

FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



FORWAARD Aboriginal Corporation



2021

Annual Report

FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



FORWAARD Aboriginal Corporation Established 1967

AGM - Tuesday 26 October 2021

5:30 pm: 33 Charles Street Stuart Park



Enjoying a sunset

FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



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Spending time in the bush is good for the soul



2021 AGM AGENDA

1. Welcome:

- 1.1 Acknowledgment of country
- 1.2 Apologies
- 1.3 Declarations of any conflict of interest

2. Confirming of last AGM minutes:

- 2.1 Any amendments – motion to accept the minutes from the previous AGM

3. Presentation of Reports:

- 3.1 Chairperson's Report
- 3.2 Chief Executive Officer's Report
- 3.3 Financial Audit report
- 3.4 Adoption of the reports – motion to accept the reports

4. Election processes

- 4.1 Per item 6.1 of the Rule Book, the number of directors is to be Minimum of 4 Maximum of 12

5. Election of Officers:

- 5.1 The voting process explained by Chairperson
Chairperson to hand and over to the CEO to act as the Returning Officer
All positions are now declared vacant – Returning Officer to call for nominations
- 5.2 Chairperson – Written nomination received from Margaret Rajak
- 5.3 Deputy Chairperson - Written nomination received from Joe Brown
- 5.4 Treasurer - Written nomination received Jillian Malseed
- 5.5 Secretary – Written nomination received Lorraine Tomlins
- 5.6 Ordinary Members – Written nominations received from Margeret Friel and Leon James

6. 2020 – 2021 Auditor Appointment

7. Any other Business

8. Next Board of Director's meeting

Meeting Closed:

FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



PURPOSE OF THIS ANNUAL REPORT

This Annual Report covers our activities and performance from 27 October 2020 to 19 October 2021 and financial year July 2020 to June 2021. This report is one way in which we seek to demonstrate our accountability and obligations to all our stakeholders, including our contract managers, partners, and supporters.

One of FORWAARD Aboriginal Corporation's core values is accountability, and we believe this is crucial for our sustainability and, therefore, our ability to fulfil our Mission. To hold ourselves accountable demonstrates that we are worthy of the trust our stakeholders have placed in us.

OUR HISTORY



In 1967 our founding members Vai Staton, Barbara Cummings, Veronica McClintic, Kathy Mills and Betty Pearce began providing meals and counselling to Aboriginal men living in the long grass in and around Darwin. This small group of volunteers developed a network of individuals who provided food, showers, and a safe shelter in their homes, to Aboriginal men who were suffering from the combined effects of Alcohol and homelessness. These crusaders provided all the funding for these services, wanting only to bestow much-needed relief to the vulnerable people living within their community.

The founding members named the organisation the Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties (FORWAARD), reflecting that we will move forward and continue to assist those of our society who weren't in a position to support themselves. These dedicated women continued to provide this method of support until 1978. When on the 5 of September, they were informed of their success in tendering for a grant from the Commonwealth Department of Aboriginal Affairs. The purpose of the grant was to purchase a permanent location for the corporation, which centred on our current site, at Charles Street in Stuart Park.

After many years of toil, the residence on the Charles Street block opened, and on the 1st of November 1988, the Larrakia people, the traditional owners of the Darwin region, bequeathed the name "Gwalya Goolmora" on the centre. Gwalya Goolmora means "No Grog", a term that symbolises the philosophy that those living at these premises are free from alcohol and drugs

The FORWAARD facility now accommodates up to 16 residents, catering for both males and females with alcohol and drug-related problems. In addition, the corporation offers a holistic approach to the treatment and recovery for mainly Aboriginal and Torres Strait Islander clients through our ongoing support and care programs.

FORWAARD has come a long way since 1967, overseeing significant changes throughout this time. However, the one thing that has remained constant is that we provide the same level of care and support for vulnerable people that was provided so many years ago by our founding

FORWAARD Aboriginal Corporation

Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties



members. We still offer food and safe shelter. Moreover, these are provided in conjunction with rehabilitation programs, continuing care services and education programs.

Today, the FORWAARD team takes pride in our history, as it outlines for them the foundations of our future, characterising our long-standing commitment to improving Aboriginal health through alcohol and drug rehabilitation.



A magnificent man, another success

MISSION STATEMENT

Provide culturally appropriate specialised care and support services in the rehabilitation areas of treatment, recovery, healing, and education to "minimise substance misuse and dependency amongst Aboriginal people through delivering culturally appropriate education, prevention, and recovery programs."

VISION STATEMENT

To be a leader in the field of Alcohol and other substance misuse rehabilitation and be the provider of choice.



FORWAARD VALUES

FORWAARD's values are our commitment to Members, Clients, and Stakeholders. They outline how our team will support, connect, and acknowledge everyone who engages with us.



EXCELLENCE

PROFESSIONALISM



ACCOUNTABILITY

QUALITY OF SERVICE



2021 BOARD OF DIRECTORS

DIRECTOR	POSITION
Ms Margaret Rajak	Chairperson
Mr Joe Brown	Deputy Chairperson
Ms Lorraine Tomlins	Secretary
Mr Leon James	Treasurer
Ms Margeret Friel	Director
Ms Jillian Malseed	Director



Enjoying some weekend activities



Some of the class of 2021 receiving their hard-earned Certificates and Diplomas of AOD



FORWAARD Aboriginal Corporation



AGENDA ITEM 2

2020

AGM MINUTES



MINUTES OF ANNUAL GENERAL MEETING

Date: 27 October 2020

Time: 5:30 pm – 7:00 pm

Venue: Common room at 33 Charles Street

1. Open and Welcome - Meeting commenced @ 5:35 pm

The meeting was chaired by Margeret Friel, who opened the meeting and welcomed those present. She acknowledged the Larrakia people and elders past and present on whose land the meeting took place.

