

Nunkuwarrin Yunti
of South Australia Inc.

Annual Report

2023 - 2024



Acknowledgment of Country

On behalf of Nunkuwarnin Yunti's Board, Staff and Associate Members, we would like to acknowledge the Kurna people as the custodians of the lands and waters of the Adelaide region, on which we meet today.

We pay respect to elders both past and present. We acknowledge and respect the Kurna people's cultural, spiritual, physical and emotional connection with their land, waters and community, and extend our respect to other Aboriginal and/or Torres Strait Islander Peoples.

Warning

Aboriginal and Torres Strait Islander people are warned that this document contains images of persons who have passed.

Our Mission

To continue to lead the way in the design and delivery of contemporary culturally based health and social and emotional wellbeing services to build a healthy Aboriginal and Torres Strait Islander community.

Our Values

- Caring
- Communication
- Community
- Consistency

Our Purpose

- To provide a diverse range of services and programs within the Adelaide metropolitan region of South Australia dedicated to improving the physical, social and emotional wellbeing, spiritual, cultural and mental health of traditional, rural and urban Aboriginal and Torres Strait Islander people.
- To work cooperatively with other health service providers to respond to and assist with delivering services to traditional, rural and urban Aboriginal and Torres Strait Islander people as their circumstances warrant.
- To promote healthy lifestyle choices amongst Aboriginal and Torres Strait Islander people who utilise the service and to the broader Aboriginal community.
- To reduce the incidence of premature death and chronic disease amongst the Aboriginal and Torres Strait Islander community of South Australia.
- To contribute to the development of a skilled workforce in Aboriginal health.
- To assist Aboriginal and Torres Strait Islander people separated from their families under past laws, practices and policies of Australian governments, to undertake family tracing and reunion activities.
- To promote dedicated and culturally appropriate service responses to the Aboriginal and Torres Strait Islander community from mainstream services.

Artwork

The artwork in this report was created by Executive Manager, Corporate Services - Aaron Williams. The story of this important artwork is:

"Nunkuwarrin Yunti Healing Path" represents the connections that Nunkuwarrin Yunti has across Aboriginal Communities within Metropolitan Adelaide. The large circle represents our Healing Centre on Wakefield Street and the smaller circles are our satellite sites located on the outskirts of the City of Adelaide and the Mid-North & Yorke Peninsula. The lines are connecting us all on a healing path and represents everyone that is Working Together - Doing Right Together for the Health & Wellbeing of Aboriginal Peoples."



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Because of her we can

The journey of Nunkuwarrin Yunti started over 50 years ago, when the late Gladys Elphick MBE (also known as Aunty Glad) and a group of women founded the Council of Aboriginal Women of SA, one of the first Aboriginal organisations in South Australia. We pay respect to Aunty Glad and all those who helped start our organisation.



Chair Report



The 2023-2024 financial year was one of significant change and development for Nunkuwarrin Yunti.

Firstly, I would acknowledge the Kurna people as the Traditional Custodians of the land on which we work and gather, and we pay our respects to Elders past, present and future.

I was appointed Chair on 5 February 2024. Having served on the Board since October 2021 and previously as an employee in Nunkuwarrin Yunti for nearly a decade, I am deeply committed to our mission and values.

In addition to the change in Chair, we also experienced a change in CEO leadership. After a period of ill health and a subsequent sabbatical, Vicki Holmes, stepped down as CEO. Vicki's 42 years of dedicated service to Nunkuwarrin Yunti have been invaluable, and her leadership and guidance have shaped the organisation into what it is today. We extend our heartfelt thanks to Vicki for her many years of service and wish her all the best in her retirement.

Following Vicki's departure, Aaron Williams returned from extended leave to serve as Acting CEO in 2023, ensuring adherence to Vicki's "4Cs" and maintaining organisational governance.

In October 2023, he stepped down to continue his leave, with plans to return in January 2026. We extend our gratitude for his 27 years of service, particularly as Executive Manager, Corporate Services and more recently as Acting CEO.

Phoenix James then moved into the acting CEO role, stepping down in November 2024. We thank him for his contributions during his time both as Executive, Corporate Services and Acting CEO.

Deputy Chair, Ken Tilbrook, has now assumed the role of Acting CEO while we conduct a national recruitment campaign.

As we navigate these leadership transitions, we remain steadfast in our commitment to providing culturally safe and effective services to the Aboriginal and Torres Strait Islander community. We are grateful to our clients for their continued trust and support.

Our dedicated staff are the backbone of Nunkuwarrin Yunti. Their hard work and commitment to delivering high-quality services are essential to our success. We extend our sincere thanks to each and every staff member for their contributions.

Finally, I would like to express my gratitude to my fellow board members for their dedication and expertise. Their guidance and support are invaluable as we work together to shape the future of Nunkuwarrin Yunti.

Together, we will continue to strive for excellence and make a positive impact on the lives of Aboriginal and Torres Strait Islander people.

Toby Dodd
Chairperson

CEO Report



My name is Ken Tilbrook, and I am honoured to have been a part of the Nunkuwarrin Yunti Board of Directors for nearly a decade.

My personal journey, marked by experiences as a member of the Stolen Generation as well as involvement in the Redress scheme and Royal Commission into Abuse and Government Care, has deeply shaped my commitment to supporting our community. I am particularly passionate about Aboriginal men's mental health and am excited to contribute to Nunkuwarrin Yunti's ongoing efforts in this area.

Since assuming the role of Acting CEO in November 2024, I have had the privilege of engaging with our dedicated team and witnessing firsthand the exceptional service they deliver to our clients. Their unwavering commitment and dedication are truly inspiring. I would like to extend my sincere gratitude to our Executive team, Maude Wilson, Jacqui Clarke, Rebekah Scott-Weetra, and Ange Imms, for their invaluable support and guidance during this time.

I am pleased to report that Nunkuwarrin Yunti remains in a sound financial position, having once again recorded a small surplus. This financial stability provides a solid foundation for our future endeavours.

Over the next 12 months, we are focused on implementing a comprehensive operational migration. Key initiatives include:

- **Streamlining Processes:** Reviewing our policies and procedures to optimise our operations.

- **Enhancing Safety and Compliance:** Developing protocols that meet and exceed quality standards.
- **Integrating Cultural Values:** Embedding our cultural heritage into every aspect of our work.
- **Implementing a Change Management Framework:** Facilitating a smooth transition with clear communication and support.
- **Prioritising Employee Well-being:** Fostering a positive and supportive work environment.
- **Embracing a Sustainable Future:** Balancing innovation with stability to secure our long-term goals.

As we embark on this transformative journey, it is crucial to acknowledge our rich history and cultural values.

We are committed to creating a workplace that empowers our staff, upholds the highest safety standards, and exceeds industry benchmarks.

Thank you to our clients, staff, Board and our funders for their support of Nunkuwarrin Yunti during the 2023-24 financial year. I look forward to leading the team during this transition period and working together for the benefit of Aboriginal and Torres Strait Islander people.

