. These lines represent the vital links that allow individuals to access healthcare facilities, ensuring they can attend appointments and receive the medical attention they require. It's crucial that everyone has unhindered access to the support they need, without facing any barriers.

The meeting places depicted in the artwork symbolize the wide array of services provided by WNAHCS. These spaces represent programs and initiatives that contribute to the holistic well-being of individuals and families. They encompass various dimensions of health and support, highlighting that wellness is not a one-size-fits-all concept. This emphasises the understanding that wellness involves multiple pathways tailored to the unique circumstances and needs of each person. The meeting places stand as a powerful reminder of WNAHCS's collaborative and inclusive approach to community support. They embody a safe and welcoming environment where individuals can come together, share their experiences, and access the resources necessary for their growth and well-being.

The handprints featured in the artwork symbolize nurturing and reflect the care, support, and essential roles that individuals play in fostering health and well-being within the community. They extend a helping hand, offering assistance, comfort, and guidance—whether among family, friends, or the connections between healthcare providers and patients. These handprints represent a heartfelt commitment to cultivating an environment where everyone feels respected, valued, understood, and supported on their unique wellness journeys. They serve as a powerful reminder that, together, we can create a nurturing atmosphere where everyone has the opportunity to thrive.

The leaves and circles intertwined with traveling lines in the background represent growth, connection, and the dynamic journey of the community. The traveling lines illustrate the paths we take, both as individuals and as a community, highlighting the various journeys toward wellness, support, and healing. Together, these elements convey a powerful message about the interconnectedness of our experiences and the strength we draw from one another as we navigate our health and wellness journeys together.

The corroboree frog is a remarkable symbol of resilience and cultural significance, deeply rooted in the traditions of Aboriginal and Torres Strait Islander peoples. This unique creature highlights the vital importance of connection to the land and environment, serving as a reminder of the rich cultural heritage and the profound relationship that Indigenous communities have with nature.

Each individual's journey is unique, and when we come together, we not only uplift one another but also build a vibrant community where everyone feels valued and empowered. Let's continue to foster this spirit of collaboration and care, ensuring that every member has the tools and support they need to thrive!

About the Artist

Kristie Peters is a proud Wiradjuri Artist, Graphic and Fashion Designer and the recipient of ACT NAIDOC Artist Of The Year 2021 and All First Nations Creative Fashion Designer 2024

Kristie is the founder of Yarrudhamarra Creations (re-branding as Blaklabel Dreaming) and currently lives in Canberra with her partner and 9 Beautiful boys. She prides herself working with community, where she has been very quickly recognized and well known for her distinctive styles and powerful artworks including her indigenous murals.

Kristie sees her art as a platform which speaks from the heart to empower and breakdown barriers.

"To create an art piece is one thing, but to create an art piece that can inspire and change someone's life journey, now that is really special."

Thank you so much for this wonderful opportunity.
Much love and respect to you all



Contents

Acknowledgement of Traditional Custodians	2
Artwork	3
SECTION 1: Our Organisation, Leadership and Business Performance	6
Chairperson's Report	7
Chief Executive Officer's Report	8
Winnunga Organisational Structure	12
Cultural Capability	15
Deputy CEO	16
Clinical Administration Team	17
Affiliate/Public Health	18
Social Health Team	19
Clinical Services	21
Alexander Maconochie Centre (AMC) prison	21
Australian National University (ANU) Medical Students	22
Paediatric Services	22
Winnunga Annual Data and Demographics	23
Nursing Team	26
Australian Family Partnership Program	27
Aboriginal Midwifery Access Program	28
Dental Service Team	29
Continual Quality Improvement	30
Think Change Resolve – Clinical Services and Funding Model Reviews	30
Client Survey	30
Tackling Indigenous Smoking	31
Winnunga Boxing	32
Human Resources	33
Finance Team	34
SECTION 2: Financial Statements for the Year Ended 30 June 2024	35



SECTION 1

Our Organisation, Leadership and Business Performance

Chairperson's Report

Over the past 12 months I am proud to say Winnunga has demonstrated outstanding leadership and resilience. The vote on a proposal to alter the Constitution to recognise the First Peoples of Australia by establishing an Aboriginal and Torres Strait Islander Voice will remain one of the most significant moments in Australian and Aboriginal and Torres Strait Islander people's history. We know that only 39.9 per cent of legal votes across all 8 State and Territory jurisdictions were in favour of this change. And while the ACT was the only jurisdiction to have a 61.3% yes vote, there were 38.7% that voted no to this change.

While the outcome was devastating to the Australian Aboriginal and Torres Strait Islander community, this has only heightened our level of First Nations people's advocacy in what has again been a successful year for Winnunga. Our service continues to provide world class, culturally safe, client-centred care. We strive to listen to our community about their priorities when it comes to their social and emotional health and wellbeing. Winnunga remains focused on exceeding the expectations of our community as we are the only Aboriginal Community Controlled Health Organisation (ACCHO) and peak body advocating for the health needs of First Nations people in the ACT and the surrounding region.

The Board acknowledges the importance of cultural competency, and cultural safety which must inform the work culture across the whole service. I am pleased to report that all current staff have had input into the cultural Capability Action and Implementation Plan that recognises the cultural insecurities of both First Nations and non-First Nations peoples in the health workforce and will be rolled out in 2025. The roll out of the plan will be underpinned by the knowledge and experiences of our First Nation staff and clients and their interactions with the health system.

This year, Winnunga has focused on clients completing full cycles of Chronic Condition and Mental Health care and this trend will carry forward as a priority into the 2025-2026 year and beyond. Our 2023-2024 client encounters indicate we are gradually returning to pre-pandemic activity, and as a First Nations community we continue to learn to live with COVID-19. Client and staff safety will remain a priority of our service where infectious diseases are of concern. I encourage community members to talk to their clinician of choice to get the best and the most up-to-date information about vaccinations, so you can make the best choices for you and your family.

The Winnunga Annual General Meeting was held on 17 November 2023 and was well attended. The Winnunga Board of Directors members Alana Harris (Deputy Chairperson), Dion Devow (Director), Lynette Goodwin (Director), Anderson Ritchie (Director) and Leonard Hill (Director) have provided exceptional ongoing governance, and I am very grateful for all their expertise, advice and support they offered throughout the year.

Finally, I would like to thank our CEO Julie Tongs for her outstanding advocacy and leadership.

Julie and staff hold no reservations when it comes to the health of First Nations peoples. I am truly grateful for the consistent efforts of this great team as they strive to deliver the highest standards of comprehensive primary health care and improve the health and wellbeing of First Nations people in the ACT and surrounding region.

Craig Ritchie

Chairperson



Chief Executive Officer's Report

In the 2023-2024 financial year, Winnunga has continued to deliver world class, culturally safe, Aboriginal community controlled, comprehensive health and community services. I cannot speak highly enough of my senior management team and all staff at Winnunga. It would be remiss of me not to acknowledge my Executive Assistant Beth Sturgess and Jon Stanhope, senior adviser and editor of the Winnunga News, they are both highly regarded and exceptional employees. Team Winnunga always goes above and beyond when it comes to service delivery, continual quality improvement and connecting with other organisations to improve health, social and emotional wellbeing outcomes for our clients. I congratulate and thank every staff member for your unwavering commitment to ensuring we provide the best comprehensive primary healthcare and support services for our clients.

Winnunga is a highly regarded and respected service locally, regionally and nationally. The board has been pivotal in that by providing support, guidance and stability to allow me to get on and do what I need to do to ensure that our clients and staff are valued and we can deliver the best services we can to improve their health/life outcomes.



Workforce

Our workforce at Winnunga has grown by 19% this year, with concerted efforts made by senior management to fill GP, nursing and Social Health Team vacancies. The challenge Winnunga now faces will be how we retain these new staff, given the continual movement of Winnunga employees as we compete with government agencies advertising positions with higher salaries than Winnunga is funded for.

Comprehensive Primary Health Care

This year Winnunga provided 71,814 client encounters to 4,741 clients. Compared with the previous financial year's statistics, this represents a 12% decrease in client encounters and an 11% decrease in client numbers. The decreased activity is likely attributed to the reduction in demand for respiratory assessments and COVID-19 services. As expected, this is reflected in this year's client numbers with First Nations clients dropping by 5% and non-Indigenous clients decreasing by 34%.

Continual Quality Improvement

This year, Winnunga engaged consultants Think Change Resolve to undertake a clinical services review and an economic analysis of Winnunga services and funding, compared with need for services. Following this review, Winnunga are now in the process of transitioning to a new model of care, which is coinciding with preparation for QIC and AGPAL accreditation in 2025. This has seen the activation of Winnunga's Quality Improvement and Performance Working Group, who are reviewing and developing policy, procedures, guidelines and protocols for operationalising new chronic disease and mental health cycles of care.



Chief Executive Officer's Report continued

Social Determinants of Health in the ACT

I would like to call out the myth that all people who live in the ACT are well off. Canberra is dominated by the middle and upper middle class and the needs of the working class, including Aboriginal peoples, are largely ignored. In previous years I have acknowledged the depth and complexity of the social determinants of health that challenge remote and regional Aboriginal communities. This should not be a distraction from the indisputable evidence of health needs of urban based Aboriginal communities, that are at times either minimised or at worst overlooked.