Attendance:

Member	Office	Present	Apology	Absent
Margaret Rajak	Chair		✓	
Joe Brown	Vice-Chair		✓	
Leon James	Treasurer		✓	
Margeret Friel	Director	✓		
Lorraine Tomlins	Secretary	✓		
Jillian Malseed	Director	✓		

Guests:

Noel Clifford c/- Nexia Edwards Marshall NT Accountants

FORWAARD Staff:

Stephen Versteegh, Chief Executive Officer

FORWAARD Residents:

Stalk, Raymond Taylor, Stanley Gameraidj, Julian Ashley, Isabella Graham, Sebastian Gumreuck, Shane Rild, Don McGregor, David Donnelly

APOLOGIES:

Margaret Rajak, Joe Brown, Leon James

2. Acceptance of Previous Minutes

Confirmation of 2019 Minutes. A copy of these minutes has been provided in the 2020 annual report

Moved: Lorraine Tomlins

Seconded: Stalk

Motion carried unanimously



3 Presentation of Reports

3.1 Chairperson's Report

Spoken to by Steve Versteegh. A full report is provided in the 2020 annual report

Moved: Margeret Friel

Seconded: Raymond Taylor

Accepted unanimously

3.2 CEO's Report

Spoken to by Stephen Versteegh. A full report is provided in the 2020 annual report

Moved: Stephen Versteegh

Seconded: Don McGregor

Accepted unanimously

3.3 Financial Audit Report

Spoken to by Noel Clifford - Nexia Edwards Marshall NT Accountants. A full report is provided in the 2020 annual report

Moved: Noel Clifford

Seconded: Lorraine Tomlins

Accepted unanimously

4. Election processes

4.1 Voting process explained – as per clause 6 of the rules book

Stephen Versteegh outlined that all current Director's positions are now vacant and outlined the voting process for the election of the 2020 Directors. He summarised that section 6 of the rules book described the eligibility to be a Director of FORWAARD Aboriginal Corporation these are:

Be over 18 years of age

Be a member of the Corporation

Be an Aboriginal or Torres Strait Islander person

Usually, reside in Australia

Not be an employee of the cooperation - notwithstanding clause 4.1 wherein exceptional circumstances a director may be eligible to be a temporary employee if all directors approve

Note a minimum of 4 directors and up to a maximum of 12 directors must be appointed – each Director must provide consent in writing to be considered for the role

The current positions were declared vacant, and nominations were called.

5. Election of Officers:

5.1 Chairperson

Written nomination received from Margaret Rajak.

The nomination was seconded by Isabella Graham

No other nominations.

Accepted the nomination and was elected unopposed.

5.2 Deputy Chair

Written nomination received from Joe Brown.

The nomination was seconded by David Donnelly

accepted and was elected unopposed.



5.3 Treasurer

Written nomination received from Leon James.
The nomination was seconded by Raymond Taylor
No other nominations
accepted and was elected unopposed.

5.4 Secretary

Written nomination received from Lorraine Tomlins.
The nomination was seconded by David Donnelly
No other nominations.
accepted and was elected unopposed.

5.5 Ordinary Members

Written nomination received from Margeret Friel.
The nomination was seconded by Stanley Gameraidj
accepted and was elected unopposed.

5.6 Ordinary Members

Written nomination received from Jillian Malseed.
The nomination was seconded by Raymond Taylor
accepted and was elected unopposed
No other nominations for Ordinary members were received

6. Appointment of an Auditor for 2020/21

Nexia Edwards Marshall NT Accountants

Moved: David Donnelly

Seconded: Lorraine Tomlins

Motion carried unanimously

7. Any other Business

Nil

8. Next Board Meeting – Tuesday 19 November 2020

Meeting Closed: 6:30 pm

Moved to accept the 2020 AGM minutes *Jillian Maseed* Seconder, *Lorraine Tomlins*

Accepted unanimously



Clients celebrating International Men's Day with one of our Partners, Menzies School of Health

2021 HIGHLIGHTS

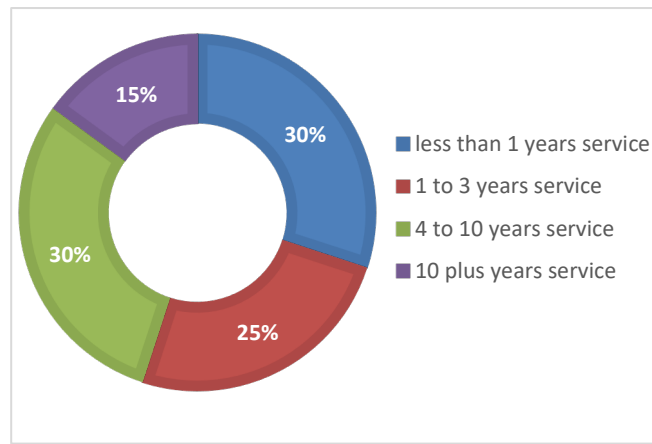
- The construction of the veranda across the courtyard has increased our undercover area 3 fold. Enabling far more opportunities for outside activities and programs all year. Clients have stated that they are delighted with the development of this structure as it keeps them cool and dry
- With the support of our RTO partner, Alana Kaye College, we were able to graduate 17 staff from the Certificate IV and Diploma in Alcohol and Drugs qualification. These graduations were possible due to our award-winning "Action Learning" training program.
- We relocated the Transitional home to Helpman street to enable greater support and care for our Continuing Care Clients
- Directors undertook a planning weekend in 2020, so they could review and reconfirm FORWAARD's policies and procedures
- FORWAARD undertook an initial assessment for the QIC quality accreditation and were successful in obtaining this accreditation
- Our "Lyrics for Life" program was completed, with two songs being developed and performed by clients - the aim of the program is suicide awareness. The songs have been played on the ABC and TEABBA and all recognised music platforms. This was an excellent program and dovetailed into our "Rap to Recovery" music program, which has journeyed throughout the glob
- Signing of the DOH contracts for the Continuing Care Program for one year and the Woman's Support program for three years



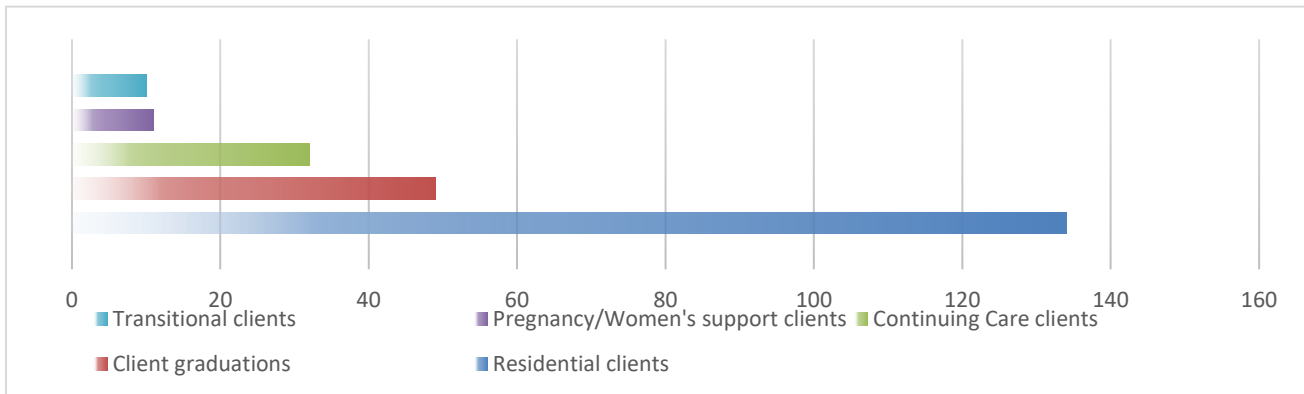
FORWAARD Aboriginal Corporation 2021 Dashboard