Ken Tilbrook
Acting Chief Executive Officer

Members of the Board



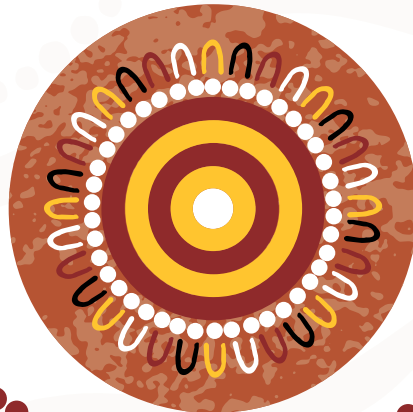
Toby Dodd
Chairperson
*Appointed
5 February, 2024*



Kenneth Tilbrook
Deputy Chairperson



Jeffrey Newchurch
Board Member



Lesley Wilson
Board Member



Debra Walker
Secretary

Health Services Report

2023-2024 was a year of significant growth and achievement for our health services. We continued to provide high-quality, accessible care to our community, focusing on preventative health, early intervention, and holistic wellbeing.

Our primary care services remained a cornerstone of our offerings. We continued to deliver our chronic disease management programs to better support individuals living with long-term conditions. We also offered comprehensive dental services to ensure optimal oral health for our community.

Our mental health services, including the Paanthi program and Culture Care Connect, addressed the holistic needs of our patients. These programs provided culturally safe and accessible support to individuals and families experiencing mental health challenges.

In the realm of women's and children's health, we prioritised early intervention and support. Our Australian Family Partnership Program, Connected Beginnings, Strong Mums Solid Kids and our in-house Supporting Early Years program provided essential services to families during critical developmental stages.

These services were conveniently accessible across our city, northern, and southern locations. As we look to the future, we remain committed to delivering compassionate, evidence-based care that empowers individuals and families to live healthier lives.



Clinic Services



Chronic Disease Management



Culture Care Connect



Dental



Paanthi



Strong Mums, Solid Kids



Australian Family Partnership Program



Supporting Early Years and Connected Beginnings

Primary Care Services

Strengthening Our Foundation

In the 2023-2024 financial year, Nunkuwarrin Yunti embarked on a significant journey of service enhancement and systems optimisation. We partnered with external consultants, Infospring, to streamline our operations and improve efficiency. Key initiatives included:

- **Process Redesign:** Streamlining processes, such as the recall process and contractual reporting to reduce administrative burden and improve efficiency.
- **Data-Driven Decision Making:** Designing comprehensive dashboards to monitor key performance indicators, enabling data-driven decision-making and identifying areas for improvement.
- **Digital Transformation:** Implementing a robust cybersecurity framework, conducting thorough system audits, and developing a comprehensive data governance framework to protect sensitive information and ensure compliance with regulatory requirements.
- **System Upgrades and Innovations:** Mapping the upgrade of the Communicare system to enhance its functionality and user experience, and designing a state-of-the-art WHS system with electronic incident forms and centralised triage to improve workplace safety and incident reporting.

Expanding Clinical Capabilities and Enhancing Client Experience

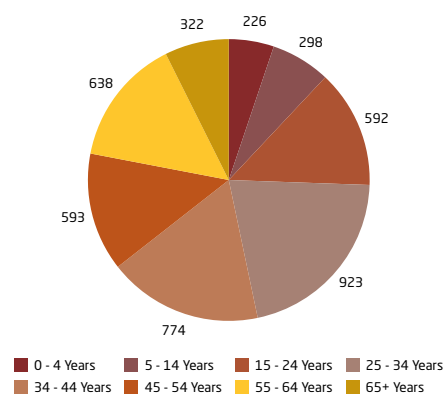
To provide even more comprehensive care, we invested in expanding our clinical workforce. We appointed dedicated specialists in vaccination and mental health, further enhancing our ability

to address the diverse needs of our community.

To enhance the client experience, we realigned our medical reception team with our health services programs. This strategic move improved communication and coordination, resulting in more efficient and effective service delivery.

Key Milestones and Achievements

- **Clinical Workforce Expansion:** Increased the number of GP FTEs to meet the growing demand for healthcare services, as well implementing the Duty GP service providing on the day/walk in appointments.
- **Increase in Medicare Rebates:** There was a 50% increase year on year for Medicare items, resulting in better healthcare for our clients.
- **Enhanced Health Check Services:** Conducted 1251 health checks.
- **Even spread across age groups:** We saw an even spread across the different age groups of our clients.
- **Strengthened Syphilis Program:** Actively participated in the “test and treat” model to address rising syphilis infection rates.



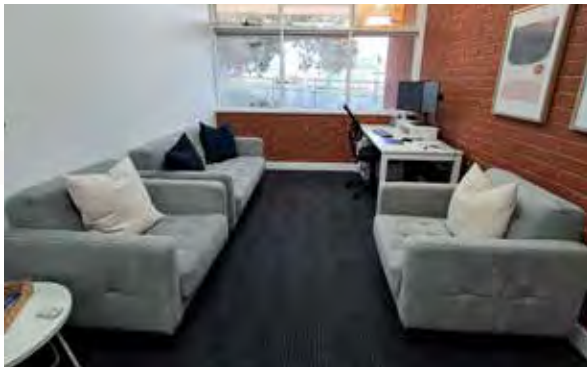
Age distribution of our clients



Primary Care Services team at an expo promoting STI awareness.



The Paanathi and AFPP team at our new Marion site.



A counselling room at our Marion site.



Our Christmas 715 Check campaign.

- **Expanded Counselling Services:** Relocated our southern Paanathi Counselling services to a new, purpose-built site at Marion to enhance service delivery. This site is co-located with Sonder and Headspace, with our Australian Family Partnership Program also utilising the space.

Embracing the Recovery Model

Nunkuwarrin Yunti's Mental Health Service is committed to the recovery model, empowering individuals to achieve better well-being. Our team of mental health professionals provides comprehensive support services, including assessment, crisis intervention, and clinical care.

Strengthening Partnerships and Our Future Outlook

We focused on building strong internal partnerships within the Nunkuwarrin Yunti team while forging external collaborations, such as the Rheumatic Heart Disease program and the Flinders University Optometry partnership.

Our team achieved significant milestones, including the adoption of e-prescriptions and e-fax, and demonstrated a commitment to data-driven decision-making through increased NKPI data and reporting.

As we look to the future, we are excited to announce our relocation from Brady Street to a larger site, which will enable us to further expand our services and better serve our community.

Women, Children and Family Health

Australian Family Partnership Program

The Australian Family Partnership Program (AFPP) continued to thrive, supporting an increasing number of families from pregnancy to their child's second birthday. In the past year, we welcomed 78 new referrals, bringing the total to 314 since the program's inception.

We celebrated 12 family graduations, marking a significant milestone for both families and staff. A total of 49 families have now graduated from the program since 2020.