Major issues affecting the lives of First Nations people in the ACT include poverty, racism, housing, unemployment, mental illness, substance misuse, child protection, poor educational outcomes and imprisonment. I will continue to be vigilant with my advocacy for the health and wellbeing of Aboriginal and Torres Strait Islander people of the ACT and surrounding regions far into the future.

Funding Existing Aboriginal Community Controlled Services

As this year is an election year for the ACT Legislative Assembly, I have raised specific needs of the Aboriginal community of the ACT and surrounding regions with all parties and candidates seeking election or re-election. This has included speaking out about the inadequacy of the funding provided to Winnunga and Gudan Gulwan the two longstanding Aboriginal organisations in Canberra, calling on both the ACT and Commonwealth Governments to review the nature and adequacy of the funding provided.

Access to Services

Concerningly, Aboriginal people in the ACT have relatively poor access to services when compared to Aboriginal peoples in other jurisdictions. While the ACT Government has taken action to increase the Aboriginal workforce to improve cultural capability, Aboriginal people in the ACT have relatively lower levels of trust in the public hospital system. Planned surgical wait times for Aboriginal people in the ACT were 24 per cent higher than for non-Indigenous people. In addition to this, Aboriginal Canberrans who visit the hospital are 1.6 times more likely not to wait, 2.2 times more likely to leave at their own risk, and 2.8 times more likely to discharge themselves from hospital care against medical advice.

Opioid Dependence Treatment (ODT) medications

The decision of the government to move ODT medications to the PBS significantly impacted Winnunga. While the Winnunga preference was to be exempt from this process, the Affiliate team worked with clinicians and community pharmacy to implement the changes so there was no change in how clients experience services. Advocacy with ACT Health resulted in funding to cover additional costs created by the change.

First Nation Child Protection in the ACT

A First Nations child is 12.9 times more likely to be subject to a child protection order than a non-Indigenous child living in Canberra. It is imperative that we address the underfunding of frontline child protection and family violence services and address the lack of access to mental health and safety supports for our First Nations families. I will continue to lobby for more action to address the 36 recommendations of the Our Booris, Our Way Review made to the ACT Government to help reduce the over-representation of Aboriginal and Torres Strait Islander children in the child protection system.



Chief Executive Officer's Report continued

Mental Health

Throughout the year I have been a keynote speaker at several National and Territory forums, sharing good news stories and best practice in Aboriginal Community Controlled Health. A highlight this year was presenting at the Royal Australian and New Zealand College of Psychiatrists Congress in Canberra. I informed the Congress that 28% of Winnunga clients had one or more psychological conditions recorded at some point in their medical record, 39% of clients aged 25 years and older had one or more psychological condition recorded and that depression, anxiety and substance misuse were the 3 most frequently managed psychological problems. The Congress applauded that Winnunga employs a range of social health and mental health staff including a psychiatrist, psychiatry registrars, psychologists, mental health nurses, nurse practitioners and general practitioners to meet the mental health and psychological demands of the community.

Justice and Prison Health

Winnunga has been operating a standalone comprehensive health and wellbeing service in the ACT adult prison since 2019. The service provides high quality holistic care for First Nations peoples in prison and continuity upon a client's release. This in combination with the Winnunga Justice Reinvestment Program is working towards improving health and wellbeing outcomes, reducing recidivism and breaking the cycles of contact with the justice system.

A First Nations person in Canberra is 20 times more likely to be sent to prison than a non-Indigenous person, the highest rate in Australia. As such, I have made it no secret that I will continue a strong advocacy focused on addressing the ongoing overrepresentation of First Nations people in prison at the Alexander Maconochie Centre (AMC), including the lack of adequate training, education, and transitional release programs, and the unintended consequences of the AMC going smoke-free.

Drugs are easier to smuggle into prisons than bulky packets of tobacco. I have voiced my concerns about the decision taken by the ACT Government to ban tobacco in the AMC and the potential increased uptake and use of illicit drugs and sharing needles, with the possible consequence being an outbreak of blood borne disease such as hepatitis. While we disagree with this change, we have worked to make the transition as smooth as possible for our AMC clients.

Winnunga News

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.



Chief Executive Officer's Report continued

Sorry Day Bridge Walk 2024

It was great to revive the Sorry Day Bridge Walk this year to pay respect to Stolen Generations survivors and acknowledge the ongoing impacts to Aboriginal and Torres Strait Islander people across the Nation. The response from the ACT community was humbling as we remembered the intergenerational traumas these government atrocities have caused so many people. A Welcome to Country by highly respected Ngambri Elder Dr Matilda House, and her son Mr Paul Girrawah House, was well received, and a smoking ceremony opened the public address attended by hundreds of community members.



Drug and Alcohol Residential Rehabilitation Centre

Winnunga continues to work on the development of a new First Nations residential drug and alcohol rehabilitation centre. This is a much-needed service and will provide more comprehensive options for people recovering from addiction. The Centre has been designed by and will be built and managed by Winnunga in 2025, ensuring it is fit for purpose and meets the needs of our community.