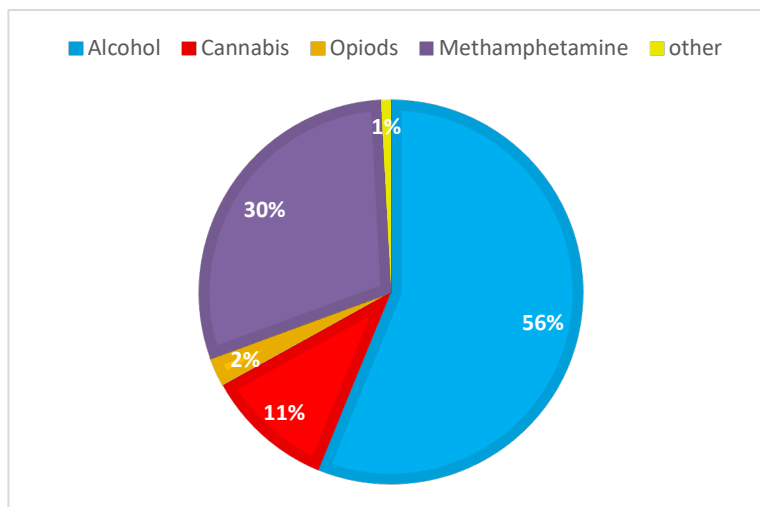
FORWAARD staff ratio as 1 October



Percentage of staff and years of service as 1 October



2020/2021 Client activity



2020 – 2021 Client Principal Drug of Concern



FORWAARD Aboriginal Corporation



AGENDA ITEM 3

2021

REPORTS

3.1 Chairperson's report

3.2 CEO's report

3.3 Financial report attachment 1, presented by Nexia Edwards Marshall NT



3.1 CHAIRPERSON'S REPORT

Welcome clients, staff, visitors, and FORWAARD Board of Directors to the 2021 FORWAARD Aboriginal Corporation Annual General Meeting.

I would like to thank the 2021 FORWAARD Board of Directors, Joe Brown the Deputy Chairperson, Lorraine Tomlins our Secretary, Leon James our Treasurer and our Directors Meg Friel and Jillian Malseed, for their passion, insight, experience, skills, empathy and dedication, to ensure that our corporation continues to grow and be successful in providing support for people who are being impacted by alcohol and/or drugs.

The dedication of this small board is more impressive when it is considered that their commitment to FORWAARD is undertaken in a voluntary capacity and is in addition to the many other commitments and priorities they all have within their lives. I can assure you that your dedication, time, input, and commitment are sincerely appreciated and continues to shape FORWAARD Aboriginal Corporation.

I also want to acknowledge our incredible team, Our CEO Steve who has manages and lead his great team Sheryl, Kathy, Kelli, Theresa, Alex, Domonic, Elaina, Leslie, Shay, Don, Alan, Kerrie, Shane, Nic, Christian, John, Tharindi, Debra and Jonathan for their dedicated and tireless work, to ensure that our clients gain the best possible care and assistance on their journey of recovery.

In the last few trying years, this dedicated group have been instrumental in ensuring our organisation's success and sustained growth. They have worked tirelessly to support vulnerable people with Alcohol and other Drug difficulties, and helped them to improve their health, wellbeing and lifestyle.

Our Residential Rehabilitation Treatment Program:

Addiction is a powerful disease that encompasses every aspect of one's life that delivers devastation to their lives, families and community. FORWAARD's Alcohol and Drug Rehabilitation Centre provides effective treatment to our clients for alcohol and drug substance misuse so that they may recovery and live a healthy, sober and drug free lifestyle.

To be able to provide our service, there are two contracts attached to the program: the NT Department of Health and the National Indigenous Australian Agency. Together these funded programs support up to 16 residential clients and 10-day clients. They are open to both men and women and aid clients in overcoming their substance misuse difficulties by providing AOD awareness and life skill programs such as financial dependency, relationship appreciation, and health and wellbeing.

Our Programs

The Pregnancy Support Program:

This program wound up in June and was changed to a Women's Support program. While active the Department of Health, Pregnancy Program, supported 11 ladies with substance misuse challenges to overcome their problems and helped them bring healthy and happy babies into their families.

Continuing Care Program:

This program supports clients for up to twelve months who have completed an AOD program. In this program, we support up to five residential clients in our Transitional House. We currently have 29 clients who regularly seek support from our team as they manage the process of engaging back into society. This program is due to finish in 2022; however, we hope to find some funding to keep this program operational.

Emergency Relief Funding:

This is funded through the Dept. of Social Services and provides a modest amount of funding to support people who



require emergency assistance.

Throughout this year, FORWAARD Members, Directors and Staff have achieved some remarkable outcomes, some of which include:

1. The signing of new contracts for the Containing Care Program, the Woman's Program, and the Suicide Awareness Through Art (SATA) programs
2. 17 members of our team graduated through the FORWAARD "Training through Action" program and achieved either a Diploma or a Certificate IV in AOD qualifications. This means the 95% of our team now have the minimum national qualification required to support our clients
3. Our team supported our clients in developing and singing two songs from the Lyrics for Life program. This was a particularly successful program and was presented at several forums to resounding acclaim. Several organisations have requested to use our songs as part of their programs, which we have permitted. These songs can be heard on the FORWAARD website.

Other 2020 to 2021 achievements

Between September 2020 and October 2021 we:

- Supported 39 families through our Family Circles program. Unfortunately, this program concluded in April due to funding cuts
- Undertook an average of 324 assessments each month
- Introduced 104 new clients into FORWAARD
- Graduated 49 clients from our programs
- Supported 22 clients to gain either employment or undertake training
- and 11 Women started in either our Pregnancy or Women's Programs

The dedication and commitment shown by all the FORWAARD team to achieve these outcomes are commendable and accurately reflects the positive standing we have created within the community for the past several years.

These figures demonstrate that we are unquestionably producing some remarkable results in regards to the treatment and care of our clients in what has been an extraordinary time.

I would like to thank my fellow Board of Directors, our CEO and our dedicated and committed staff, for their incredible endeavours over the last 12 months.

Well done, and I look forward to the achievements and outcomes that the FORWARD team will achieve over the next 12 months.

Margie Rajak – Chairman of FORWAARD Aboriginal Corporation

October 2021

Moved to accept the Chairperson's report [Margaret Rajak](#) Seconder, [Joe Brown](#)

Accepted unanimously



Shane received his certificate IV in AOD from Director Lorraine



FORWAARD Clients undertook a lockdown beautification program – what a great result



3.2 CEO REPORT

Dear FORWAARD family and friends welcome to our 2021 Annual General.

