



Ngaanyatjarra
Pitjantjatjara
Yankunytjatjara
Women's Council

**NGAANYATJARRA PITJANTJATJARA
YANKUNYTJATJARA
(NPY) WOMEN'S COUNCIL
(ABORIGINAL CORPORATION) ICN 2043**

**GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**



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ICN 2043

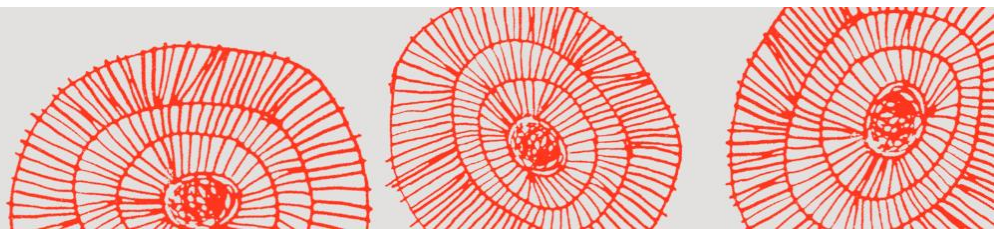


Ngaanyatjarra
Pitjantjatjara
Yankunytjatjara
Women's Council

INDEX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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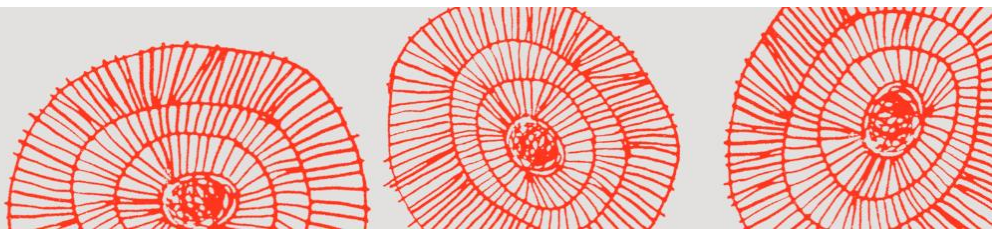


**STATEMENT BY CHAIRPERSON
TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

I certify that in my opinion, the accompanying operation statement is drawn up so as to give a true and fair view of the results of the activities of the organisation for the period ended 30 June 2021 and the accompanying statement of the financial position is drawn up so as to provide a true and fair view of the state of affairs of the organisation as at 30 June 2021. In addition the funds have been used only for the purposes for which they were provided and the organisation has complied with conditions stipulated in the letters of offer from and agreements with the funding bodies.



Yanyi Bandicha
Chairperson
NPY Women's Council (Aboriginal Corporation)
ALICE SPRINGS



CERTIFICATE OF FUNDS USAGE FOR DPM&C FUNDING AGREEMENTS

We the undersigned, being duly appointed representatives of NPY Women's Council, hereby declare the following with regard to the business activities of NPY Women's Council:

- (1) The *funds* and *assets* have been used for the purpose they were provided;
- (2) All accounts represent a true and fair record;
- (3) All terms and conditions of the agreement are complied with;
- (4) The administration expenses and overhead costs were reasonably apportioned across all sources of funds;
- (5) The financial statements are presented fairly and are based on proper books and accounts prepared in accordance with *relevant financial reporting standards* and other professional mandatory requirements;
- (6) The financial controls in place are adequate;
- (7) Adequate provision has been made for legitimate future statutory and other obligations including, but not limited to, taxation, accumulated staff leave entitlements and replacement of assets;
- (8) The organisation has discharged its statutory obligations in relation to taxation, insurance, employee entitlements and the lodgement of statutory returns and accounts; and
- (9) The organisation is able to meet its liabilities as and when they fall due.

In making this statement, we are aware of the contents of the *audited financial statements*, and the provisions of clause 29.2 of the *funding agreement(s)*.