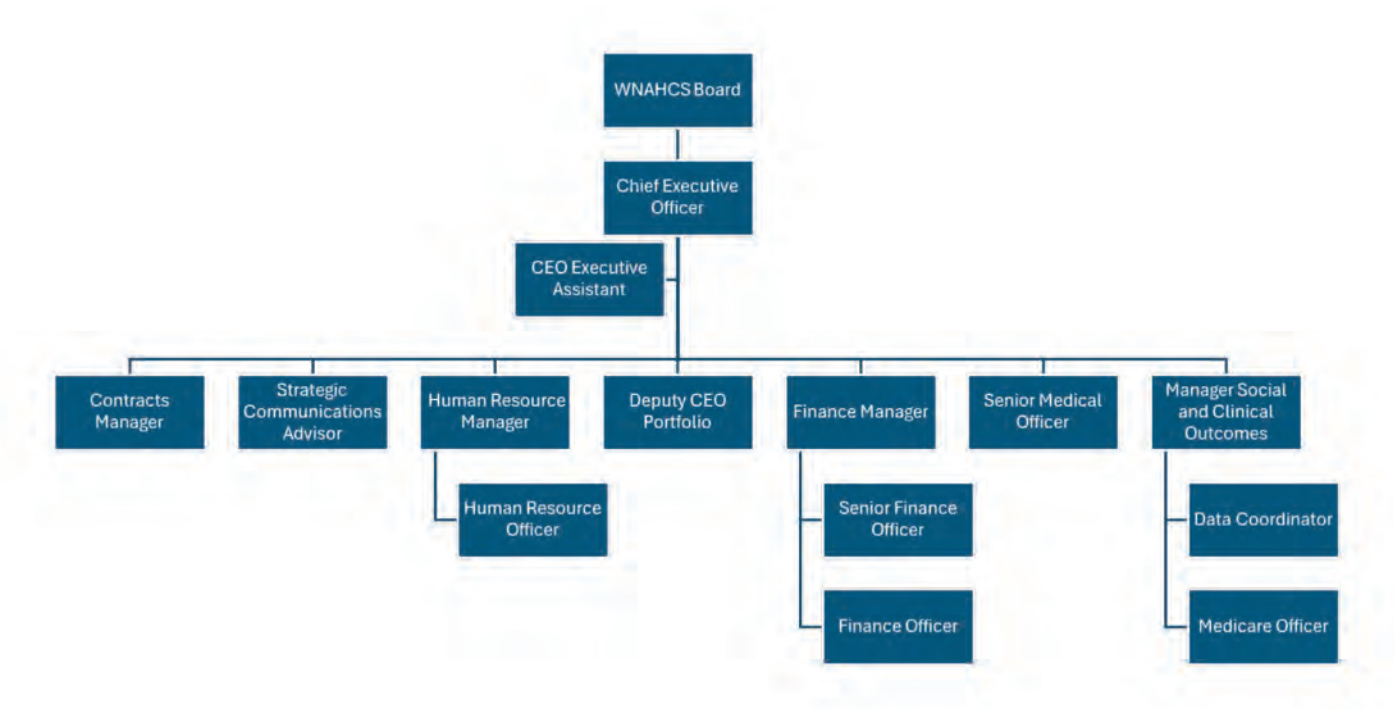
Julie Tongs

OAM

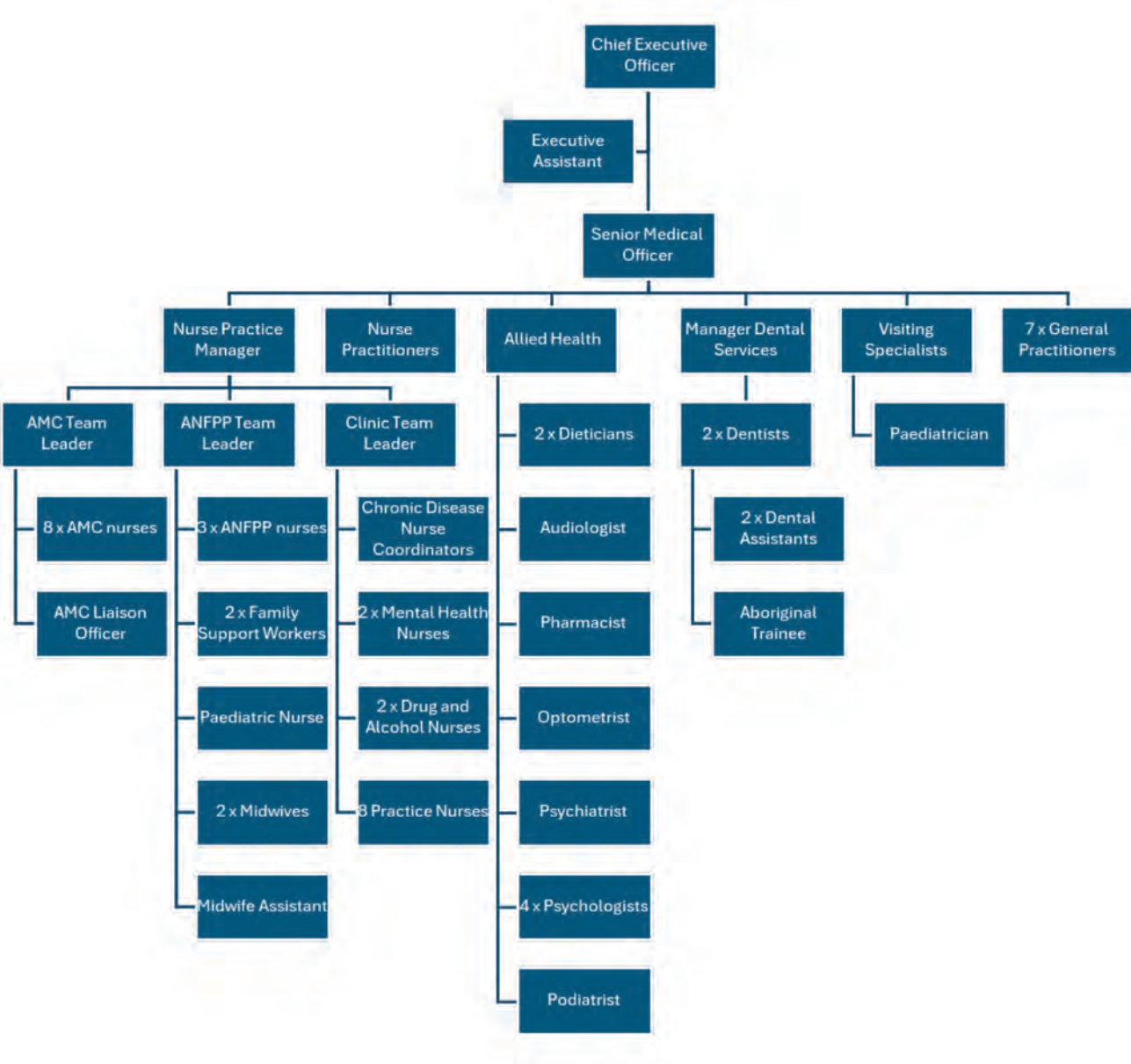
Chief Executive Officer



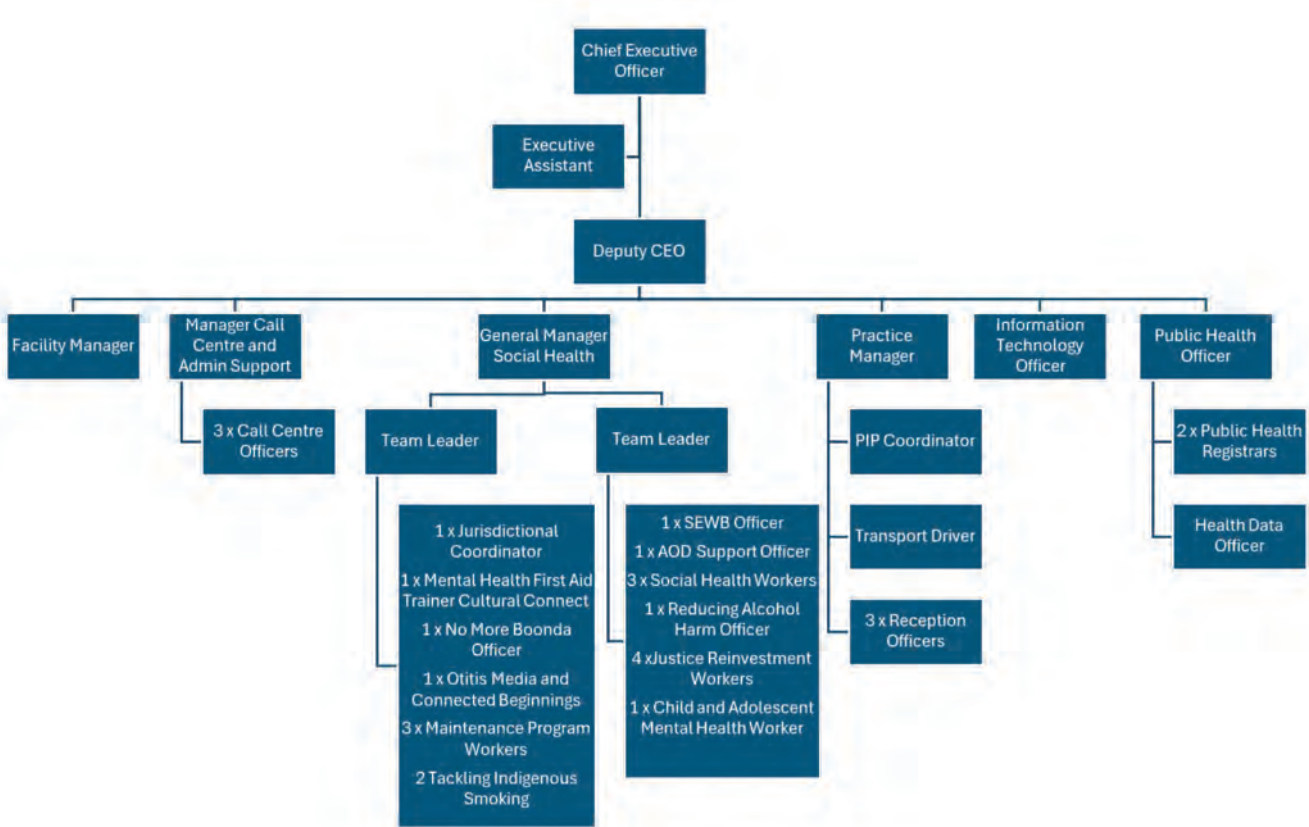
Winnunga Organisational Structure



Senior Medical Officer Portfolio



Deputy CEO



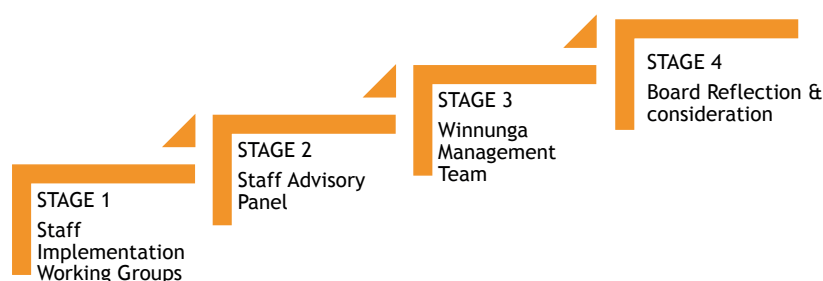
Cultural Capability

Winnunga acknowledges Aboriginal and Torres Strait Islander cultural determinants of health are underpinned by the richness and diversity of peoples traditional and contemporary living and being. They are the enablers of good health and wellbeing for individuals and communities and are integral for addressing health inequities experienced by First Nations people of Australia.

This year, Winnunga consulted staff, management and the Board on what is needed to develop a fit for purpose Cultural Capability Action and Implementation Plan. The plan aims to recognise the cultural insecurities Aboriginal and Torres Strait Islander and non-First Nations peoples face in today's workforce.

The codesign of the implementation plan has been a staged process to determine priorities and measures for success as follows:

Figure 1: Cultural Competency Planning Stages



Source: Winnunga Nimmityjah Aboriginal Health and Community Services Cultural Competence Plan Workshop Report, October 2023.

Strategies for action to develop the plan are being built upon the knowledge, skills and experiences of the community, Board and staff. The plan will recognise external partnerships and relationships with stakeholders and be aligned with Winnunga continual quality improvement activities.

Key performance indicators will be essential to gauge progress against cultural competence objectives and strategies and will focus on 1), Organisational Cultural Competency, 2), Systemic Cultural Competency and 3), Clinical Cultural Competency.