To enhance accessibility, we relocated to a new site in Salisbury North and continued to provide monthly group sessions at both this location and the SA Government Taikurrendi Children and Family Centre in Christies Beach.

The team actively engaged with the community, participating in cultural events such as NAIDOC marches and the Nunkuwarrin Yunti Aboriginal Spirit Colour Fun Run.

We are excited to explore opportunities for future growth, including increasing



AFPP graduate Jessica with son Amari.

the number of families supported, particularly in southern Adelaide. We are also partnering with Preventive Health SA to provide Pepi Pods to 50 families annually over the next three years, promoting safe sleep practices and supporting infant health.

Strong Mums, Solid Kids

The Strong Mums Solid Kids (SMSK) program focuses on improving early childhood health and development while supporting families. Key achievements include increased registrations for children under one year, allowing SMSK to assist more families.

SMSK has also fostered strong collaborations with various organisations to provide culturally safe and comprehensive care. In maternity care, SMSK has developed partnerships with the Northern Aboriginal Birthing Program and the Womens and Childrens Hospital's Ngangkita Ngartu program to enhance access to culturally appropriate antenatal and postnatal care.

The Healthy Kids team provided comprehensive health checks, immunisations, and support for children with complex needs. The number of children accessing Healthy Kids has significantly increased. SMSK emphasises a strengths-based approach, focusing on family strengths and celebrating their successes.

We also launched the Little Murras pilot program, a culturally sensitive initiative aimed at reducing barriers and negative associations with Child Development Checks (CDCs). By offering free screenings to children aged 0-5, we empowered families to better understand their child's development and support their growth.

Collaborations with the Office of the Early Years Development and The Kids Institute are ongoing to evaluate the program's impact and improve service delivery. The Little Murras Therapeutic Playgroup provides a valuable space for children to engage in play and receive support while awaiting NDIS assistance.

Strengthening the Early Years

The Strengthening Early Years (SEY) program witnessed significant growth and achievements. Consultant Dana Shen continued to provide invaluable support to families and the SEY team in co-designing family support groups.

We implemented a range of activities, including cultural outings, baby massage sessions, and child development workshops, based on family priorities and feedback. Lydia from Emerging Minds collaborated with families to develop culturally informed resources for pregnancy, birthing, and early childhood.

We also acknowledge the contributions of departing staff members, Tinarra, Aunty Colleen, and Kath, and express our gratitude to all Nunkuwarrin Yunti staff who have supported families through the SEY program.

Our plans for the next 12 months include family-led cultural activities, implementing a new staffing structure, welcoming new families, developing an interactive toolkit, and completing work with Emerging Minds.

What families say about the SEY Family Support Group:

"When I came here, it was only me and my baby, and another baby and their parent. Now we have got a whole group of families and babies, they make all good memories, and they got all best friends now...we all stay real connected."



AFPP interstate visitors from Durri, New South Wales



SEY Parent First Aid training.



Little Murras Therapeutic playgroup.



The Nunkuwarrin Yunti team at the Connected Beginnings Service expo.

"We see all the children learning at different stages...understanding that not all kids are the same."

"I'm not the Aboriginal parent, but my child's Dad is. I want him (my child) to learn about his culture and connect him to his culture."

We would like to acknowledge and thank the Paul Ramsey Foundation for providing the SEY funds for this Project, in partnership with the Australian Communities Foundation.

Connected Beginnings

Connected Beginnings is a new program aimed at integrating early childhood, child and family health, and family support services. In early 2023, we secured funding as the Connected Beginnings Health Partner and established a team to collaborate with the Salisbury Playford Connected Beginnings Program.

We actively participated in the Salisbury/Playford Connected Beginnings Aboriginal Leadership Group and Aboriginal Early Childhood Committees.

We also attended the National Gathering in Alice Springs and contributed to various family events, including the Deadly Kids Back to School and Service Expo.

In addition to our work in Salisbury and Playford, we were contracted as the Health Partner for Connected Beginnings in Port Adelaide, commencing in July 2024. We are committed to strengthening collaborations with Aboriginal communities, early childhood health, education, and family services to support Aboriginal children's health and development.

Maternal Child Health Continuity of Care Protocols Project

We participated in a statewide program to improve continuity of care for Aboriginal families from pregnancy to a child's sixth birthday. We established a project team, including a project coordinator, maternal and child health linkers, and a service navigator.

The project involved mapping linker role boundaries, identifying linkages with other health professionals, and developing client journey pathways. We collaborated with the SA West Coast Aboriginal Community Controlled Health Network to explore opportunities for collaboration and information sharing.

We collected valuable insights from clients and staff, contributing to the SA Health Continuity of Care Protocols Program through regular working group activities and a detailed final report.

While the project concluded on June 30, 2024, we believe the linker role is a valuable addition to the health workforce at Nunkuwarrin Yunti. Clients and families highlighted the importance of the linker's support in navigating the healthcare system, providing reassurance, and fostering cultural connections.

Culture and Community Report

2023-2024 was a year of significant impact for our community services, as we continued to deliver vital support to vulnerable individuals and families. We remained committed to addressing complex social issues and empowering our community to thrive.

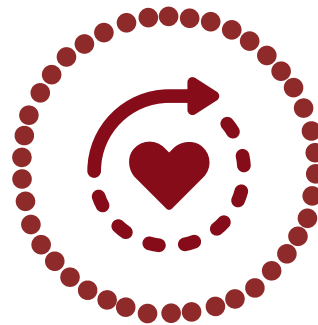
Our Harm Minimisation program played a crucial role in reducing the harm associated with alcohol and other drug abuse. By providing evidence-based interventions and support services, we helped individuals and families affected by substance misuse.

The Hospital Administration, Reception, and Transport service ensured seamless access to healthcare for our clients. By providing reliable transportation to appointments, we removed barriers and improved health outcomes.

Our Link Up program connected individuals from the Stolen Generations with their families, fostering healing and reconciliation. Additionally, the Redress program provided support to survivors of institutional child sexual abuse, empowering them to seek justice and healing.

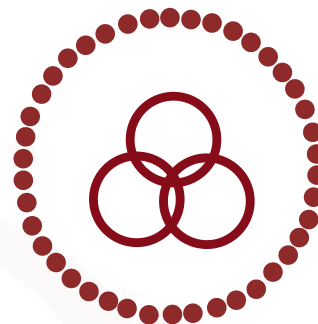
The Strong Families, Strong Communities program focused on building stronger, safer families. By addressing family violence and child protection issues, we promoted healthy family dynamics and positive child development.

Finally, the Tackling Indigenous Smoking program empowered community members to adopt healthier lifestyles and reduce smoking rates. Through education, awareness campaigns, and culturally appropriate support, we worked towards creating a healthier future for our community.