Chairperson

Yanyi Bandicha

Name

23.09.2021

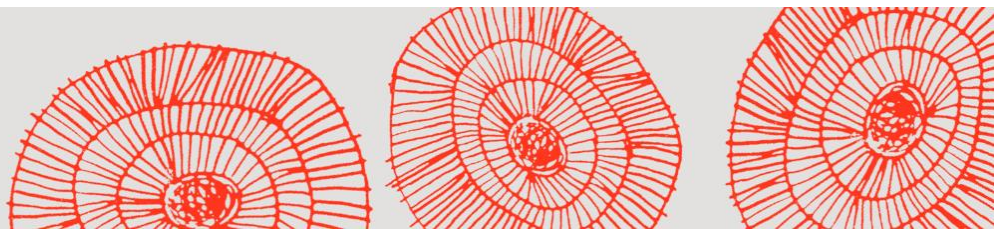
Date



Vice Chairperson

Margaret Smith

Name



CERTIFICATE OF FUNDS USAGE FOR DOH-IAHP FUNDING AGREEMENTS

We the undersigned, being duly appointed representatives of NPY Women's Council, hereby declare the following with regard to the business activities of NPY Women's Council:

- (1) The *funds* and *assets* have been used for the purpose they were provided;
- (2) All accounts represent a true and fair record;
- (3) All terms and conditions of the agreement are complied with;
- (4) The administration expenses and overhead costs were reasonably apportioned across all sources of funds;
- (5) The financial statements are presented fairly and are based on proper books and accounts prepared in accordance with *relevant financial reporting standards* and other professional mandatory requirements;
- (6) The financial controls in place are adequate;
- (7) Adequate provision has been made for legitimate future statutory and other obligations including, but not limited to, taxation, accumulated staff leave entitlements and replacement of assets;
- (8) The organisation has discharged its statutory obligations in relation to taxation, insurance, employee entitlements and the lodgement of statutory returns and accounts; and
- (9) The organisation is able to meet its liabilities as and when they fall due.

In making this statement, we are aware of the contents of the *audited financial statements*, and the provisions of clause 29.2 of the *funding agreement(s)*.



Chairperson

Yanyi Bandicha

Name

23.09.2021

Date



Vice Chairperson

Margaret Smith

Name

Independent Audit Report to the members of Ngaanyatjarra Pitjantjatjara and Yankunyatjara Women's Council Aboriginal Corporation

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of NPY Women's Council Aboriginal Corporation (the Corporation), which comprises the statement of financial position as at 30 June 2021, the statement of profit and loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by directors.

In our opinion the accompanying financial report of the Corporation is in accordance with the Corporations (Aboriginal and Torres Strait Islanders) Act 2006, including:

- a) the Governing Committee and the Corporation have complied with the obligation imposed by the Act, the regulations and the rules of the Corporation.
- b) the income statement and balance sheet are based on proper accounts and records and are in agreement with those accounts and records.
- c) the financial report is in accordance with the Corporations (Aboriginal and Torres Strait Islanders) Act 2006
- d) all information, explanations and assistance necessary to conduct the audit have been given
- e) the Corporation has kept financial records and registers as required by the Corporations (Aboriginal and Torres Strait Islanders) Act 2006

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 Corporations (Aboriginal and Torres Strait Islanders) Act 2006 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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 confirm that the independence declaration required by the Corporations (Aboriginal and Torres Strait Islanders) Act 2006, which has been given to the directors of the Corporation, would be in the same terms if given to the directors as at the time of this auditor's report.

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

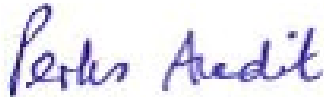
Responsibilities of Directors for the Financial Report

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 and the Corporations (Aboriginal and Torres Strait Islanders) Act 2006 and 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.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.