Key areas for action will include:

- Systems and policies to enhance communication and engagement
- Ongoing cultural competence staff training and education
- Staff confidence, self-improvement and pride in self
- Capability for respectful interactions with clients and stakeholders
- Opportunities for ongoing cultural and community engagement
- Use of information and technology and social media to promote culturally safe services

Cultural competency and cultural safety at Winnunga are a priority in both clinical and non-clinical service environments. An ongoing review and evaluation of the action plan implementation will bring to light any gaps and opportunities for First Nations cultural capability improvement across all tiers within the organisation.



Deputy CEO

I am pleased to have joined the Winnunga Team in the 2023-2024 year and have spent the best part of my time becoming familiar with the way that comprehensive primary healthcare and wellbeing services are delivered in an Aboriginal Community Controlled Health Service.

Some of the key areas I have focused on since arriving are implementing internal systems of governance and strengthening reporting systems for sharing Winnunga's clinical, social and emotional health and wellbeing outcomes and achievements. This has included reviewing Management Team Meetings, and the development and implementation of QIC and AGPAL Accreditation meetings and the introduction of regular Deputy CEO staff communiques.

Some of my strategic engagement highlights with stakeholder and partner agencies include representing Winnunga at National First Nation Collaboration Meetings and working on the National Health Reform Agreement Drafting Group, including the Cultural Safety and Data policy subcommittees. I have had the opportunity to represent Winnunga at the National Aboriginal Community Controlled Health Organisation (NACCHO) CEO Affiliate forums and am grateful for the opportunity to listen to the shared experiences of the First Nations primary health care leaders who regularly attend these meetings.

This year, I have been privileged to advocate for First Nations self-determination and data sovereignty through my participation at Centre of Excellence in Aboriginal Digital Health (CEADH) workshops and as the Chairperson of the Australian Alliance for Indigenous Geonomics National Indigenous Governance Council.

The above highlights and achievements have been made possible under the leadership of the CEO Julie Tongs, listening to the advice, commitment and experience of the senior management team and working alongside the dedicated staff of Winnunga.

Simon Costello

Deputy CEO



Clinical Administration Team

Practice Management

In 2023-2024, the Practice Manager role has largely involved recruitment and training of new reception staff and supporting the design and implementation of new processes for the Winnunga Clinical Administration Team. The Clinical Administration Team consists of the Practice Manager, a Chronic Disease Coordinator, two Receptionists and two Transport Drivers.

The Clinical Administration Team works closely with the Call Centre Team to manage clients who contact our service via telephone. We do this to ensure there is a smooth triaging of patients no matter where they may present to the service and so they are placed on the best primary health care pathways. As a result, we are directing more focus to working with clinicians on the clinic floor to introduce appointment booking systems for General Practitioners and Nurse Practitioners. This includes increased registration of clients on MyMedicare and supporting clients through the full cycles of Chronic Disease and Mental Health care. For every completed cycle of care reached, this means better health outcomes for Winnunga clients and their families, while at the same time we are optimising our Medicare claiming. The return of the self-generated Medicare income goes back into provision of culturally safe comprehensive primary health care.

Sharon Ingram

Acting Practice Manager



Call Centre Team

The Call Centre Team consists of the Manager for the Call Centre and three Call Centre Administration Support team members. The Call Centre assists with triaging patients as a first point of access to the various clinical service areas Winnunga provides. Once patients contact the Call Centre their details are checked and they are referred to reception, transport officers, the Social Health Team and nursing staff based on their individual requirements.

The work the Call Centre Team undertakes ensures a client's journey through our clinic offers the best treatment pathways available to them. The total number of calls received are reported to the Board and CEO at every Board meeting. Between November 2023 and 30 June 2024, the call centre triaged a total of 19,882 calls and sent 9,943 internal referral emails. In addition to Call Centre duties, staff can be rostered on to Reception and Dental Services to cover staff leave and reduce any potential disruption to services.

Shea Sturgess

A/Call Centre Manager



Affiliate/Public Health

The Public Health Team has continued to support quality improvement, reporting, clinical governance, clinical information system management and accreditation preparedness. The Team contributes to NACCHO, ACT and national policy and program consultations and maintains committee memberships.

The Team worked with ACT Health and the Tackling Indigenous Smoking, No More Boondah and clinical teams to address the impacts of the 2024 legislative changes on vaping. Changes have been made to improve recording of vaping, and clinicians are prepared for a potential increase in clients seeking assistance when vapes become less accessible.

Winnunga continues to provide advanced training places for Public Health Medicine Registrars, and we greatly benefit from this increased capacity, as well as the skills and public health expertise registrars bring to the organisation. One major registrar project has been developing quality improvement cycles for chronic disease management, working with interested clinical staff to plan and implement changes. This has resulted in improvements in chronic disease care planning.

Another great registrar project was the Winnunga health promotion advertising displayed on a TV above the main reception desk which commenced in April 2024. This is a comprehensive set of health promotion slides and information about Winnunga services which scrolls continuously and can be updated as required.

The Public Health Team has continued to manage ongoing COVID-19 and respiratory illness responses including advice on use of PPE, respiratory assessment, testing, vaccination, staff contact tracing and return to work advice. The Respiratory Clinic function transitioned to the main Winnunga building in April 2024 and this has worked well. The team also worked with ACT Health to provide RSV immunisations for First Nations babies prior to winter.

Ana Herceg

Public Health Medical Officer



Social Health Team

Winnunga Social Health Team (SHT) delivers a range of social and emotional wellbeing health programs and supports.

SHT staff consist of 22 positions that report through to Kacey Boyd, General Manager Social Health. This year, Kacey was taken offline to work closely with the Deputy CEO on reviewing SHT position descriptions, QIC Accreditation activities, Medicare Optimisation supports and reviewing the Winnunga website content. Kacey also informed the Think Change Resolve review of culturally safe clinical service supports.

A balance of Aboriginal male and female SHT staff are employed to deliver a wide range of counselling and support services.

Winnunga Social Health services include:

- Social and emotional well-being programs
- Substance misuse counselling and support
- 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 the Alexander Maconochie Centre
- Tobacco cessation services including personal advice, outreach, subsidised nicotine replacement therapy, and the No More Boondah quit smoking program
- Healthy lifestyle advice and support including exercise groups and healthy eating classes
- A Home Maintenance program
- Justice Reinvestment program

Winnunga group programs include:

- Men's Group
- No More Boondah Group
- Healthy Cooking Group
- Women's Group
- Wellbeing Group

The Social Health Team ran 98 group activities

- **44** Physical activity groups
- **11** Cooking groups
- **14** Men's groups
- **7** Wellbeing groups
- **22** Women's groups



Other services available at Winnunga are:

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



The Social Health Team also runs health promotion campaigns and community activities. This includes visiting the Ted Noffs Foundation to engage young Aboriginal and Torres Strait Islander people (12 – 25 years old) receiving residential and non-residential treatment and counselling. Client encounters for the above services are recorded using Winnunga’s Walan Giri assessment tool that has been purpose built to capture client activity and case management information in the Winnunga clinical information system.

The SHT continue to have regular team meetings and case conferences for managing shared client interactions across program areas. To support continuous quality improvement initiatives, the entire SHT were invited to participate in the Think Change Resolve consultancy to inform the Clinical Service Review and to embed the unique set of skills the team possesses into the new models of care. The SHT would like to extend a special thanks to all the clients that attend the group activities. We look forward to seeing you every week to share meals and yarn.

Kacey Boyd

General Manager

Social Health Team



Clinical Services

This year has been a great time for Winnunga. Our staff numbers have increased significantly and for the first time since the end of the COVID-19 pandemic we have secured a full complement of General Practitioners (GPs) and Nurse Practitioners (NPs) and have welcomed more nurses on staff.

All clinicians and allied health staff are working very well together and the 'work culture' on the clinic floor day-to-day has never been better. The team-based approach to health care is corresponding with an increase in patient satisfaction right across the entire organisation.

Health care trends include a continued increase in episodes of holistic care being provided to patients. This is reflected in the numbers of 715 Health Checks and GP Management Plans completed in the last 12 months. For example, 715 Health Checks doubled in 2023, and we are on track to exceed this increase in 2024. The trends for GP Management Plans and Team Care Arrangements show increases greater than this time last year. Our patients also continue to enjoy better access to a wide range of Allied Health professionals including physiotherapy, audiology, optometry, podiatry, and dieticians available through our service.



Alexander Maconochie Centre (AMC) prison

Winnunga continues to provide our primary health care service at the AMC prison. The number of detainees under Winnunga's care increased to between 35-40 detainees throughout the year. The AMC clinical team have worked hard on increasing the number of health checks and GP management plans done at the prison and we were happy to report that as of July of this year, 100% of detainees had their GP management plan completed and 92% had completed their health check.

Our AMC specialist services team expanded this year. AMC clients now have increased access to a Clinical Psychologist and our Optometrist is visiting monthly to assess detainee vision and ensure those requiring glasses receive them.

299 clients seen

299 clients were seen at the AMC by Winnunga GPs, Nurse Practitioners, nurses, psychologists, the optometrist and the First Nations Cultural Liaison Officer in 13,138 occasions of service.