Harm Minimisation

**Hospital Administration
Reception Transport**



Link Up

Redress



**Strong Families,
Strong Communities**



**Tackling
Indigenous
Smoking**



Social and Emotional Wellbeing (SEWB)

Harm Minimisation Team (HMT)

Our HMT provided intensive one-on-one case management, supporting clients to access detox and rehab services. Using a client-centred, holistic, and harm reduction approach, the team empowered individuals to minimise negative consequences associated with substance use and work towards their recovery goals. With a fully staffed team operating five days a week, the HMT also delivered critical outreach services to vulnerable individuals. Key highlights include:

- **Professional Development:** HMT staff prioritised continuous learning and growth, participating in specialised training such as Needle and Syringe Program Training with Drug and Alcohol Services SA and comprehensive Workforce Development Counselling and Support.
- **Community Engagement:** The team actively engaged with the broader community, with a number of Nunkuwarrin Yunti staff representing the organisation at conferences across the country.

Towilla Purruuttiappendi (TP)

The TP service provided crucial one-on-one case management, offering social and emotional support to clients throughout the year. Staff advocated tirelessly on behalf of individuals, working with housing providers, the Department for Child Protection (DCP), Centrelink, and other government departments to ensure access to essential services and entitlements. This dedicated support helped clients navigate complex systems and achieve greater stability in their lives.

Emergency Relief

Recognising the urgent needs of the

community, we provided essential emergency relief support to a number of our clients over the 2023-24 financial year, this included:

- **Supermarket Vouchers:** 1591 distributed
- **Material Aid/Payment:** 475 instances
- **Bus Tickets:** 325 provided
- **Client Information/Advocacy:** 276 cases
- **Petrol Vouchers:** 105 distributed
- **Referrals from other Supports:** 62
- **Financial Counselling:** 11 cases
- **Utility Payments:** 2 made
- **Accommodation Support:** 1 instance
- **Face-to-Face Client Visits:** 1646

Aboriginal Disability Liaison

Our Aboriginal Disability Liaison Officer (ADLO) played a vital role in supporting vulnerable community members to access and navigate the complexities of the National Disability Insurance Scheme (NDIS). Working closely with individuals and their families, the ADLO provided culturally appropriate assistance, helping them understand the NDIS, complete applications, and connect with relevant support services. This crucial work ensured positive outcomes for community members, empowering them to access the supports they need.

Link Up

The Link Up SA team continued its unwavering dedication to reconnecting families and individuals separated by forced removal. Key achievements during the year include:

- **Team Strength and Support:** The fully staffed team remained committed to their mission, actively supporting numerous reunions and providing assistance to those in need.



Aboriginal Mental Health First Aid Training for our SEWB team, coordinated by the PDU team.



Emily at one of our Tackling Indigenous Smoking Cooking Sessions.



Participants of the 2023 Aboriginal Spirit Colour Fun Run.



Our Ladies Pamper Day at the Wakefield Street office.

- **Professional Development:** Sarah Lindsay, the Link Up Team Manager, further enhanced her expertise by completing a Certificate IV in Stolen Generations and Case Management. Additionally, the team collectively underwent Mental Health First Aid Training to equip themselves with essential skills to support our clients' well-being.
- **Community Partnerships:** The team fostered strong collaborations with various external agencies, including the SA Museum and the Lutheran Archives, to broaden their impact and reach.

Redress

Nunkuwarrin Yunti remained a steadfast advocate for survivors of institutional sexual abuse, actively assisting them in navigating the complexities of the National Redress Scheme. During the past year, we supported a number of clients to successfully receive outcomes or payments, demonstrating the team's tireless efforts and dedication.

Strong Families, Strong Communities (SFSC)

The SFSC Program launched successfully in late November 2024, supporting families with children of all ages. The program focuses on strengthening family functioning, encouraging self-determination, and fostering cultural connections. We support families facing challenges such as family violence, substance use, and mental health issues, prioritising cultural acknowledgment and support in our approach.

Tackling Indigenous Smoking

Our Tackling Indigenous Smoking (TIS) team implemented a comprehensive strategy to address the pervasive issue of Indigenous smoking. Key initiatives included:

- **Community Education and Awareness:** The team proactively engaged with the community, delivering education sessions in primary and secondary schools. These sessions focused on the detrimental effects of smoking and vaping, providing essential information to young people. Social media campaigns were also strategically employed to raise awareness about the risks associated with tobacco use.
- **Community Engagement and Events:** TIS actively participated in various community events, including Apology Day, the Aboriginal Spirit Colour Fun Run, Ladies Pamper Day, NAIDOC Week, Reconciliation Week, and the Port Adelaide Power Cup.
- **Cultural Programs and Empowerment:** The team organised culturally significant programs and workshops, such as the Men’s Cultural Wellbeing Camp and the 10 Week Cooking Program. These initiatives not only promoted cultural heritage but also integrated smoking cessation messages into a culturally relevant context.



Closing the Gap

Over 3,000 people gathered on Kurna Country at the Adelaide Showgrounds to celebrate Closing the Gap, a free community event. Organised by Nunkuwarri Yunti and Sonder, this event brought together Indigenous and non-Indigenous communities to promote equality and celebrate Aboriginal and Torres Strait Islander cultures.

With 150 stalls, a vibrant marketplace, live entertainment, and children’s activities, the day was a resounding success. By showcasing services, fostering connections, and inspiring action, the 2024 event contributed to ‘closing the gap’. See some photos from the day on the right.



Corporate Services Report

Corporate Services played a pivotal role in supporting the organisation's strategic objectives.

The Business Support Services Unit (BSSU) is a vital component of our organisation, providing essential operational support across various functions. This included managing our fleet, facilities, and ICT to ensure our employees had the necessary tools and resources to work efficiently.

The Finance team continued to manage our financial resources, monitoring performance, and providing strategic financial advice.

The new look People and Safety team focused on attracting, developing, and retaining our talented workforce.

Our People Development Unit (PDU) enhanced the Aboriginal workforce skills through our Registered Training Organisation (RTO) and continued to collaborate with external partners to facilitate further learning and development opportunities.

Marketing and Communications promoted our brand and services, managed corporate communications, and handled media relations.

Finally, Quality, Safety, and Reporting ensured compliance with standards, regulations, and reporting requirements, managing accreditation processes and maintaining a strong focus on risk management and continuous improvement.



Business Support Services

Finance



People and Safety

People Development



Marketing and Communications

Quality, Safety and Reporting



Business Support Services

To enhance safety and efficiency, we replaced our entire fleet with new vehicles, including KIA Sportages, Mitsubishi Tritons, and a KIA Carnival. These vehicles are equipped with advanced safety features such as driver assist, increased airbags, and satellite navigation. Additionally, we upgraded our GPS tracking system to 5G for improved coverage.

To optimise our operations, we relocated several sites, including SEWB, AFPP, PDU, RTO, and the Aboriginal Sobriety Group. We also made significant improvements to our Kilburn site, including upgrading fire compliance and expanding storage space. To accommodate our growing needs, we converted office and clinic spaces across our sites and implemented electronic card access for enhanced security.