Perks Audit Pty
Suite 7, Alice Springs Business Centre
8 Gregory Terrace
Alice Springs NT 0871



Peter Hill
Director
Registered Company Auditor

Dated this 20th day of September 2021

**NGAANYATJARRA, PITJANTJATJARA AND YANKUNYATJATJARA WOMEN'S
COUNCIL ABORIGINAL CORPORATION**



**INDEPENDENT AUDIT REPORT
TO THE INDIGENOUS AUSTRALIAN HEALTH PROGRAM (IAHP)**

Scope

We have audited the financial statements of Ngaanyatjarra, Pitjantjatjara And Yankunyatjara Women's Council Aboriginal Corporation for the year ended 30 June 2021 as set out on the relevant pages of the individual income and expenditure statements pages.

The information has been prepared for distribution to Indigenous Australian Health Program for the purpose of fulfilling the grant terms and conditions. We disclaim any assumption of responsibility for any reliance on this report or on the additional information to which it relates, to any person other than the Indigenous Australian Health Program, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion:

1. the attached Income and Expenditure statements by grant presents a true and fair record of the financial transactions for the year ended 30 June 2021 and are based on proper accounts and records;
2. the details of assets purchased and sold during the year are accurate;
3. the Corporation is maintaining an Asset Register of assets acquired with Indigenous Australian Health Program grant funds where the purchase or construction price exceeds \$5,000;
4. all assets with a written down value exceeding \$5,000 acquired with Indigenous Australian Health Program grant funds have been insured with an approved insurer;
5. the financial controls in place within the organisation are adequate;
6. assets or services purchased with grant monies were purchased in fair and open competition in accordance with the approved procurement methods for the acquisition of assets or services out in the Funding Agreement; and
7. the organisation is solvent.

Perks Audit

.....
PERKS AUDIT PTY LTD
Chartered Accountants
Office 7, Alice Springs Business Centre
8 Gregory Terrace, Alice Springs, NT

P Hill

.....
PETER J HILL
Director
Registered Company Auditor

Dated this 20th day of September 2021 at Alice Springs

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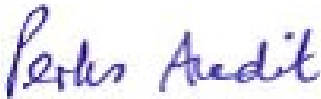
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Perks Finance Pty Ltd

AUDITORS INDEPENDENCE DECLARATION
TO THE MEMBERS OF NGAANYATJARRA PITJANTJATJARA AND
YANKUNYATJATJARA WOMEN'S COUNCIL ABORIGINAL CORPORATION
FOR THE YEAR ENDED 30 JUNE 2021

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

- (i) no contravention to the auditor independence requirement as set out in the Corporations (Aboriginal and Torres Strait Islanders) Act 2006 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



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Peter Hill
Director
Registered Company Auditor

Dated this 20th day of September 2021

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STATEMENT OF PROFIT & LOSS & OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	Note	2020 \$
REVENUES				
Unexpended Project Grants		2,913,090		2,380,123
Project Surpluses/Deficits in Various Ongoing Projects		<u>3,313,310</u>		<u>2,085,250</u>
<i>Total Funds Carried Forward from Previous Fiscal Year</i>		6,226,400		4,465,373
Grants Received during 2020-21 or Receivable on 30 June 2021		15,866,965		15,587,393
Government Grant Income COVID-19 Cash Flow Boost		100,000		
Bank Interest		45,576		95,171
Fundraising & Donations		405,882		118,989
Misc. Income		200,187		711,628
National Disability Insurance Scheme (NDIS)		791,536		
Tjanpi Desert Weavers Sales		743,494		724,215
Recoveries		<u>7,888</u>		<u>12,516</u>
Total Revenues		<u>24,387,927</u>		<u>21,715,284</u>
EXPENSES				
Grant Repayments		28,750		197,694
Administration		1,829,842		1,295,823
Depreciation		1,052,956		866,885
Materials & Small Equipment		1,357,065		1,082,204
Motor Vehicle Expenses		438,054		661,971
Client Brokerage		451,402		404,912
Travel Expenses		640,757		648,003
Employee Expenses		<u>10,052,151</u>		<u>10,198,190</u>
Total Expenses		<u>15,850,977</u>		<u>15,355,683</u>
Operating Surplus, Before Excluding Unexpended Amounts		8,536,951		6,359,602
Unexpended Project Grants Carried Forward to Next Fiscal Year	4	-3,279,782		-2,913,090
Project Surpluses/Deficits Carried Forward to Next Fiscal Year	5	-5,051,258		-3,313,310
<i>Total Unexpended Amounts</i>		<u>-8,331,039</u>		<u>-6,226,400</u>
Operating Surplus (Deficit)		<u>205,911</u>		<u>133,202</u>