Australian National University (ANU)

Medical Students

In 2024, Winnunga entered into a formal agreement with the ANU medical school. This has seen third year medical students regularly attend Winnunga for clinical placements. The feedback from these students and ANU medical faculty staff about student placements has been extremely positive.

Paediatric Services

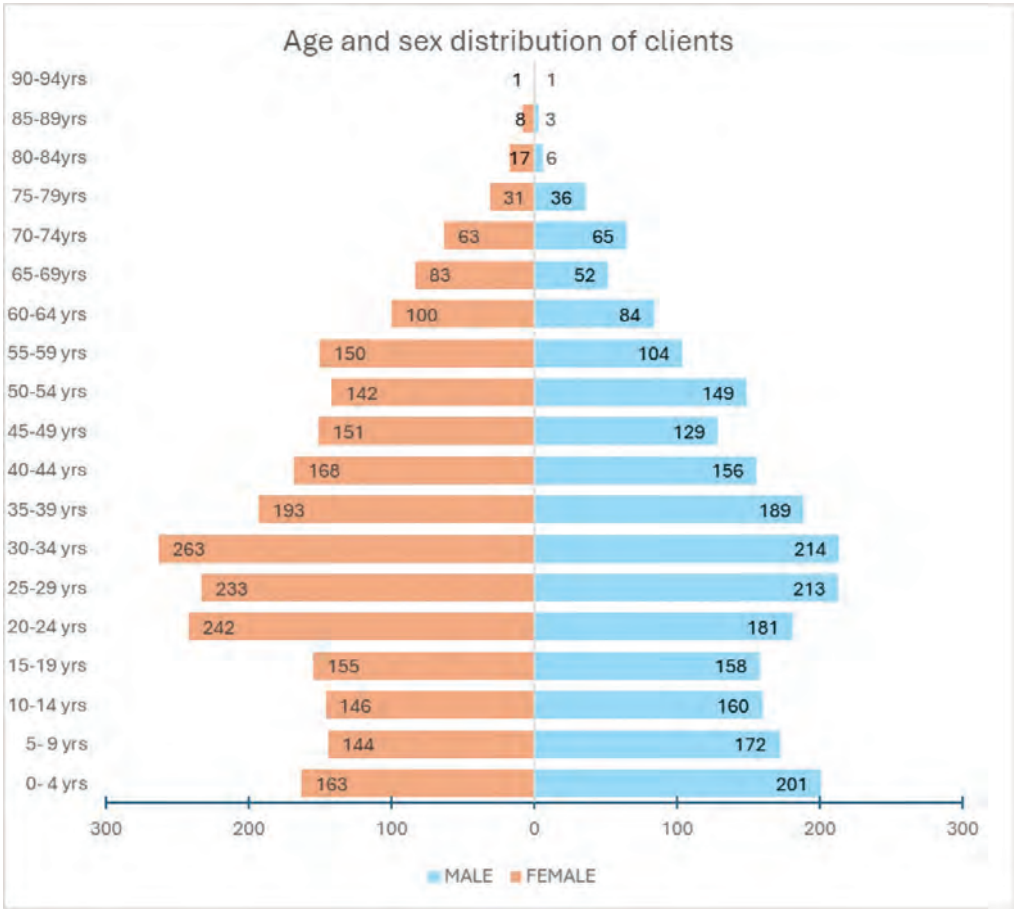
The current wait times for Paediatric Outpatients at Canberra Hospital can be longer than two years. In 2024 we welcomed a Paediatrician to Winnunga, working one day a month supported by a Paediatric Nurse. The service Winnunga provides is invaluable to our paediatric patients, many of whom would have no other pathway to access a Paediatrician in a timely manner. The feedback from families that have been seen by the Paediatrician has been excellent and clinics are very well attended.

Dr Eric Sambaiew

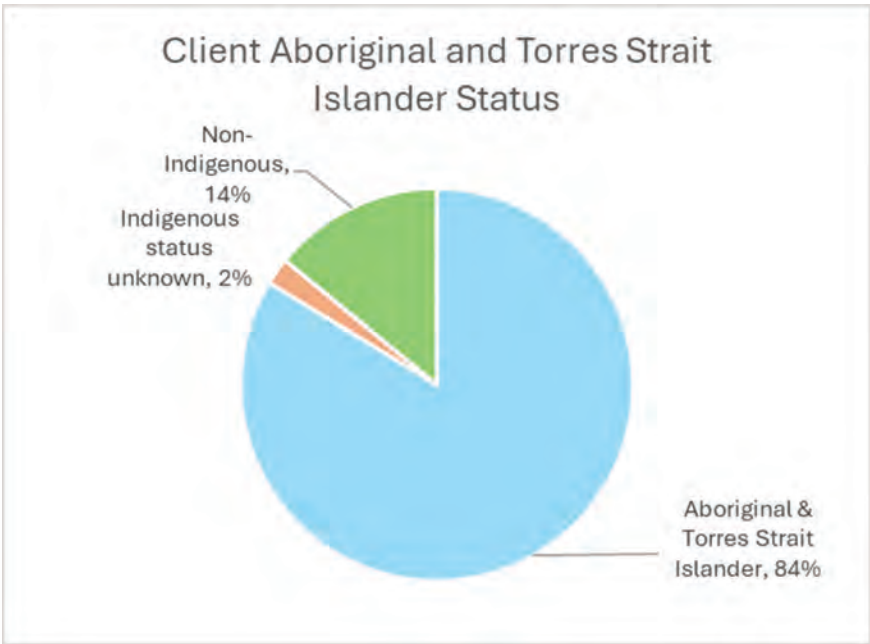
Senior Medical Officer



Winnunga Annual Data and Demographics



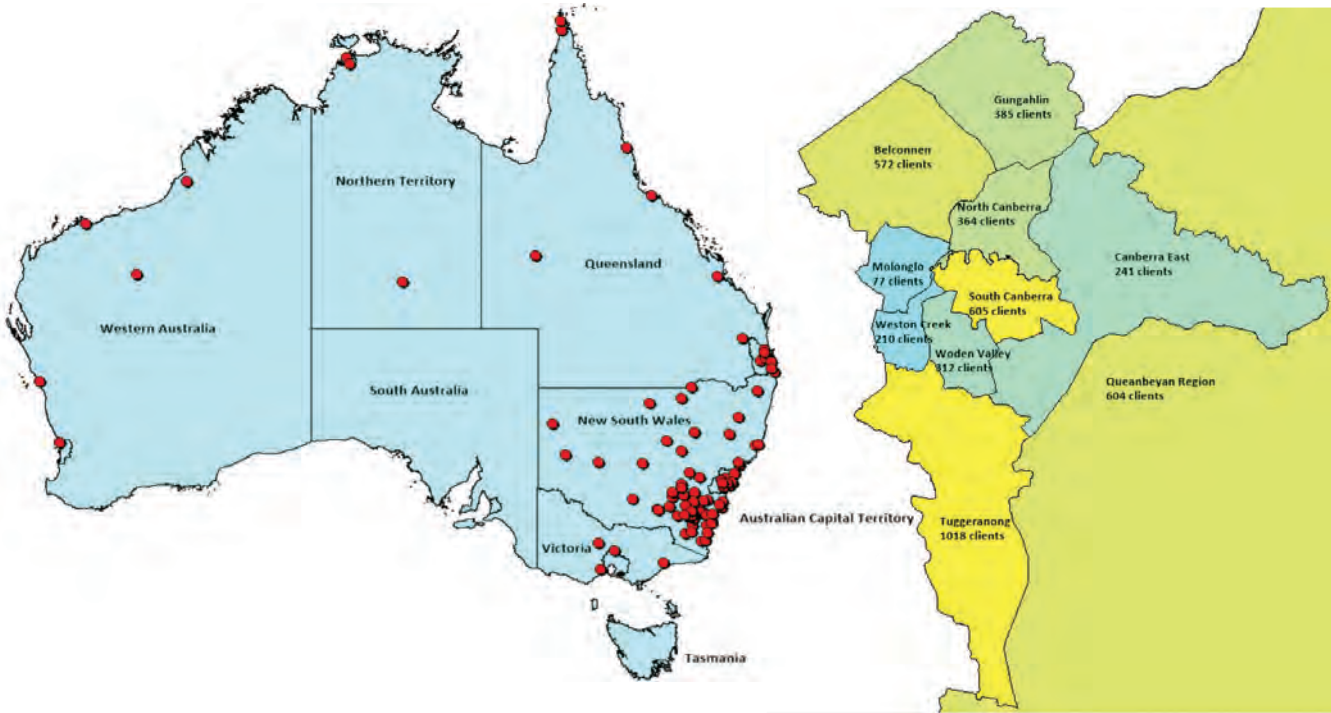
Winnunga Annual Data and Demographics continued