To support our digital transformation, we transitioned our phone system from Microsoft Teams to RingCentral. We also upgraded internet connections to improve speed and reliability. Furthermore, we refreshed our network infrastructure with Cisco Meraki Wi-Fi, deployed Intune and Autopilot for streamlined device management, and implemented Always-On-VPN for secure remote access.

Looking ahead, we plan on delivering further office upgrades, relocation of Brady Street to a new northern site, and flag pole installations to proudly display the Aboriginal and Torres Strait Island flags.

Finance

The 2023-24 financial year saw a slight increase in operational revenue, rising from \$18.9 million to \$20.7 million. This growth was primarily driven by increased grant funding, medical rebates, and interest income.

Despite this revenue growth, the comprehensive income attributable to members of the entity for the year decreased from \$5.8 million to \$70,380. A significant factor contributing to the previous year's higher result was a \$5.0 million revaluation gain on land and buildings.

Our financial position remains strong, with total assets increasing to \$37.7 million. This positive trajectory reflects our continued commitment to financial sustainability and strategic investments in our operations.

People and Safety

Over the past year, the People and Safety team has experienced growth, converting from a single HR officer to an experienced team of two including a General Manager of People and Safety and a HR Coordinator. This growth has been instrumental in streamlining operations and enhancing the team's capacity to provide support across all our sites. Positive feedback has been received that there has been marked improvement in personalised support for employees and management alike.

Key initiatives have been launched to lay a strong foundation for the upcoming year.

A major focus has been on performance reviews, with the team working to establish a comprehensive and structured system that allows for transparent feedback and career development discussions. This initiative is expected to foster a culture of continuous improvement and accountability across Nunkuwarrin Yunti and will roll out in the first quarter of 2025.

We have made significant strides in refining the recruitment process with the aim of improving new hire experience and increasing Aboriginal and Torres

Strait Islander representation within the organisation. The team has developed a more engaging, informative induction and onboarding experience that will ensure new employees feel supported from day one.

Looking ahead, these initiatives will not only enhance employee satisfaction but also contribute to higher retention. The foundation set this year positions the People and Safety team to further strengthen its impact in the coming 12 months.

People Development

Our Registered Training Organisation continued to deliver high-quality training programs, culminating in the graduation of eight students from the Certificate IV in Stolen Generation and Research Case Management from across Australia.

In collaboration with AIATIS, PDU was actively involved in re-writing new resources for the Certificate IV course, with the aim of finalising the curriculum in early to mid-2025.

Additionally, the development of the Diploma of Narrative Approaches for Aboriginal People is ongoing, including the planning of a 'Train the Trainer' workshop for previous diploma graduates to facilitate the new course in 2025. The AOD skill set development is nearing completion, with pilot programs scheduled for 2025.

To support future growth, the Unit will recruit two Educator positions in the 2025. The team also successfully navigated the move from South Terrace in June, 2024.

The Workforce Development Support Unit has made significant strides. The NIAA SEWB forums have hosted renowned speakers such as Dr. Marshall



We moved from Christies Beach into a new purpose built location at Marion.



Some of our refreshed vehicle fleet.



Cert IV Stolen Generations Family Research and Case Management Graduates



After many years, the RTO officially moved from South Terrace to Wakefield Street.

Watson and Matt Ball, sharing valuable insights with the SEWB workforce. The Unit has held statewide and regional forums, as well as meetings with SEWB managers nationally and in South Australia.

While the team has bid farewell to two long-serving members, this opens doors for new talent and fresh perspectives. Looking ahead, the Unit plans to deliver SEWB 2025 Forums in local and regional areas, fostering stronger community connections.

Marketing and Communication

The Marketing and Communications function has continued to elevate Nunkuwarrin Yunti's brand and community engagement. Key achievements include:

- **Enhanced Social Media Presence:** Increased engagement on social media platforms, sharing important updates and events.
- **Community Partnerships:** Strengthened relationships with key stakeholders and community partners through strategic collaborations.

Looking ahead to the next financial year, we are excited to welcome a new Marketing and Communications Advisor.

This role will be instrumental in driving our digital transformation, overseeing the redesign of our website, and creating engaging flyers and promotional materials. The Advisor will also take the lead on managing our social media presence, ensuring we stay connected with our community.

Quality, Safety and Reporting

The Quality, Safety and Reporting (QSR) team has been instrumental in ensuring the organisation's ongoing commitment to quality, safety, and compliance.

Key activities and achievements for the 2023-2024 financial year include:

- **Research Project Oversight:** Monitored and supported research projects to maintain high standards and ethical considerations.
- **External Partner Support:** Assisted external partners, Infospring with the Communicare review and upgrade.
- **Risk Management and Continuous Improvement:** Implemented risk management strategies and drove continuous quality improvement initiatives.
- **Contract Management Enhancement:** Contributed to the project to uplift contract management practices across the organisation.
- **Organisational Document Review:** Supported the Director, Organisational Strategy in reviewing and updating Nunkuwarrin Yunti's documents.
- **Accreditation Support:** Provided essential support for various accreditations, including RACGP/AGPAL, NSQHSS Mental Health accreditation, Australian Service Excellence Standards (ASES) and ASQA (for our Registered Training Organisation).

The QSR team remains dedicated to upholding the highest standards of quality and safety, ensuring the Nunkuwarrin Yunti's continued success.

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

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NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108

COMMITTEE MEMBERS' REPORT

The committee presents their report, together with the financial statements, on Nunkuwarrin Yunti of South Australia Incorporated for the year ended 30 June 2024.

Committee members

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

Toby Dodd	Chairperson (appointed 05/02/2024)
Shane Mohor	Chairperson (resigned 11/12/2023)
Kenneth Tilbrook	Deputy Chairperson
Debra Walker	Secretary
Jeffrey Newchurch	Board Member
Lesley Wilson	Board Member
Tim Agius	Board Member (resigned 31/10/2023)

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

Principal Activities

The principal activities of the association during the financial year are the provision of health and wellbeing services to the Aboriginal and Torres Strait Islander community.

No significant change in the nature of these activities occurred during the year.

Significant Changes in the State of Affairs

There was no significant change in the state of affairs of the association during the year

Operating results

The surplus of the association for the year was \$56,182 (2023 \$822,313).

Subsequent events

There has not been any matter or circumstance occurring subsequent to the end of the financial year and not disclosed in the financial statements that has significantly affected, or may significantly affect, the operations of the association, the results of those operations, or the state of affairs of the association in future financial years.

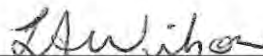
Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2024 has been received and can be found on page 17 of the financial report.