I am pleased to report that throughout this reporting period, FORWAARD Aboriginal Corporation was able to deliver on our strategy and services, all the while ensuring the immediate needs and circumstances of our client's and stakeholder's were being addressed.

As was this situation in 2020, we have continued to operate within a COVID-19 environment. While the central focus the last few years has been heavily slanted towards our people's health and wellbeing. We have also kept our sight firmly set against our community and contractual accountabilities.

As confirmation, the following is a glimpse of this period and shows how each activity fits against the three targets defined in our Strategic Plan.

Strategic Target 1, STAKEHOLDER ENGAGEMENT

Last year maintaining stakeholder engagement was problematic, as was the case at times during this reporting period. However, we did make a concerted effort to engage with as many stakeholders as practical to ensure that our connections were solid and robust, effectively ensuring that our clients received the best possible support through each of our relationships.

The following outlines just some of the significant stakeholder engagements we have undertaken over this reporting period:

- ✓ We have maintained our board associations with the Alcohol and other Drug Agencies NT (AADANT), the AOD peak body in the NT and with the Aboriginal Drug and Alcohol Residential Rehabilitation Network Limited (ADARRN), consisting of like-minded people rehabilitation centres in NSW and Qld.
- ✓ We have continued to develop our relationship with PHN NT, Mission Australia and EASA. Each of these relationships helps fund four and a half days a week of counselling for our clients. The benefits of these relationships have been immeasurable for our clients, as they now can engage with the same counsellor at FORWAARD each week.
- ✓ Our clients developed two songs known as Lyrics for Life; these songs dovetailed into our successful Rap to Recovery program. These two songs are aimed at helping the listeners to improve their awareness of suicide, destigmatising the views regarding suicide. In developing these songs, clients were able to express their experiences with suicide. As was the case with Rap to Recovery, TEABBA and the ABC supported us as they gave air time to these songs. Additionally, we have placed these recordings on various social media platforms. By delivering this program, we could connect and engage with people from many walks of life. These songs have resonated with many people and organisations alike, with several requesting to use them as part of their suicide programs. This is something we absolutely support.

Strategic Target 2 SERVICE AND RESOURCES EXPANSION.

Despite the challenges thrown our way this year FORWAARD, has endeavoured to be a "*continuous improvement organisation*", supporting development and progression. Our focus was fiscally responsible and enabled us to expand our core programs, ensuring that we are a sustainable organisation with a wide-ranging and diverse income stream.

Accordingly, FORWAARD achieved the following, ensuring that we met the requirements of strategic target two

- ✓ We secured a one-year contract with the Department of Health NT for our Continuing Care program. It is hoped that we will continue this program beyond June next year, when this program is expected to finish



- ✓ Similarly, we gained a three-year Women's Support Program through the Department of Health. This program replaced our Pregnancy support program, which concluded in June this year
- ✓ The Board undertook a sweeping review of FORWAARD's policies in December. In doing so, they have ensured that we are compliant with all of our legal and contractual constraints
- ✓ FORWAARD undertook a quality assessment with qip for compliance with the QIC Health and Community Services Standards. We successfully completed this assessment and met all of the seven QIC standards.

Strategic target 3 CAPACITY DEVELOPMENT

Capacity development through organisational enhancement has been a high focus for FORWAARD Aboriginal Corporation for several years.

- We have strenuously cultivated a talented and adaptive workforce.
- We have developed and expanded our facilities to ensure a welcoming and functional environment suitable for recovery
- Within our capacity, we have provided a safe atmosphere for clients, staff, and stakeholders.

As a demonstration of our capacity development, the following reflects some of the accomplishments undertaken this year:

- ✓ We graduated 17 members of staff from our action learning program. Three members completed a diploma of AOD, while 14 completed a Certificate IV. Currently, 95% of FORWAARD staff are Qualified AOD practitioners, with the remaining staff working towards their completion
- ✓ FORWAARD continues to use some of the units from our Certificate IV on AOD qualification to train some of our graduated clients. We have used this to support our clients who have expressed interest in becoming AOD workers with FORWAARD. Currently, seven of our staff were clients and are proving to be invaluable when supporting our clients. This methodology is capacity development at its most excellent and helps us to grow our own.
- ✓ In September, we successfully tendered for an Immediate Works Grant through the Northern Territory Government. With this grant, we built a veranda that spans between the residential block and the office treatment block. This veranda effectively has increased our under roof capacity threefold. As such, we now can deliver programs outside during the wet season and of night-time because of the lights

The above snapshot is just a taste of the activities undertaken by the FORWAARD team in 2020 and 2021.

Consequently, I believe that FORWAARD is well-placed to achieve almost all of our strategic targets well before the end of the 2023 plan. The reason that this is possible is that we are building from a base, which includes a clear direction, has robust governance, and a dedicated, highly motivated and committed group of individuals who want to ensure that they can provide the best possible care for our clients

FORWAARD Aboriginal Corporation, October 2021

Presented by Stephen Versteegh,

Moved to accept the CEO's report [Stephen Versteegh](#) Secorder [Sylvester Munkara](#)

Accepted unanimously



3.3 FINANCIAL AUDIT REPORT

Please refer to Attachment 1 on page 26 for the 2020 and 2021 financial report



FORWAARD Clients enjoying a day out

FORWAARD Aboriginal Corporation, October 2021

Financial reports Presented by Noel Clifford, from Nexia, Edwards, Marshall NT

Moved to accept the Financial report [Noel Clifford](#) Seconder [Sylvester Munkara](#)

Accepted unanimously



FORWAARD Aboriginal Corporation



AGENDA ITEM 4 and 5

**Election of the 2021
Board of Directors**



4 Election processes

4.1 Per item 6.1 of the Rule Book, the number of directors is to be a Minimum 4 Maximum 12

5 Election of Officers:

5.1 The voting process explained by Chairperson

Chairperson to hand and over to the CEO to act as the Returning Officer

All positions are now declared vacant – Returning Officer to call for nominations

5.2 **Chairperson** – Written nomination received from Margaret Rajak

Nomination supported

Secunder: *Margeret Friel*

Carried: *Unanimously*

No other nominations for the position of Chairperson were received

5.3 **Deputy Chairperson** - Written nomination received from Joe Brown

Nomination supported

Secunder: *Lorraine Tomlins*

Carried: *Unanimously*

No other nominations for the position of Deputy Chairperson were received

5.4 **Treasurer** – Jillian Malseed

Nomination supported

Secunder: *Danielle Janke*

Carried: *Unanimously*

No other nominations for the position of Treasurer were received

5.5 **Secretary** – Written nomination received from Lorraine Tomlins

Nomination supported

Secunder: *Russell Dempsey*

Carried: *Unanimously*

No other nominations for the position of Secretary were received



5.6 Ordinary Members – Written nominations received from

Margeret Friel

and

Leon James

Nominations supported for Margeret

Seconder: *Teddy Melese*

Carried: *Unanimously*

Nominations supported for Leon

Seconder: *Jasmin Regan*

Carried: *Unanimously*

No other nominations for the position of Ordinary Member were received



2021 marketing program, the FORWAARD bus



FORWAARD Aboriginal Corporation



AGENDA ITEM 6

2021– 2022

Auditor Appointment

The CEO respectfully presents an application from Nexia Edwards Marshall NT to continue as FORWAARD Aboriginal Corporation's Financial Auditor in 2022.