Notes to the financial statements are set out on the attached pages

STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2021

	Note	2021 \$	Note	2020 \$
CURRENT ASSETS				
Grants to Receive relating to 2019/2020				
Cash on Hand		0		1,000
Cash at Bank	2	13,940,405		11,521,894
Inventory Tjanpi Shop		187,096		185,832
Inventory Ngangkari		44,480		15,231
Accounts Receivable		81,027		203,098
Prepayments		511,822		501,016
Staff Advances		-1,251		1,022
		<u>14,763,579</u>		<u>12,429,093</u>
FIXED ASSETS				
Property, Plant & Equipment	3	2,849,365		3,288,407
TOTAL ASSETS		<u>17,612,944</u>		<u>15,717,500</u>
CURRENT LIABILITIES				
Unexpended Project Grants to Carry Forward to Next Fiscal Year	4	3,279,782		2,913,090
Project Surplus/Deficits to Carry Forward to Next Fiscal Year	5	5,051,258		3,313,310
Creditors and Accruals	6	942,396		1,132,899
GST Payable	8	321,806		311,840
Provisions	7	1,121,321		1,156,105
Payroll Clearing		17,986		
Operating Lease Payments (Motor Vehicles & Real Estate)		0		0
Lease Liability (Motor Vehicles & Real Estate)		1,443,721		1,661,492
TOTAL LIABILITIES		<u>12,178,270</u>		<u>10,488,736</u>
NET ASSETS		<u>5,434,674</u>		<u>5,228,763</u>
MEMBERS FUNDS				
Opening Accumulated Funds		5,228,763		5,095,562
Operating Surplus (Deficit) for the Year		205,911		133,202
Closing Accumulated Funds		<u>5,434,675</u>		<u>5,228,763</u>

Notes to the financial statements are set out on the attached pages

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	Note	2020 \$
Cash Flows from Operating Activities				
Grants Received in Current Fiscal Year		15,676,797		15,836,121
Other Operating Receipts		2,435,161		1,567,375
Payments to Employees and Suppliers & Grant Refunds		-14,841,446		-14,497,531
Interest Received		45,576		95,171
Net Cash Flow from Operating Activities	9	<u>3,316,088</u>		<u>3,001,136</u>
Cash Flows from Investing Activities				
Receipts for disposals of Plant and Equipment		0		25,112
Purchase of property plant and equipment		-7936		-78926
Lease Payments		-890641		-675325
Cash Flows from Financing Activities				
Net Cash Flow from Investing and Financing Activities		<u>-898,577</u>		<u>-729,139</u>
Net Increase (Decrease) in Cash and Cash Equivalents		2,417,511		2,271,996
Cash and Cash Equivalents beginning of Fiscal Year		11,522,894		9,250,898
Cash and Cash Equivalents end of Fiscal Year	2	<u>13,940,405</u>		<u>11,522,894</u>

Notes to the financial statements are set out on the attached pages

NPY Women's Council (Aboriginal Corporation)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	Note	2020 \$
Opening Accumulated Funds:				
Opening Accumulated Funds		<u>5,228,763</u>		<u>5,095,561</u>
Operating Surplus (Deficit):		205,911		133,202
Closing Accumulated Funds		<u>5,434,674</u>		<u>5,228,763</u>

Notes to the financial statements are set out on the attached pages

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

NPY Women's Council Aboriginal Corporation was developed in order to provide services to Ngaanyatjarra, Pitjantjatjara and Yankunytjatjara women across the Central Australian Region and to co-ordinate women's groups and issues.