Signed in accordance with a resolution of the Committee



Board member



Board member

Dated this 25 day of 9 2024

25 / 9 / 24

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Revenue and other income	2	20,718,417	18,924,250
Employee Benefit Expense		(14,150,785)	(12,628,429)
Audit, legal and consultancy fees		(635,563)	(215,550)
Computer Costs		(297,605)	(295,798)
Depreciation and Amortisation	7,8	(1,066,506)	(952,059)
Finance Costs		(56,573)	(20,298)
Insurances		(120,213)	(113,764)
Medical Supplies		(170,058)	(155,403)
Motor Vehicle expenses		(137,132)	(137,331)
Occupancy Costs		(507,291)	(481,374)
Program costs, client Services & resources		(2,564,296)	(2,383,422)
Repairs, replacement & maintenance		(295,321)	(267,329)
Sundry expenses		(324,523)	(254,833)
Staff training, development & travel		(336,369)	(196,347)
Current year surplus before income tax		56,182	822,313
Income tax expense		-	-
Net Current year surplus		56,182	822,313
Other comprehensive income			
Fair value gains on land and buildings at fair value through other comprehensive income, net of tax		-	4,977,732
Fair value gains on financial assets at fair value through other comprehensive income, net of tax		14,198	6,905
Total comprehensive income for the year		70,380	5,806,950
Total comprehensive income attributable to members of the entity		70,380	5,806,950

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	8,323,155	7,553,720
Accounts receivable and other debtors	4	563,709	283,992
Financial assets	6	8,332,881	8,140,500
Other current assets	5	236,733	222,729
TOTAL CURRENT ASSETS		<u>17,456,478</u>	<u>16,200,941</u>
NON-CURRENT ASSETS			
Financial assets	6	977,850	957,963
Property, plant and equipment	7	17,950,753	18,348,976
Right of use assets	8	1,334,885	1,134,561
TOTAL NON-CURRENT ASSETS		<u>20,263,488</u>	<u>20,441,500</u>
TOTAL ASSETS		<u>37,719,966</u>	<u>36,642,441</u>
CURRENT LIABILITIES			
Accounts payable and other payables	9	1,349,636	1,169,293
Contract liabilities		4,488,791	3,410,962
Employee provisions	10	1,799,565	2,302,733
Lease liabilities	11	326,417	306,542
TOTAL CURRENT LIABILITIES		<u>7,964,409</u>	<u>7,189,530</u>
NON-CURRENT LIABILITIES			
Employee provisions	10	367,041	346,518
Lease liabilities	11	1,047,622	835,880
TOTAL NON-CURRENT LIABILITIES		<u>1,414,663</u>	<u>1,182,398</u>
TOTAL LIABILITIES		<u>9,379,072</u>	<u>8,371,928</u>
NET ASSETS		<u>28,340,894</u>	<u>28,270,513</u>
EQUITY			
Retained surplus		15,391,424	15,335,242
General reserve	12	650,000	650,000
Asset revaluation surplus	12	12,359,256	12,359,256
Financial Asset Reserve	12	(59,787)	(73,985)
TOTAL EQUITY		<u>28,340,894</u>	<u>28,270,513</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	Retained Surplus	Asset Revaluation Surplus	Financial Asset Reserve	General Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2022	14,512,929	7,381,524	(80,890)	650,000	22,463,563
Comprehensive income					-
Net surplus for the year	822,313	-		-	822,313
Fair value gains on land and buildings at fair value through other comprehensive income, net of tax		4,977,732			4,977,732
Fair value gains on financial assets at fair value through other comprehensive income, net of tax			6,905		6,905
Total comprehensive income attributable to members of the entity for the year	822,313	-	6,905	-	5,806,950
Balance at 30 June 2023	15,335,242	12,359,256	(73,985)	650,000	28,270,513
Balance at 1 July 2023	15,335,242	12,359,256	(73,985)	650,000	28,270,513
Comprehensive income					
Net surplus for the year	56,182	-		-	56,182
Fair value gains on financial assets at fair value through other comprehensive income, net of tax			14,198		14,198
Total comprehensive income attributable to members of the entity for the year	56,182	-	14,198	-	70,380
Balance at 30 June 2024	15,391,424	12,359,256	(59,787)	650,000	28,340,894

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.

ABN: 59 643 754 108

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from funding bodies, members and customers		23,143,928	20,469,384
Payments to suppliers and employees		(21,826,909)	(18,190,615)
Interest received		301,697	16,707
Interest Paid		(56,573)	(20,298)
Net cash provided by (used in) operating activities		<u>1,562,143</u>	<u>2,275,178</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for plant and equipment		(248,009)	(628,660)
Cash distributions from financial assets		27,780	32,137
Payments for financial assets		(192,381)	(2,751)
Receipts from disposal of plant and equipment		8,883	5,043
Net cash used in investing activities		<u>(403,727)</u>	<u>(594,231)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayments of Finance Leases		(388,981)	(360,233)
Net cash provided by (used in) financing activities		<u>(388,981)</u>	<u>(360,233)</u>
NET INCREASE IN CASH HELD		769,435	1,320,714
Cash at the beginning of the financial year		<u>7,553,720</u>	<u>6,233,006</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	3	<u><u>8,323,155</u></u>	<u><u>7,553,720</u></u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1 - SUMMARY OF MATERIAL ACCOUNTING POLICIES

The financial statements cover Nunkuwarrin Yunti of South Australia Incorporated as an individual entity. Nunkuwarrin Yunti of South Australia Incorporated is an association incorporated in South Australia and operating pursuant to the *Australian Charities and Not-for-profits Commission Act 2012*.

The material accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ("AASB") that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified DisclosureS issued by the Australian Accounting Standards committee (AASB) and the Australian Charities and Not-for-profits Commission Act 2012. The association is a not-for-profit association for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

Critical Accounting Estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also required management to exercise its judgement in the process of applying the association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant, are disclosed in note 1(r).

Accounting Policies

(a) Income Tax

The Association is not subject to income tax and therefore no income tax expense or income tax payable is shown in the financial statements.

(b) Fair Value of Assets and Liabilities

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

(c) Property, Plant and Equipment

Property

Land and buildings are shown at fair value, based on periodic, at least every 3 years, valuations by external independent valuers, less subsequent depreciation and impairment for buildings. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Increases in the carrying amounts arising on revaluation of land and buildings are credited in other comprehensive income through to the revaluation surplus reserve in equity. Any revaluation decrements are initially taken in other comprehensive income through to the revaluation surplus reserve to the extent of any previous revaluation surplus of the same asset. Thereafter the decrements are taken to profit or loss.

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(e) for details of impairment).

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

(c) Property, Plant and Equipment (cont)

Plant and equipment

The cost of fixed assets constructed within the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Buildings	5% - 10%
Leasehold Improvements	10% - 20%
Plant, Equipment, furniture and fittings	10% - 50%

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

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the association. Gains and losses on disposals are determined by comparing net proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they occur. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained surplus.

(d) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the association becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

A financial liability cannot be reclassified.

Financial asset

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

(d) Financial Instruments (cont)

Impairment

Financial asset impairment is assessed at the end of each financial period using the expected credit loss (ECL) model, except for assets classified as FVTPL. It is calculated by deducting from the contractual cash flows due to the entity the cash flows that the association expects to receive, discounted at a rate that approximates the effective interest rate at inception.

The association considers a financial asset is in default when internal or external information indicates that the outstanding contractual amounts are unlikely to be received. Financial assets are written off when there is no reasonable expectation of recovering the contractual cash flows.