Nexia Edwards Marshall NT has provided a quote for \$15,570.00 to provide general-purpose auditing in 2022.

Appointment accepted Appointment rejected Other

Moved [Stephen Versteegh](#) Seconder [Margaret Rajak](#)

Carried: [unanimously](#)

FORWAARD Aboriginal Corporation



ATTACHMENT 1

2020 – 2021 Financial Report

**FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL
RELATED DIFFICULTIES ABORIGINAL CORPORATION**

ABN: 58 291 856 396

Financial Report For The Year Ended

30 June 2021

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION

ABN: 58 291 856 396

**Financial Report For The Year Ended
30 June 2021**

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FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION

ABN: 58 291 856 396

Directors Report

Your board of directors submit the financial report on the Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation for the financial year ended 30 June 2021.

Directors

The names of each person who has been a director during the year and to the date of this report are:

- Margaret Rajak (Chairperson)
- Joe Brown (Deputy Chairperson)
- Margeret Friel
- Leon James (Treasurer)
- Lorraine Tomlins (Secretary)
- Jillian Malseed (Member)

Principal Activities

During the financial year the principal continuing activities of the Corporation consisted of:

The Principal activities of the Corporation during the financial year were to provide the programs as follows:

- 12 week alcohol and other drugs residential rehabilitation program;
- 12 week alcohol and other drugs day rehabilitation program;
- Aftercare and outreach program.

Significant Changes

There were no significant changes in the nature of those activities that occurred during the financial year.

Operating Result

The surplus for the year amounted to \$69,315 (2020: Surplus of \$1,355).


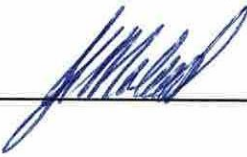
Events After the Reporting Period

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

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2021 has been received and can be found on page 2 of the financial report.

On behalf of the Board Members


_____ 

Dated this Tuesday day of 26 October 2021

**AUDITOR'S INDEPENDENCE DECLARATION UNDER
SECTION 339-50 OF THE CORPORATIONS (ABORIGINAL AND TORRES STRAIT ISLANDER) ACT 2006 AND
SECTION 60-40 OF THE AUSTRALIAN CHARTITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012**

**TO THE DIRECTORS OF FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES
ABORIGINAL CORPORATION**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been:

- (i) No contraventions of the auditor independence requirements as set out in *the Corporations (Aboriginal and Torres Strait Islander) Act 2006* and section 60-40 *Australian Charities Not-for-profits Commission Act 2012*, in relation to the audit; and
- (ii) No contraventions of any applicable code of professional conduct in relation to the audit.



Nexia Edwards Marshall NT
Chartered Accountants



Noel Clifford
Partner

Dated: 29 October 2021

Nexia Edwards Marshall NT

ABN 74 414 259 116

Level 2

TCG Centre

80 Mitchell Street

Darwin NT 0800

GPO Box 3770

Darwin NT 0801

p +61 8 8981 5585

w nexiaemnt.com.au

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FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN: 58 291 856 396
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue	2	2,874,901	2,798,264
Total revenue and other income		2,874,901	2,798,264
Employee costs	3A	1,732,956	1,681,439
Depreciation and amortisation	3B	121,054	120,086
Other Expenses	3C	951,576	995,384
Total expenses		2,805,586	2,796,909
Net current year profit		69,315	1,355
Other comprehensive income		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive income for the year		69,315	1,355
INCOME ATTRIBUTABLE TO MEMBERS OF THE ENTITY		69,315	1,355
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBERS OF THE ENTITY		69,315	1,355

The accompanying notes form part of this financial report.

**FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES
 ABORIGINAL CORPORATION
 ABN 58 291 856 396
 STATEMENT OF FINANCIAL POSITION
 AS AT 30 JUNE 2021**

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	4	929,804	746,253
Trade and Other Receivables	5	90,061	18,489
Other Current Assets	6	10,847	16,013
TOTAL CURRENT ASSETS		1,030,712	780,755
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	815,051	936,105
TOTAL NON-CURRENT ASSETS		815,051	936,105
TOTAL ASSETS		1,845,763	1,716,860
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	8	341,359	207,405
Employee Provisions	9	161,519	178,462
Borrowings	10	8,746	71,151
TOTAL CURRENT LIABILITIES		511,624	457,018
NON-CURRENT LIABILITIES			
Employee Provisions	9	51,701	31,502
Borrowings	10	-	15,217
TOTAL NON-CURRENT LIABILITIES		51,701	46,719
TOTAL LIABILITIES		563,325	503,737
NET ASSETS		1,282,438	1,213,123
EQUITY			
Reserves	11	450,000	450,000
Retained Earnings		832,438	763,123
TOTAL EQUITY		1,282,438	1,213,123

The accompanying notes form part of this financial report.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	Retained Earnings	Asset Revaluation Reserve	Total Equity
	\$	\$	\$
Balance at 1 July 2019	761,768	450,000	1,211,768
Comprehensive income:			
Profit for the year	1,355	-	1,355
Other comprehensive income for the year	-	-	-
Total comprehensive income attributable to Members of the entity for the year	1,355	-	1,355
Balance at 30 June 2020	763,123	450,000	1,213,123
Balance at 1 July 2020	763,123	450,000	1,213,123
Comprehensive income:			
Profit for the year	69,315	-	69,315
Other comprehensive income for the year	-	-	-
Total comprehensive loss attributable to Members of the entity for the year	69,315	-	69,315
Balance at 30 June 2021	832,438	450,000	1,282,438

The accompanying notes form part of this financial report.

**FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL
CORPORATION
ABN 58 291 856 396
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		341,335	98,818
Grants received		2,604,957	2,486,167
Interest received		966	3,671
Interest paid		(448)	(5,759)
Payments to supplies and employees (inclusive of GST)		(2,685,637)	(2,484,246)
Net cash provided by (used in) operating activities	17	<u>261,173</u>	<u>98,651</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from Sale of property, plant and equipment		-	-
Acquisition of property, plant and equipment		-	(155,237)
Net cash (used in) investing activities		<u>-</u>	<u>(155,237)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Borrowings provided		-	114,397
Payment of borrowings		(77,622)	(28,028)
Net cash provided by (used in) financing activities		<u>(77,622)</u>	<u>86,369</u>
Net increase (decrease) in cash held		183,551	29,783
Cash and cash equivalents at beginning of the financial year		746,253	716,470
Cash and cash equivalents at end of the financial year	4	<u>929,804</u>	<u>746,253</u>

The accompanying notes form part of this financial report.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN: 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 Summary of Significant Accounting Policies

Financial Reporting Framework

The financial statements cover Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation as an individual entity, incorporated and domiciled in Australia. Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation is operating pursuant to the *Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act)* and the *Australian Charities and Not for Profits Commission Act 2012 (ACNC Act)*.

The financial statements were authorised for issue on 25 October 2021 by the Directors of the Corporation.

Basis of Preparation

Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation (ACNC RDR) applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB), the *Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act)* and the *Australian Charities and Not-for-profits Commission Act 2012*. The Corporation is a not-for-profit entity 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 these 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.

Accounting Policies

(a) Revenue and Other Income

Contributed Assets

The Corporation receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 16, AASB 116 and AASB 138).

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

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

Operating Grants, Donations and Bequests

When the Corporation receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Corporation :

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

When the contract is not enforceable or does not have sufficiently specific performance obligations, the Corporation:

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN: 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 Summary of Significant Accounting Policies (Cont.)

(b) Property, Plant and Equipment (Cont.)

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

Depreciation

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

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

Class of Fixed Asset	Depreciation Rate Life (years)
Buildings and improvements	4-20%
Plant and equipment	20-25%
Motor Vehicles	20-25%

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

(c) Leases

The Corporation as Lessee

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

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

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

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

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Corporation anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary Leases

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

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN: 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 Summary of Significant Accounting Policies (Cont.)

(d) Financial Instruments (Cont.)

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 fair value through 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.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The Corporation initially designates a financial instrument as measured at fair value through profit or loss if: it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity Instruments

At initial recognition, as long as the equity instrument is not held for trading or is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Corporation makes an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue is received on underlying equity instruments investments will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Corporation's accounting policy.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset: the right to receive cash flows from the asset has expired or been transferred; all risk and rewards of ownership of the asset have been substantially transferred; and the Corporation no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN: 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 **Summary of Significant Accounting Policies (Cont.)**

(d) Financial Instruments (Cont.)

On derecognition of an investment in equity which the Corporation elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Impairment

The Corporation recognises a loss allowance for expected credit losses on :

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for :

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability- weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Corporation uses the following approaches to impairment, as applicable under AASB 9 : Financial Instruments :

- the simplified approach;

Simplified Approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

The approach is applicable to :

- trade receivable; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivable is used, taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Recognition of Expected Credit Losses in Financial Statements

At each reporting date, the Corporation recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

(e) Impairment of Assets

At the end of each reporting period, the Corporation 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 the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

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

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.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN: 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 Summary of Significant Accounting Policies (Cont.)

(f) Employee Benefits

Short-term employee benefits

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

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

The Corporation based on past experience records employee's long service leave entitlements on commencement of their employment with the organisation.

Other long-term employee benefits

The Corporation classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are 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. Provision is made for the Corporation's obligation for other long-term employee benefits.

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

Retirement benefit obligations

Defined contribution superannuation benefits

Contributions are made by the Corporation to employees superannuation funds and are charged as expenses when incurred.

(g) 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. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(h) 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.

(i) Income Tax

No provision for income tax has been raised as the Corporation is exempt from income tax under Div. 50 of the Income Tax Assessment Act 1997.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN: 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 Summary of Significant Accounting Policies (Cont.)

(p) Critical Accounting Estimates and Judgements (Cont.)

(ii) Useful lives of property, plant and equipment

The Corporation reviews the estimated useful lives of buildings and improvements and plant and equipment at the end of each reporting period, based on the expected utility of the assets.

The Corporation 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.

Key judgments

(i) Performance Obligations Under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently 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.

(q) Fair Value of Assets

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

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

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

To the extent possible, market information is extracted from either the principal market for the asset (ie the market with the greatest volume and level of activity for the asset) or, in the absence of such a market, the most advantageous market available to the Corporation at the end of the reporting period (ie the market that maximises the receipt from the sale of the asset, after taking into account transaction costs and transport costs).

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

(r) Economic Dependence

The Corporation is dependent on government grants for the majority of its revenue used to operate the business. At the date of this report the Board of Directors has no reason to believe that the government will not continue to support the Corporation. The Corporation's continued operations is also dependent upon achieving operating profits and positive cash flows.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 2	Revenue and Other Income	2021	2020
		\$	\$
	Revenue		
	Revenue from (non-reciprocal) government grants and other grants		
	— Grants Income	2,452,249	2,519,297
	— Grants carried forward from prior year	-	15,224
	— Unexpended grant carried forward	-	-
		<u>2,452,249</u>	<u>2,534,521</u>
	Other revenue		
	— Interest	966	3,671
	— Rental Income	140,799	154,141
	— Other Employer income	-	90,920
	— Cash Flow Boost	100,000	-
	— Retention Wage Subsidy	38,715	-
	— Indigenous Allied Health Australia	53,453	-
	— Other income	88,719	15,011
		<u>422,652</u>	<u>263,743</u>
	Total revenue	<u><u>2,874,901</u></u>	<u><u>2,798,264</u></u>
Note 3	Expenses	2021	2020
		\$	\$
	Note 3A Employee costs		
	— Salaries and wages	1,547,005	1,468,849
	— Leave expenses	3,256	54,521
	— Superannuation	133,382	129,767
	— Staff training, uniforms and recruitment	24,830	14,535
	— Employee management fees	24,483	13,767
	Total employee benefits expense	<u>1,732,956</u>	<u>1,681,439</u>
	Note 3B Depreciation expenses		
	— Buildings and improvements	55,449	54,227
	— Plant and equipment	14,650	16,355
	— Motor vehicle	50,955	49,504
	Total depreciation expenses	<u>121,054</u>	<u>120,086</u>
	Note 3C Other expenses		
	— Accounting and consultancy costs	19,967	37,899
	— Advertising	12,362	11,122
	— Bank fees	9,903	3,049
	— Cleaning, pest control and laundry costs	56,450	38,463
	— Client support costs	364,618	359,849
	— Computer expenses	24,345	24,884
	— Doubtful debts	8,779	41,556
	— Dues and subscription	12,788	15,582
	— Equipment rentals	620	5,729
	— Interest expense	448	5,759
	— Insurance	71,894	68,383
	— Meeting expenses	6,402	5,138
	— Minor equipment purchases	9,721	24,731
	— Motor vehicle expenses	39,691	43,232
	— Other expenses	18,313	43,348
	— Printing and stationery expenses	33,173	21,333
	— Quality accreditation fees	8,716	2,940
	— Repairs and maintenance	65,335	23,939
	— Short term lease expenses	119,115	150,668
	— Telephone expenses	16,280	15,748
	— Utilities expenses	52,656	52,032
	Total Other expenses	<u>951,576</u>	<u>995,384</u>