NPY Women's Council Aboriginal Corporation was incorporated under the Aboriginal Councils and Associations Act 1976 on 17 June 1994.

1. Statement of significant accounting policies

This financial report is a general purpose financial report prepared in order to satisfy the reporting requirements of the *Corporations (Aboriginal and Torres Strait Islander) Act (Cth) (CATSI Act) 2006*. NPY Women's Council is a Corporation, not an association and therefore it is a reporting entity.

This financial report has been prepared in accordance with the requirements of the *CATSI Act* and all applicable Accounting Standards, with the exception of:

AASB 124:	Related Party Disclosures
AASB 136:	Impairment of Assets

The report is prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current values of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report:

(a) Income Tax

No provision for Income Tax has been raised as the association is exempt from Income Tax under Division 50 of the Income Tax Assessment Act of 1997.

(b) Fixed Assets

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation. All assets, excluding freehold land and buildings are depreciated over their useful lives to the association.

(c) Employee Benefits

Provision is made for the corporation's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled.

(d) Comparative Figures

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

(e) Recognition of Grant Revenues

Government grants are recognised as revenue when control over the grant has been obtained. Control over granted assets is normally obtained upon their receipt or upon prior notification that a grant has been secured.

In order to comply with grant funding conditions, the portion of grants received and unexpended at year end, is transferred to current liabilities. Unexpended grants brought forward from prior years are recognised as revenue.

(f) Expenditure

Recurring expenditures are allocated in accordance with conditions for grants determined by the Indigenous Co-ordination Centre and other funding bodies.

(g) Receivables

A provision is raised for any doubtful debts on a review of all outstanding amounts at year end. Bad debts are written off during the period in which they are defined.

(h) Goods and Services Tax (GST)

Revenues, expenses, and assets are recognised net of the amount of GST. Receivables and payables are recognised inclusive of GST. The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

(i) Impact of adoption of AASB 16

Under AASB 117, the association assessed whether leases were operating or finance leases based on its assessment of whether the significant risks and rewards of ownership had been transferred to the association or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low value assets). The Association has elected to use the exception to lease accounting for short-term leases and leases of low value assets, and the lease expense relating to these leases are recognised in the statement of profit or loss on a straight line basis.

AASB 16 includes a number of practical expedients which can be used on transition, the Association has used the following expedients :

- *contracts which had previously been assessed as not containing leases under AASB 117 were not re-assessed on transition to AASB 16;
- *lease liabilities have been discounted using the Company's incremental borrowing rate at 1 July 2019;
- *right-of-use assets at 1 July 2019 have been measured at an amount equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments;
- *a single discount rate was applied to all leases with similar characteristics;
- *the right-of-use asset was adjusted by the existing onerous lease provision (where relevant) at 30 June 2019 rather than perform impairment testing of the right-of-use asset;
- *excluded leases with an expiry date prior to 30 June 2020 from the statement of financial position and lease expenses for these leases have been recorded on a straight-line basis over the remaining term;
- *used hindsight when determining the lease term if the contract contains options to extend or terminate the lease;
- *for leases which were classified as finance leases under AASB 117, the carrying amount of the right-of-use asset and the lease liability at 1 July 2019 are the same value as the leased asset and liability on 30 June 2019.

(j) Financial statement impact of adoption of AASB 16

The Association has recognised right-of-use assets of \$1,661,492 and lease liabilities of \$1,661,492 at 1 July 2019, for lease previously classified as operating leases. The weighted average lessee's incremental borrowing rate applied to lease liabilities at 1 July 2019 was 3.5%.