(e) Impairment of Assets

At the end of each reporting period, the Association reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

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

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

(f) Right-of-use assets

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

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

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

(g) Employee Provisions

Short-term employee benefits

Provision is made for the association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The association's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Long-term employee benefits

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

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

(h) Cash and Cash Equivalents

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

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

(i) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(e) for further discussion on the determination of impairment losses.

(j) Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Capital grants

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

The association recognises income in profit or loss when or as the association satisfies its obligations under the terms of the grant.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the association.

Interest Income

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

(k) Goods and Services Tax (GST)

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

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

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

(l) Comparative Figures

When required by Accounting Standards or for improved presentation of the financial report, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

(m) Accounts Payable and Other Payables

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

(n) Provisions

Provisions are recognised when the association 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 recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(o) Contract Liabilities

Contract liabilities represent the incorporated association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

(p) Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the association's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

(q) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

(r) Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

(i) Useful lives of property, plant & equipment

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

(ii) Employee benefits provision

As described in note 1(g), the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

(r) Critical accounting judgements, estimates and assumptions (cont)

(ii) Employee benefits provision (cont)

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the association expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the association believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

(iii) Accruals

The Accruals at reporting date have been reviewed to determine whether there is any objective evidence that any of the accruals are payable. An payable provision is included for any accrual where the entire balance is not considered received. The provision is based on the best information at the reporting date.

(iv) Performance obligations under AASB15

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

(v) Lease term and Option to Extend under AASB16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the association will make. The association determines the likeliness to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the association.

(s) Economic Dependence

The association is dependent on Federal and State Government Departments(" Departments") for the majority of its revenue used to operate the business. At the date of this report, the committee has no reason to believe the Departments will not continue to support the association.

NOTE 2: REVENUE AND OTHER INCOME

	2024	2023
	\$	\$
Revenue from contracts with customers		
State & Federal Grant Revenue	16,126,938	15,216,003
Other Grant Revenue	2,614,824	2,268,531
Rental Income	30,000	30,000
Medical Rebates & Incentives	1,453,053	1,132,952
Total Contract Income	<u>20,224,815</u>	<u>18,647,486</u>
Non-contract Income		
Interest	395,830	197,618
Investment Income	53,055	33,559
Donations & bequests	177	100
Gain on disposal of non current assets	8,883	5,043
Other	35,657	40,444
Total Non-contract Income	<u>493,602</u>	<u>276,764</u>
TOTAL REVENUE AND OTHER INCOME	<u>20,718,417</u>	<u>18,924,250</u>
Government revenue (including Grants)		
Commonwealth Government		
Department of Health	12,726,224	12,204,189
National Indigenous Australians Agency	3,510,259	3,134,871
Department of Social Services	362,130	506,655
	<u>16,598,613</u>	<u>15,845,715</u>
State Government		
South Australian Department of Health & Wellbeing	698,279	409,696
South Australian Department of Human Services	7,892	-
South Australian Department of Education	260,424	72,789
South Australian Attorney-General's Department - Aboriginal Affairs and Reconciliation	14,782	20,755
	<u>981,377</u>	<u>503,240</u>
Total Government Revenue	<u>17,579,990</u>	<u>16,348,955</u>

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 3 - CASH AND CASH EQUIVALENT ASSETS	2024	2023
	\$	\$
Cash at bank	8,321,625	7,551,770
Cash on hand	1,530	1,950
	<u>8,323,155</u>	<u>7,553,720</u>
Reconciliation of cash		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to items in the Statement of Financial Position as follows:		
Cash and cash equivalents	<u>8,323,155</u>	<u>7,553,720</u>
 NOTE 4 - ACCOUNTS RECEIVABLE AND OTHER DEBTORS	 2024	 2023
	\$	\$
Current		
Accounts receivable	91,094	6,560
Other Debtors	472,615	277,432
Total Current Accounts Receivable and Debtors	<u>563,709</u>	<u>283,992</u>
 NOTE 5 - OTHER CURRENT ASSETS	 2024	 2023
	\$	\$
Prepayments	236,733	222,729
	<u>236,733</u>	<u>222,729</u>
 NOTE 6 - FINANCIAL ASSETS	 2024	 2023
	\$	\$
Current Asset		
Financial assets at amortised cost - Term deposits	8,332,881	8,140,500
	<u>8,332,881</u>	<u>8,140,500</u>
Non-current Assets		
Financial assets at fair value through other comprehensive income		
- Investments - Units in unlisted unit trusts	977,850	957,963
	<u>977,850</u>	<u>957,963</u>
Total Financial Assets	<u>9,310,731</u>	<u>9,098,463</u>
 NOTE 7 - PROPERTY, PLANT AND EQUIPMENT	 2024	 2023
	\$	\$
Freehold Land & buildings:		
At independent valuation - 2023	17,800,000	17,800,000
At cost	142,856	-
	<u>17,942,856</u>	<u>17,800,000</u>
Less: Accumulated Depreciation	485,863	-
	<u>17,456,993</u>	<u>17,800,000</u>
 Plant and equipment at cost	 1,495,135	 1,575,410
Less: Accumulated Depreciation	1,058,594	1,097,203
	<u>436,541</u>	<u>478,207</u>
 Leasehold Improvements - at cost	 161,243	 165,303
Less Accumulated Depreciation	104,024	99,220
	<u>57,219</u>	<u>66,083</u>
 Work In Progress	 -	 4,686
	<u>-</u>	<u>4,686</u>
Total Property, Plant & Equipment	<u>17,950,753</u>	<u>18,348,976</u>

A caveat is held by ATSIC over the property located at Wakefield Street Adelaide placing restrictions on the sale of the property.

Asset Revaluations - Land & buildings

On 30 June 2023 the freehold land & buildings held by the Association was valued by an independent valuer, M3 Property. The fair value of the freehold land and buildings was determined to be \$17,800,000. The fair value of the freehold land & buildings increased by \$4,997,732.