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 4 Cash and cash equivalents

	Note	2021 \$	2020 \$
Cash on hand		-	496
Term Deposit		65,328	65,077
Cash at Bank		864,476	680,680
Total cash and cash equivalents	17, 18	929,804	746,253

Note 5 Trade and Other Receivables

	Note	2021 \$	2020 \$
Current			
Trade Receivables			
Trade Receivables		143,461	63,110
Less: provision for doubtful debts		(53,400)	(44,621)
	18	90,061	18,489

The Corporation's normal credit term is 30 days.

The Corporation writes off a trade receivable when there is available information that the debtor is in severe financial difficulty and there is no realistic likelihood of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the trade receivables are over two years past due, whichever occurs earlier. None of the trade receivables that have been written off is subject to enforcement activities.

5(a) Provision for doubtful debts

Movement in the provision for doubtful debts is as follows:

Provision for doubtful debts as at 1 July 2019	3,065
— Charge for year	41,556
— Written off	-
Provision for doubtful debts as at 1 July 2020	44,621
— Charge for year	8,779
— Written off	-
Provision for doubtful debts as at 30 June 2021	53,400

Note 6 Other Current Assets

	2021 \$	2020 \$
Current		
Prepayments	2,180	4,586
Bonds	8,667	11,427
Total prepayments and other assets	10,847	16,013

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 7

Property, Plant and Equipment

	2021	2020
	\$	\$
Land		
At Directors Valuation 2012	341,192	341,192
	<u>341,192</u>	<u>341,192</u>
Buildings and Improvements		
At Directors Valuation 2012	543,947	543,947
Improvements at cost	416,837	416,837
	<u>960,784</u>	<u>960,784</u>
Less Accumulated depreciation	(632,017)	(576,567)
	<u>328,767</u>	<u>384,217</u>
Total Land and Buildings	<u>669,959</u>	<u>725,409</u>
Plant and Equipment		
At cost	629,720	629,720
Less Accumulated depreciation	(572,416)	(557,766)
	<u>57,304</u>	<u>71,954</u>
Motor Vehicles:		
At Cost	282,184	282,184
Less Accumulated depreciation	(194,396)	(143,442)
	<u>87,788</u>	<u>138,742</u>
Work in progress		
At Cost	-	-
	<u>-</u>	<u>-</u>
Total Plant and Equipment	<u>145,092</u>	<u>210,696</u>
Total property, plant and equipment	<u>815,051</u>	<u>936,105</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:

	Land	Buildings and Improvements	Work in progress	Plant and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$	\$
Carrying amount at 1 July 2020	341,192	384,217	-	71,954	138,742	936,105
Additions at cost	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Depreciation expense	-	(55,449)	-	(14,650)	(50,955)	(121,054)
Carrying amount at 30 June 2021	<u>341,192</u>	<u>328,768</u>	<u>-</u>	<u>57,304</u>	<u>87,787</u>	<u>815,051</u>

The land and buildings located in 33 Charles Street, were revalued by an independent valuer. The valuation of the land and buildings is based on the fair value of each identifiable property. The revalued amount of land and buildings is \$341,192 and \$543,947 respectively.

The buildings were independently valued by an external independent valuation performed in 2012. At 30 June 2021, the Directors' have performed a directors' valuation on the buildings. The Directors' have reviewed the key assumptions adopted by the valuers and do not believe there has been a significant change in the assumptions at 30 June 2021. The Directors' therefore believe, that based on the expected utility of the assets, the carrying amount of the buildings reflects the fair value at 30 June 2021.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 8 Trade and Other Payables

	Note	2021 \$	2020 \$
Current			
Trade payables		28,301	42,187
GST Liability - net		26,464	126,588
Employee liabilities		111,422	20,139
Accruals and other payables		22,464	18,491
Contract liabilities - unexpended grant funding		152,708	-
Total trade and other payables		341,359	207,405
 Financial liabilities at amortised cost			
Classified as trade and other payables			
Trade and other payables:			
— Total current		341,359	207,405
— Less: contract liabilities		(152,708)	-
Financial liabilities as trade and other payables	18	188,651	207,405
 Contract liabilities - movement in amounts :			
Balance at the beginning of the year			
		-	
Additions: Grants for which performance obligations will only be satisfied in subsequent years		(152,708)	
Expended : Grants acquitted or utilised during the year		-	
Closing balance		(152,708)	

Note 9 Employee Provisions

		2021 \$	2020 \$
Current			
Annual leave		109,557	126,660
Long service leave		51,962	51,802
Total current provisions for employee benefits		161,519	178,462
 Non Current			
Long Service Leave		51,701	31,502
Total non current provisions for employee benefits		51,701	31,502
Total provisions for employee benefits		213,220	209,964
Analysis of total provisions:		Employee benefits	
Opening balance at 1 July 2019		209,964	
Additional provisions raised during the year (net)		3,256	
Balance at 30 June 2020		213,220	

Provision For Employee Benefits

Employee provisions represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amount accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Corporation does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Corporation 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(f).

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 10	Borrowings	Note	2021 \$	2020 \$
	CURRENT			
	Car Loans- Secured Toyota Finance and Volkswagen		8,746	71,151
			8,746	71,151
	NON CURRENT			
	Car Loans- Secured Toyota Finance and Volkswagen		-	15,217
			-	15,217
	Total Borrowings	18	8,746	86,368

The Car loans with Toyota Finance and Volkswagen are secured over the underlying motor vehicle assets.

Note 11	Reserves - Asset Revaluation Reserve	2021 \$	2020 \$
	Reserves at the beginning of the financial year	450,000	450,000
	Movement in Reserves	-	-
	Reserves at the end of the financial year	450,000	450,000

The reserves represent surplus on revaluation of non-current assets.

Note 12 Contingent liabilities

The Corporation had no contingent liabilities as at 30 June 2021 and 2020.