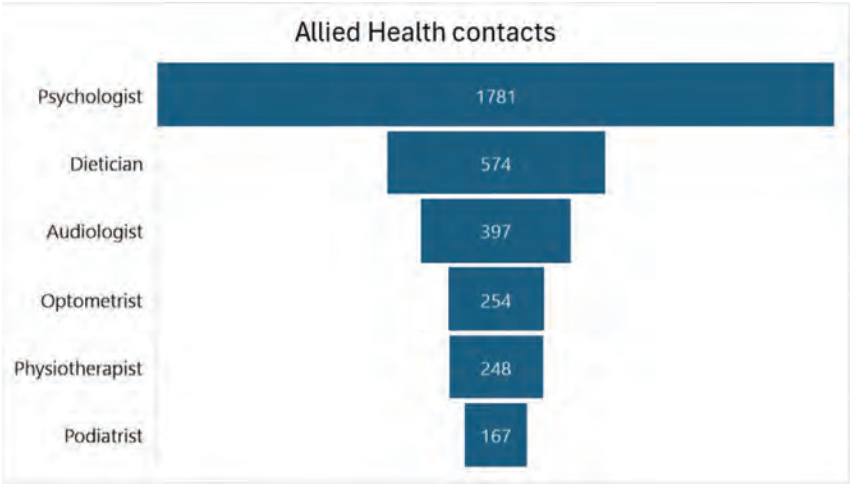
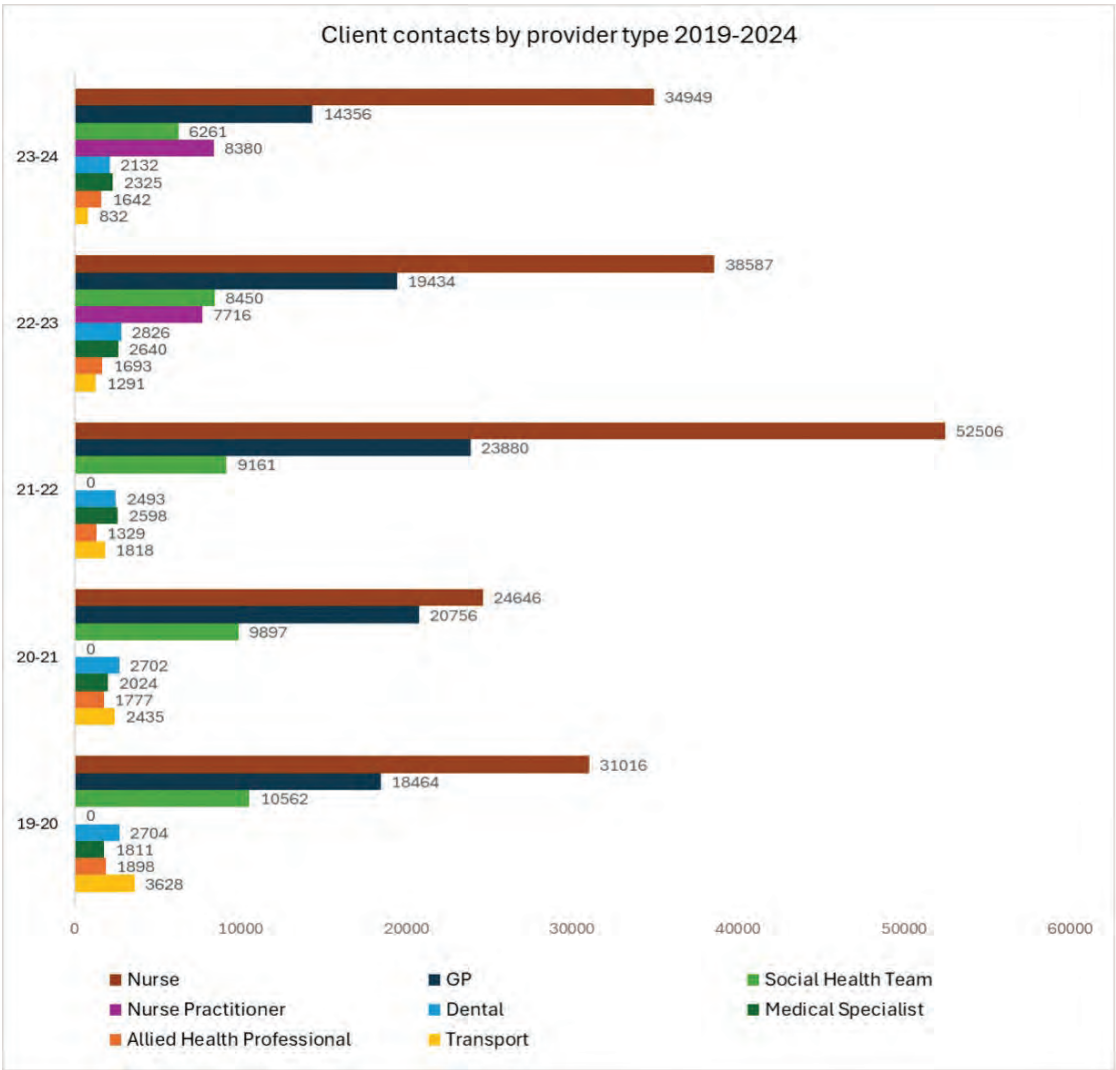
Map 1: Winnunga clients by suburbs in States and Territories

Winnunga clients came from 226 suburbs in 119 postcodes in the 2023-2024 period.

Map 2: Clients from the ACT and Queanbeyan region



Winnunga Annual Data and Demographics continued



Nursing Team

Our Nursing Team at Winnunga have always shown professionalism and resilience, turning up ready to work every day and this year has been no different. The Winnunga nursing workforce applies a team-based approach on the clinic floor, which yields exceptional collaboration with staff across all primary health care services and program areas.

The Nursing Team have contributed to notable increases in the number of health checks performed, both opportunistic and through the recently introduced Chronic Conditions pre-booked appointment system. Their supports have aided improved client attendance and participation in completing chronic disease management plans, wound management, ECGs (a test to record the electrical signals in the heart), venepuncture (withdrawing blood from a vein with a needle) and spirometry (to check how well your lungs work).

Our talented group of nurses take pride in the delivery of culturally responsive ongoing nursing care for acutely unwell clients, who often make a choice to attend the Winnunga Narrabundah clinic over a visit to hospital. We also want to send out a special thanks to all the parents who routinely attend the clinic for childhood vaccinations and to every client who attends our clinic for adult vaccinations through the COVID-19 vaccination and national immunisation programs.

Michele Clarke

Practice Nurse Manager



2023-2024
reporting period

- 3433 nursing assessments were done.
- 554 Methadone and Suboxone assessments were done.

Australian Family Partnership Program

The Australian Family Partnership Program (AFPP) has continued strongly into its 6th year at Winnunga. The program welcomed four new staff in the past twelve months, including a Nurse Supervisor, two Nurse Home Visitors and one Family Partnership Worker. This welcome staff increase has allowed the program to accept 25 new referrals into the program. The program also celebrated seven graduations of Mums who completed the program after their child turned two years old. All seven mums achieved their goals set in early pregnancy and move forward from the program with skills and confidence.

The Home Visiting team have been busy visiting clients and establishing therapeutic relationships to help enhance parenting skills, child development, personal development and connection with services and culture. In October 2023, the weekly AFPP group commenced and has a strong following of mums who join the whole team every week to have a feed, yarn, play board games, do arts and crafts, and most importantly connect with culture and community.

Stephanie Hourigan

AFPP Team Leader



Aboriginal Midwifery Access Program

The Aboriginal Midwifery Access Program welcomed three new team members, two full-time midwives and one full-time Midwifery Family Support Worker. The new team continues the legacy of the midwifery program and have welcomed many new clients to Winnunga over the past twelve months. The team works in collaboration with GPs, the Social Health Team, Allied Health and the AFPP Team to provide holistic care to their families. In the past 12 months we have welcomed 41 babies into the community.

Stephanie Hourigan

AFPP Team Leader



Dental Service Team

Winnunga dental services are designed to meet the diverse needs of our community and are focused on delivering care in a compassionate and culturally sensitive manner. The Dental Services Team consists of a Manager Dental Services, who is one of two very experienced Dentists, and two Dental Assistants.

Our goal at Winnunga Dental Services is to ensure that every client who visits the service receives the highest standard of care in a supportive and respectful environment. Whether you require partial dentures to replace a few missing teeth or a complete set of dentures for a full restoration, we offer personalised denture care that delivers a comfortable fit and natural appearance. Other dental services we provide include routine check-ups, cleaning, fillings and extractions.

Our team understands the importance of early dental care for children, and we emphasise preventative care and oral health education, tailoring our advice to fit the cultural context and specific needs of everyone who visits the service. In cases of dental emergencies, such as toothaches or injuries, our team is equipped to provide immediate relief. We are dedicated to making dental visits a positive experience for every client that sits in a dental chair, and we look forward to supporting you with your dental health care needs into the future.

Dr Aradhna Rastogi

Manager Dental Services



983 clients seen

- The Dental Team saw 904 clients in 2084 occasions of service.
- 79 clients were provided with dentures.

Continual Quality Improvement

QIP and AGPAL assessors will be visiting Winnunga in February 2025 to assess the organisation's accreditation status. Regular attendance at QIC and AGPAL Charter Group meetings has provided senior managers a reference point to oversee the development and review of clinical and non-clinical administration policies and procedures.