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 7 - PROPERTY, PLANT AND EQUIPMENT (cont)

Movements in carrying amounts

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

	Freehold Land & Buildings \$	Plant & Equipment \$	Leasehold Improvements \$	Work In Progress \$	Total \$
Balance at 1 July 2023	17,800,000	478,207	66,083	4,686	18,348,976
Additions/Transfers	142,856	109,839	-	(4,686)	248,009
Disposals at book value	-	-	-	-	-
Depreciation expense	(485,863)	(151,505)	(8,864)	-	(646,232)
CARRYING AMOUNT AT 30 JUNE 2024	17,456,993	436,541	57,219	-	17,950,753

NOTE 8 - RIGHT OF USE ASSETS

2024
\$

2023
\$

The Association's lease portfolio includes equipment, motor vehicles and buildings.

i) AASB 16 related amounts recognised in the balance sheet

Leased Buildings	1,046,285	960,268
Less Accumulated Depreciation	199,939	118,262
	<u>846,346</u>	<u>842,006</u>
Leased Plant and equipment	-	9,541
Less: Accumulated Depreciation	-	8,481
	<u>-</u>	<u>1,060</u>
Leased Motor Vehicles	798,003	486,585
Less Accumulated Depreciation	309,464	195,090
	<u>488,539</u>	<u>291,495</u>
Total Right of Use Assets	<u>1,334,885</u>	<u>1,134,561</u>

Movements in carrying amounts

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

	Leased Buildings \$	Leased Plant & Equip \$	Leased Vehicles \$	Total \$
Balance at 1 July 2023	842,006	1,060	291,495	1,134,561
Additions/completed leases	206,033	-	414,565	620,598
Depreciation expense	(201,693)	(1,060)	(217,521)	(420,274)
CARRYING AMOUNT AT 30 JUNE 2024	846,346	-	488,539	1,334,885

2024
\$

2023
\$

ii) AASB 16 related amounts recognised in the statement of profit or loss

Depreciation charge related to right-of-use assets	420,274	360,634
Interest expense on lease liabilities	56,076	20,298

NOTE 9 - ACCOUNTS PAYABLE AND OTHER PAYABLES

2024
\$

2023
\$

Current

Unsecured liabilities:

Accounts payable	486,411	210,748
Accrued expenses & clearing accounts	567,892	640,489
GST payable	295,333	318,056
	<u>1,349,636</u>	<u>1,169,293</u>

Collateral Pledged

No collateral has been pledged for any of the accounts payable and other payable balances.

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 10 - EMPLOYEE PROVISIONS	2024	2023
	\$	\$
Current		
Provision for annual leave entitlements	1,012,826	1,195,792
Provision for long service leave entitlements	578,106	628,296
Provision for personal leave entitlements	47,814	179,527
Provision for TOIL	18,006	71,291
Provision for employee retirement and retention	142,813	227,827
	<u>1,799,565</u>	<u>2,302,733</u>
Non-current		
Provision for long service leave entitlements	367,041	346,518
	<u>367,041</u>	<u>346,518</u>

Employee Provisions

Provision for employee benefits represents amounts accrued for annual leave, personal leave, TOIL and long service leave.

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

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(g).

NOTE 11 - LEASE LIABILITIES	2024	2023
	\$	\$
Current	326,417	306,542
Non-current	1,047,622	835,880
	<u>1,374,039</u>	<u>1,142,422</u>
Future lease payments in relation to lease liabilities as at period end are as follows:		
Within one year	380,308	354,865
Later than one year but not later than five years	708,924	446,949
Later than five years	533,688	608,278
	<u>1,622,920</u>	<u>1,410,092</u>

NOTE 12 - RESERVES

General reserve

The general reserve represents funds set aside for future infrastructure and building requirements.

Asset revaluation surplus

The revaluation surplus records revaluations of non-current assets at fair value and independent valuation.

Financial Asset Reserve

The Financial Asset Reserve records the accumulated fair value gains (losses) on financial assets at fair value

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.

ABN: 59 643 754 108

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

NOTE 13 - RELATED PARTY DISCLOSURES

	2024	2023
	\$	\$
Board of Management		
No member of the Board received remuneration from the Association in their capacity as member. No other entity that the members are associated with has received funds other than through dealings with the Association in the ordinary course of business and on normal commercial terms and conditions.		
Key Management Personnel Compensation		
Short Term Benefit	943,293	805,448
Long Term Benefit	14,655	3,405
Post Employment Benefit	340,579	480,032
Termination Benefits	214,895	-
Total Compensation	<u>1,513,422</u>	<u>1,288,885</u>

Other related parties

Transactions between related parties are on normal commercial terms and under conditions no more favourable than those available to other parties unless otherwise stated.

NOTE 14: AUDITOR REMUNERATION

	2024	2023
	\$	\$
During the financial year the following fees were paid or payable for services provided by Basso Newman Audit Pty Ltd, the auditor of the association and related firms		
Audit of financial statements	27,351	28,697
Tax compliance services	520	480
Total services provided by Basso Newman	<u>27,871</u>	<u>29,177</u>

NOTE 15 - CONTINGENT LIABILITIES

There are no contingent liabilities as at 30 June 2024.

NOTE 16 - CAPITAL COMMITMENTS

There are no capital commitments as at 30 June 2024.

NOTE 17 - EVENTS AFTER THE REPORTING PERIOD

No other matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

NOTE 18 - ASSOCIATION DETAILS

The principal place of business for the Association is :
Nunkuwarrin Yunti of South Australia Incorporated
182-190 Wakefield Street, Adelaide SA 5000

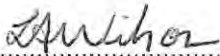
NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC.
ABN: 59 643 754 108

STATEMENT BY MEMBERS OF THE COMMITTEE

The members of the committee declare that, in the committee's opinion:

- 1 The financials statements and notes, as set out on pages 1 to 15, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Accounting Standards – General Purpose Financial Statements – Simplified Disclosures, and other mandatory professional reporting requirements.
 - b. give a true and fair view of the financial position of Nunkuwarrin Yunti of South Australian Incorporated as at 30 June 2024 and of its performance for the year ended on that date.
- 2 There are reasonable grounds to believe that Nunkuwarrin Yunti of South Australia Incorporated will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulations 2013* and by resolution of the Board:



.....
Board Member



.....
Board Member

Dated this 25 day of 9 2024

NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC

**AUDITORS INDEPENDENCE DECLARATION UNDER SECTION 60-40 AUSTRALIAN
CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012**

To the board of Nunkuwarrin Yunti of South Australia Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024,
there have been no contraventions of any applicable code of professional conduct in relation
to the audit.



**Trevor Basso - Director
Basso Newman Audit Pty Ltd
Chartered Accountants
286 Flinders Street, Adelaide
Dated this 28th day of September 2024**



Basso Newman Audit Pty Ltd
ABN 98 618 562 824

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Adelaide, South Australia
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC

Opinion

We have audited the financial report of Nunkuwarrin Yunti of South Australia Inc ("the entity") 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 comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion, the accompanying financial report of the Nunkuwarrin Yunti of South Australia Inc is in accordance with Div 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- a) giving a true and fair view of the entity's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards–Simplified Disclosures and the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the entity in accordance with the auditor independence 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 Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards–Simplified Disclosures and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as management determines 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, management is responsible for assessing the entity'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 management either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

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



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
NUNKUWARRIN YUNTI OF SOUTH AUSTRALIA INC**

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 this financial report

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the 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 entity'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 entity 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.

We also provide the those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Trevor Basso - Director
Basso Newman Audit Pty Ltd
Chartered Accountants
286 Flinders Street, Adelaide
Dated this 28th day of September 2024

**Thank you to
our clients, community,
funders, supporters
and dedicated team for
your continued support
of Nunkuwarnin Yunti
of South Australia
Incorporated.**



**Proudly AGPAL
Accredited**
Our commitment to
your safety and care.





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of South Australia Inc.

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