Note 13 Capital and Leasing Commitments

(a) Operating lease commitments

The Corporation has two short term operating leases on housing properties. These leases are on a monthly basis only with total monthly rental commitments of \$9,317.

(b) Capital expenditure commitments

The Corporation has no capital commitments at 30 June 2021 (2020: \$Nil).

Note 14 Key management personnel compensation

Compensation

The aggregate compensation made to officers and other members of key management personnel of the Corporation is set out below:

	2021 \$	2020 \$
Short-term employee benefits	147,299	143,394
	147,299	143,394

Related party transactions

Related party transactions are set out in Note 15.

Note 15 Other Related Party Disclosure

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel or individual or collectively with their close family members.

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

There were no other related party transactions in 2021 (2020 :\$Nil).

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 16 **Events after the reporting period**

No matters or circumstances have arisen since 30 June 2021 that have significantly affected, or may significantly affect the Corporation's operations, the results of those operations, or the Corporation's state of affairs in future financial years.

Note 17 **Reconciliation of profit for the year to net cash used in operating activities**

	2021	2020
	\$	\$
Profit for the year	69,315	1,355
Adjustments for:		
Depreciation and amortisation expense	121,054	120,086
Gain on sale of property, plant and equipment	-	-
Changes in operating assets and liabilities:		
Decrease (increase) in trade and other receivables	(71,572)	3,337
Decrease (increase) in other current assets	5,166	(3,748)
Increase (decrease) in trade and other payables	133,954	(76,900)
Increase (decrease) in provisions	3,256	54,521
Net cash flows provided by (used in) operating activities	261,173	98,651

Note 18 **Financial Risk Management**

The Corporation's financial instruments consist mainly of deposits with banks accounts, short term investments, accounts receivables and payables.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2021	2020
Financial assets		\$	\$
Cash on hand	4	929,804	746,253
Trade and other receivables	5	90,061	18,489
Total financial assets		1,019,865	764,742
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	8	188,651	207,405
Borrowings	10	8,746	86,368
Total financial liabilities		197,397	293,773

Refer to Note 19 for details and disclosures regarding the fair value measurements of the Corporation's financial assets.

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 19 Fair Value Estimation

Fair value estimation

The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying values as presented in the statement of financial position.

	Note	2021		2020	
		Carrying Amount \$	Fair Value \$	Carrying Amount \$	Fair Value \$
Financial assets					
Cash on hand	4, 18	929,804	929,804	746,253	746,253
Trade and other receivables	5, 18	90,061	90,061	18,489	18,489
Total financial assets		1,019,865	1,019,865	764,742	764,742
Financial liabilities					
Financial liabilities at amortised cost:					
Trade and other payables	8, 18	188,651	188,651	207,405	207,405
Borrowings	10, 18	8,746	8,746	86,368	86,368
Total financial liabilities		197,397	197,397	293,773	293,773

Cash on hand, accounts receivable and other debtors, and accounts payable and other payables are short-term instruments in nature whose carrying value is equivalent to fair value. Trade and other payables exclude amounts provided for annual leave, which is outside the scope of AASB 139.

A fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- (a) in the principal market for the asset or liability; or
- (b) in the absence of a principal market, in the most advantageous market for the asset or liability."

Non- Financial assets

Freehold land at valuation	7	341,192	341,192	341,192	341,192
Buildings	7	328,767	328,767	384,217	384,217
Total Non- Financial assets		669,959	669,959	725,409	725,409

The land and buildings located in the 33 Charles Street, were revalued by an independent valuer. The valuation of the land and buildings is based on the fair value of each identifiable property. The revalued amount of land and buildings was \$341,192 and \$543,947 respectively.

The buildings were independently valued an external independent valuation performed in 2012. At 30 June 2021, the Directors' have performed a directors' valuation on the buildings. The Directors' have reviewed the key assumptions adopted by the valuers and do not believe there has been a significant change in the assumptions at 30 June 2021. The Directors' therefore believe, that based on the expected utility of the assets, the carrying amount of the land and buildings reflects the fair value at 30 June 2021.

Note 20 Corporation Details

The Registered Office and place of business of the corporation is:

33 Charles Street
 Stuart Park
 NT 0820

FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION
ABN 58 291 856 396
BOARD MEMBERS' DECLARATION

The Board Members of Foundation of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation, declare that in the Board Members' opinion :

1. The financial statements and notes, as set out on pages 3 to 23, are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act 2006) and with the *Australian Charities and Not-for-Profits Commission Act 2012* (ACNC Act) and :
 - (a) comply with Australian Accounting Standards - Reduced Disclosure Requirements; and
 - (b) give a true and fair view of the financial position of the Corporation as at 30 June 2021, its performance and cash flows for the year ended on that date.
2. In the Board Members' opinion there are reasonable grounds to believe that the Corporation will be able to pay its debts as and when they become due and payable.

On behalf of the Board Members



Dated 26 October 2021



Dated 26 October 2021

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOUNDATION OF REHABILITATION WITH ABORIGINAL
ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION****REPORT ON THE AUDIT OF THE FINANCIAL REPORT****Opinion**

We have audited the financial report of Foundation Of Rehabilitation With Aboriginal Alcohol Related Difficulties Aboriginal Corporation ("the Corporation"), which comprises the statement of financial position as at 30 June 2021, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Corporation is in accordance with the requirements of *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Corporation's financial position as at 30 June 2021 and of its financial performance and its cash flows for the year then ended; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements (including Australian Accounting Interpretations), the *Corporations (Aboriginal and Torres Strait Islander) Regulations 2017* and *Australian Charities and Not-for-profits Commission Regulations 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 Corporation in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report. 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.

Directors' Responsibility for the Financial Report

The directors of the Corporation are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and the *Australian Charities and Not-for-profits Commission Act 2012*; and is appropriate to meet the needs of the members. The directors are also responsible for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Nexia Edwards Marshall NT

ABN 74 414 259 116

Level 2

TCG Centre

80 Mitchell Street

Darwin NT 0800

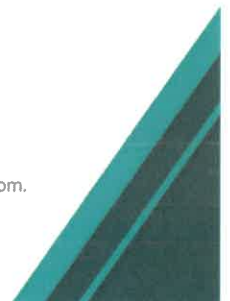
GPO Box 3770

Darwin NT 0801

P +61 8 8981 5585**w** nexiaemnt.com.au

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOUNDATION OF REHABILITATION WITH ABORIGINAL ALCOHOL RELATED DIFFICULTIES ABORIGINAL CORPORATION (CONTINUED)

REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)

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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide the directors 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, actions taken to eliminate threats or safeguards applied.



Nexia Edwards Marshall NT
Chartered Accountants



Noel Clifford
Partner

Dated: 29 October 2021