Think Change Resolve – Clinical Services and Funding Model Reviews

This year, CEO Julie Tongs led Winnunga's Funding Model and Clinical Services review in partnership with Think Change Resolve Consultants and the Senior Management Team. Senior clinicians are leading chronic disease care quality improvement activities guided by the review recommendations, including building the systems that will guide the new model of care. Pre-booked appointments for chronic disease care have been introduced and have been well received by patients. Staff are progressively being trained and once full uptake to utilise new systems of Chronic Disease Management has been achieved, review recommendations for enhancing Mental Health cycles of care will be introduced.

Client Survey

A Winnunga client survey was conducted in September 2023. A total of 156 clients responded, with high levels of satisfaction. Winnunga performed well against most of the criteria assessed in the survey, with key areas of strength in communication, empowerment, privacy and confidentiality, and provision of information. Clients also noted Winnunga staff were friendly, respectful, welcoming, culturally safe, helpful, supportive and caring.

Wait times and access to Winnunga providers were the main areas which clients reported could be improved. Clients suggested improving wait times, particularly to see a doctor, and providing the ability to make pre-booked appointments. Some of these issues are being addressed in 2024 with increased staffing and chronic conditions clinics.

The survey will be repeated in 2024, and a similar survey undertaken with Winnunga AMC clients.



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. Since Winnunga first started the TIS program in 2010, 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 Organisation), an ACT Community NAIDOC event and Kinship Carers Day (ACT Community Services).

Adrian Dodson-Shaw

TIS Co-ordinator



Winnunga Boxing

Winnunga Boxing has had a busy year with volunteers continuing to run its classes and Winnunga providing support and a venue for the program's continuation. Winnunga's boxers have entered several local tournaments resulting in both wins and losses – these all resulted from applied hard work and were well fought by our team.

Both Winnunga Boxing's Competition and General class sizes have remained consistent throughout the year. Despite the need for more compact classes due to facilities, classes have been at capacity with a range of people from all walks of life enjoying being taught amateur boxing, getting fit, meeting new people and building a community while they train.

As it moves forward into the next year, Winnunga Boxing is looking to expand its timetable, increase local community involvement and to seek out more tournaments for those interested in competing.

Michael Watson

Boxing Manager



Human Resources

The Human Resource Team consists of a Human Resource Manager and Human Resource Officer. Over the past 12 months Winnunga has focused on strengthening recruitment and Human Resource policy and procedure and systems of reporting to the Board and CEO. The following snapshot represents a lot of effort by our two person HR team and by managers across the organisation.

Date	Headcount
1 July 2023	77 staff plus 2 contractors
30 June 2024	95 staff plus 3 contractors

Across 2023 — 2024	Headcount
New staff	40
Staff departures	22

This represents an average staff turnover rate of 26%. One of the drivers of this is the difficulty of competing for staff with large, well-resourced government departments.

First Nations and non-Indigenous staff

Winnunga’s First Nations and non-Indigenous staff breakdown is as follows:

As of 30 June 2024	Percentage
First Nations staff (headcount)	34%
Non-Indigenous staff (headcount)	66%
First Nations staff (fulltime)	52%
Non-Indigenous staff (fulltime)	48%

We have included the percentages of fulltime staff above because we have a significant number of non-Indigenous staff on part time hours (largely allied health) and these percentages are a truer reflection of the balance of our First Nations Indigenous staff.

Learning and Development

Winnunga supports its staff to be up to date on key professional competencies. Training provided includes CPR, first aid, basic emergency life support and needle and sharps training.

Staff Wellbeing

By the end of the financial year, Winnunga had contracted a new Employee Assistance Provider. The program enables staff to access free, confidential counselling on work or personal matters, plus financial coaching, dietician consultation and legal referrals. We recognise the importance of supporting mental health in the workplace, particularly when working with clients who are often at their most vulnerable and in difficult emotional and physical states.

Ric Taylor
HR Manager



Finance Team

The Finance Team is a small, dedicated team that punch well above their weight when it comes to managing Winnunga finances and resources for both clients and staff throughout the year. This includes ensuring clients have access to transport tickets and the Social Health Team can carry out arts, crafts and healthy cooking groups. The Finance Team ensures that all financial records are kept in order, that our staff get paid every fortnight, that our clinicians have clinical supplies, that our fleet cars are all regularly serviced and that our creditors are paid on time.

All the above activities are funded from income received from over 40 different government and non-government grants and our self-generated Medicare income. 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.

Our Senior Finance Officer, Michael Watson and Finance Officer Samikshya Gyawali (Sami) have also been leading the review our financial policies and procedures as part of the QIC accreditation process. Together with support from Muntz & Associates, the Finance Team collate and prepare financial reports so they can be audited in a timely manner to satisfy various government reporting mechanisms and to deliver an unqualified Annual Audited Financial Statement to the Board and it's Winnunga members at the Annual General Meeting.

Rachael Muntz

Finance Manager



SECTION 2

Financial Statements for the Year Ended 30 June 2024

Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

For the Year Ended 30 June 2024

The directors present their report on Winnunga Nimmityjah Aboriginal Health and Community Services Ltd for the financial year ended 30 June 2024.

General information

Responsible Persons

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

Names	Position
Craig Ritchie	Director
Alana Harris	Director
Lynette Goodwin	Director
Mark Devow	Director
Leonard Hill	Director
Anderson Ritchie	Director - Appointed on 17 Nov 2023

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 2024 the collective liability of members was \$1,180 (2023: \$1,200).

Operating results and review of operations for the year

Operating result

The operating surplus of the Company after providing for income tax amounted to \$136,605 (2023: \$28,361).



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Directors' Declaration

For the Year Ended 30 June 2024

The directors declare that in their opinion:

- there are reasonable grounds to believe that the Corporation 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 2022*.

Director



Director



Dated this

8th

day of

October 2024




VINCENTS**AUDITOR'S INDEPENDENCE DECLARATION**

Under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the Directors 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 2024 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.



Philip Miller
Director
Vincent's Assurance & Risk Advisory
Canberra ACT
Dated: 15 October 2024

Assurance & Risk Advisory. Level 2, 14 Moore Street, Canberra ACT 2601 | GPO Box 608, Canberra ACT 2601.
02 6274 3400 | www.vincents.com.au | Adelaide, Brisbane, Canberra, Gold Coast, Melbourne, Sunshine Coast, Sydney.
ABN 44 387 658 295 | *Liability limited by a scheme approved under Professional Standards Legislation.*

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 2024

	Note	2024 \$	2023 \$
Revenue	4	16,387,408	14,483,684
Other income	4	144,158	45,438
Finance income	5	118,060	73,635
Employee benefits expenses	6	(10,627,278)	(9,490,151)
Depreciation and amortisation expense	6	(875,801)	(750,319)
Equipment costs		(146,062)	(118,645)
Medical supplies		(145,878)	(145,995)
Travel, support and training		(46,530)	(35,314)
Workshops and promotion		(204,925)	(138,478)
Client assistance		(928,375)	(954,608)
Repairs and maintenance		(147,553)	(173,694)
Consultation expenses		(688,641)	(230,767)
Property costs		(192,205)	(127,889)
Motor vehicle expenses		(218,155)	(284,844)
Other operating expenses		(2,291,618)	(2,123,691)
Surplus for the year		136,605	28,361
Other comprehensive income for the year			
Gain from revaluation of asset		2,964	2,854
Other comprehensive income for the year		2,964	2,854
Total comprehensive income for the year		139,569	31,215



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Statement of Financial Position

For the Year Ended 30 June 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	16,299,163	8,153,090
Trade and other receivables	8	79,262	12,781
Other assets	11	141,332	333,485
TOTAL CURRENT ASSETS		16,519,757	8,499,356
NON-CURRENT ASSETS			
Property, plant and equipment	10	20,498,050	21,250,617
Right of use asset	12	127,305	304,591
TOTAL NON-CURRENT ASSETS		20,625,355	21,555,208
TOTAL ASSETS		37,145,112	30,054,564
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	13	1,773,617	1,442,260
Lease liabilities		116,190	179,132
Short-term provisions	14	-	44,205
Employee benefits	15	1,522,844	1,536,089
Contract liabilities	9	9,304,310	2,419,881
TOTAL CURRENT LIABILITIES		12,716,961	5,621,567
NON-CURRENT LIABILITIES			
Lease liabilities		-	116,190
Employee benefits	15	196,819	224,602
TOTAL NON-CURRENT LIABILITIES		196,819	340,792
TOTAL LIABILITIES		12,913,780	5,962,359
NET ASSETS		24,231,332	24,092,205
EQUITY			
Reserves		1,672,392	1,697,561
Retained earnings		22,558,940	22,394,644
TOTAL EQUITY		24,231,332	24,092,205



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Statement of Changes in Equity

For the Year Ended 30 June 2024

2024	Retained Earnings \$	Asset Revaluation Surplus	Accumulated Capital Reserve \$	Total \$
Balance at 1 July 2023	22,394,644	1,075,928	621,633	24,092,205
Surplus for the year	136,605	-	-	136,605
Transfers between reserves	27,691	-	(28,133)	(442)
Total other comprehensive income	-	2,964	-	2,964
Balance at 30 June 2024	22,558,940	1,078,892	593,500	24,231,332

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 between reserves	29,713	-	(29,713)	-
Total other comprehensive income	-	2,854	-	2,854
Balance at 30 June 2023	22,394,644	1,075,928	621,633	24,092,205



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Statement of Cash Flows

For the Year Ended 30 June 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		23,544,188	15,870,132
Payments to suppliers and employees		(15,280,084)	(14,144,290)
Interest received		118,060	73,635
Loss on disposal		(55,506)	-
Net cash provided by operating activities		<u>8,326,658</u>	<u>1,799,477</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Disposal/(Purchase) of property, plant and equipment		(1,453)	(135,350)
Net cash provided by/(used in) investing activities		<u>(1,453)</u>	<u>(135,350)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities - Principle & interest		(179,132)	(117,937)
Net cash (used in) financing activities		<u>(179,132)</u>	<u>(117,937)</u>
Net increase in cash and cash equivalents held		8,146,073	1,546,189
Cash and cash equivalents at beginning of year		8,153,090	6,606,901
Cash and cash equivalents at end of financial year	7	<u>16,299,163</u>	<u>8,153,090</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 2024

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 activity of the Company for the year ended 30 June 2024 was 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.

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.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

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.

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.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

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.

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*.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

(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.

(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 assets useful life to the Association, commencing when the asset is ready for use.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

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.

(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.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

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 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.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for financial assets measured at amortised cost.

When determining whether the credit risk of a financial asset has increased significantly 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.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

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 Corporation in full, without recourse to the Entity 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.

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.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

(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.

(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.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

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 2024

(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 judgments during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

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

The significant estimates and judgments 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.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

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

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.

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 2024

4. Other Revenue and Income	2024	2023
Revenue from contracts with customers (AASB 15)	\$	\$
Grant revenue	14,843,799	12,819,677
Medicare and medical income	1,543,609	1,664,008
Total Revenue	16,387,408	14,483,685

Other Income		
Other income	56,151	5,414
Donations	88,007	40,024
Total Other Income	144,158	45,438
Total Revenue and Other Income	16,531,566	14,529,123

Disaggregation of revenue from contracts with customers

Timing of revenue recognition

At a point in time	1,543,609	1,664,008
Over time	14,843,799	12,819,677
Revenue from contracts with customers	16,387,408	14,483,685

5. Finance Income and Expenses	2024	2023
Interest income	\$	\$
Interest received	118,060	73,635
Total finance income	118,060	73,635

6. Result for the Year

The result for the year includes the following specific expenses:

Other expenses:	2024	2023
Other expenses:	\$	\$
Employee Benefits Expenses	10,627,278	9,490,151
Depreciation and Amortisation Expenses	875,801	750,329
Total Other expenses	11,503,079	10,240,480

7. Cash and Cash Equivalents	2024	2023
	\$	\$
Cash at bank and in hand	16,299,163	8,153,090
	16,299,163	8,153,090



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

8. Trade and Other Receivables	2024	2023
	\$	\$
CURRENT		
Trade Receivables	39,916	1,531
Deposits/Bonds	-	11,250
Sundry Debtors	12,185	-
GST Receivables	27,161	-
Total current trade and other receivables	79,262	12,781

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.

9. Contract Balances

Contract assets and liabilities

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

9. Contract Balances (continues)	2024	2023
	\$	\$
CURRENT		
Government grants	9,304,310	2,419,881
Total current contract liabilities	9,304,310	2,419,881

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 2024 and therefore been carried forward to the next year.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

10. Property, plant and equipment	2024	2023
Buildings	\$	\$
At fair value	21,193,379	21,193,379
Accumulated depreciation	(1,877,606)	(1,347,772)
Total land and buildings	19,315,773	19,845,607
PLANT AND EQUIPMENT		
At cost	328,437	328,437
Accumulated depreciation	(238,898)	(224,066)
Total plant and equipment	89,539	104,371
Furniture, fixtures and fittings		
At cost	247,480	246,027
Accumulated depreciation	(153,985)	(136,742)
Total furniture, fixtures and fittings	93,495	109,285
Motor vehicles		
At cost	39,082	39,082
Accumulated depreciation	(16,054)	(8,379)
Total motor vehicles	23,028	30,703
Computer equipment		
At cost	723,167	723,167
Accumulated depreciation	(647,112)	(566,435)
Total computer equipment	76,055	156,732
Medical Equipment		
At cost	244,315	244,315
Accumulated depreciation	(186,147)	(174,297)
Total Medical Equipment	58,168	70,018
Capital grant and leasehold improvements		
At cost	1,432,103	1,523,915
Accumulated depreciation	(733,754)	(733,657)
Total capital grant and leasehold improvements	698,349	790,258
Artwork		
At fair value	143,643	143,643
Total artwork	143,643	143,643
Total plant and equipment	1,182,277	1,405,010
Total property, plant and equipment	20,498,050	21,250,617



Winnunga Nimmityjahi Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

10. Property, plant and equipment (continues)

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 Improvements	Artwork	Total
Year ended 30 June 2024									
Balance at the beginning of year	\$ 19,845,607	\$ 104,371	\$ 109,285	\$ 30,703	\$ 156,732	\$ 70,018	\$ 790,258	\$ 143,643	\$ 21,250,617
Additions	-	-	1,453	-	-	-	-	-	1,453
Disposals	(529,834)	(14,832)	(17,243)	(7,676)	(80,678)	(11,850)	(55,506)	-	(55,506)
Depreciation expense	-	-	-	-	-	-	(36,401)	-	(698,514)
Balance at the end of year	19,315,773	89,539	93,495	23,027	76,054	58,168	698,351	143,643	20,498,050
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 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 2024

11. Other Assets	2024	2023
CURRENT	\$	\$
Prepayments	105,482	314,825
Accrued income	21,156	6,929
Listed shares	14,694	11,731
Total other assets	141,332	333,485

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	Vehicle and Equipment	Total
	\$	\$
Year ended 30 June 2024		
Balance at the beginning of the year	304,591	304,591
Depreciation	(177,286)	(177,286)
Additions	-	-
Disposal	-	-
Balance at the end of year	127,305	127,305

	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 the end of year	-	304,591	304,591



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

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
2024			
Lease liabilities	116,190	-	116,190
2023			
Lease liabilities	191,171	132,836	324,007

13. Trade and Other Payables

	2024	2023
CURRENT	\$	\$
Trade payables	100,621	474,009
GST payable	998,047	294,253
Sundry payables	100,001	53,608
Accruals	574,948	620,391
Total trade and other payables	1,773,617	1,442,260

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

	2024	2023
CURRENT	\$	\$
Make good provision	-	44,205
Total current borrowings	-	44,205

15. Employee Benefits

	2024	2023
CURRENT	\$	\$
Long service leave	814,985	791,695
Annual leave	707,859	744,394
Total current Employee Benefits	1,522,844	1,536,089
NON-CURRENT		
Long service leave	196,819	224,602
	196,819	224,602
Total Employee Benefits	1,719,663	1,760,691



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

16. Reserves

(a) Asset revaluation 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 2024 the number of members was 118 (2023: 120).

18. Key Management Personnel Remuneration

The remuneration paid to key management personnel of the Company is \$1,106,274 (2023: \$ 719,151).

19. Auditors' Remuneration

Remuneration of the auditor for:
auditing he financial statements
Total

2024	2023
\$	\$
42,151	39,181
42,151	39,181

20. Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2024 (30 June 2023:None).

21. Related Parties

There have been no related party transactions for the year ended 30 June 2024.

22. Events after the end of the Reporting Period

The financial report was authorised for issue on 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.



Winnunga Nimmityjah Aboriginal Health and Community Services Ltd
ABN: 52 618 179 061

Notes to the Financial Statements

For the Year Ended 30 June 2024

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



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

Director:

Ritchie

Director:

Alana Largo

Dated this

8th

day of

October

2024





VINCENTS

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 2024, 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 2024 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 2022*.

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.

Assurance & Risk Advisory, Level 2, 14 Moore Street, Canberra ACT 2601 | GPO Box 608, Canberra ACT 2601.
02 6274 3400 | www.vincents.com.au | Adelaide, Brisbane, Canberra, Gold Coast, Melbourne, Sunshine Coast, Sydney.
ABN 44 387 658 295 | Liability limited by a scheme approved under Professional Standards Legislation.

VINCENTS

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.

Vincents Assurance and Risk Advisory



Phillip Miller CA
Director
Canberra, Date: 15 October 2024





Winnunga Nimmityjah Aboriginal Health and Community Services 2024

This work, including all artwork is copyright. Apart from any use as permitted under the Copyright Act 1968. No part may be reproduced by any process without prior written permission from Winnunga Nimmityjah Aboriginal Health and Community Services. Requests and any inquiries concerning reproduction and rights should be addressed to Winnunga Nimmityjah Aboriginal Health and Community Services, Chief Executive Officer, 63 Boolimba Crescent Narrabundah ACT 2604.