2. Cash at Bank

	2021	2020
	\$	\$
Bank - Chequing Account	6,941,496	4,820,149
Bank - Maxi Savings Account	2,378,675	1,680,251
Bank - Term Deposits	803,000	803,000
Bank - Tjanpi Maxi Savings Account	240,547	365,970
Bank - Payway Account	0	0
Bank - Secretariat Empowered Communities	75,647	352,949
Bank - Tjanpi Art Centre Float Account	1,040	-425
Bank - Tailored Term Deposit	3,500,000	3,500,000
	<u>13,940,405</u>	<u>11,521,894</u>

The term deposits consist of the following 8 term deposits:

(1) Matures 8 November 2021, interest 0.60%	103,000	103,000
(2) Matures 28 August 2021, interest 0.19%	100,000	100,000
(3) Matures 28 July 2021, interest 0.19%	100,000	100,000
(4) Matures 28 July 2021, interest 0.19%	100,000	100,000
(5) Matures 28 July 2021, interest 0.19%	100,000	100,000
(6) Matures 28 July 2021, interest 0.19%	100,000	100,000
(7) Matures 28 August 2021, interest 0.19%	100,000	100,000
(8) Matures 28 August 2021, interest 0.19%	100,000	100,000
	<u>803,000</u>	<u>803,000</u>

Statement of Cash Flows

For the purpose of the Statement of Cash Flows, cash includes cash in bank, deposits at call, net of outstanding bank overdrafts.

Cash at Bank	13,940,405	11,521,894
Cash on Hand	0	1,000
Cash and Cash Equivalent end of Fiscal Year	<u>13,940,405</u>	<u>11,522,894</u>

3. Fixed Assets

	2021	2020
	\$	\$
Buildings - at Cost	1,970,762	1,970,762
Accumulated Depreciation	-871,797	-774,709
Net book Value	<u>1,098,965</u>	<u>1,196,054</u>
Plant and Equipment - at Cost	164,961	164,961
Accumulated Depreciation	-152,668	-149,396
Net book Value	<u>12,293</u>	<u>15,565</u>
Motor Vehicles - at Cost	1,364,976	1,357,039
Accumulated Depreciation	-1,067,968	-995,609
Net book Value	<u>297,008</u>	<u>361,430</u>
Furniture, Fittings, Computers - at Cost	370,275	370,275
Accumulated Depreciation	-339,033	-319,120
Net book Value	<u>31,242</u>	<u>51,155</u>
Communication Equipment - at Cost	94,302	94,302
Accumulated Depreciation	-92,613	-91,591
Net book Value	<u>1,689</u>	<u>2,711</u>
Total fixed assets	<u>1,441,196</u>	<u>1,626,915</u>

Operating Lease

	2021	2020
	\$	\$
Right of Use Asset Motor Vehicles	1,649,576	1,333,922
Accumulated Depreciation	<u>-842,597</u>	<u>-354,566</u>
Net Book	806,979	979,356
Right of Use Asset Real Estate	1,293,218	1,002,895
Accumulated Depreciation	<u>-692,028</u>	<u>-320,759</u>
Net Book	601,190	682,136
Total Right of Use Asset (Motor Vehicles & Real Estate)	<u><u>1,408,168</u></u>	<u><u>1,661,492</u></u>

4. Unexpended Project Grants

	2021	2020
	\$	\$
021 . DPM&C - Law & Culture	28,767	15,299
815 . DPMC - Secretariat Empowered Communities	99,332	34,379
810 . IAG	37,233	49,998
811 - Lottery West	2,776	2,776
510 - CAMHS	1,428	1,428
511 . CLC COVID-19 Muti Kulintjaku		15,688
514 . Perpetual	16,253	94,185
518 . DSS Community-led	57,865	80,856
006 - DPMC - IFS NT - DV	14,218	10,221
203 . DHA SA Cross Border APY Lands DV	2,618	72,541
223 - WA DCP - Domestic Violence - DV	43,008	20,025
224 - DPMC - TriState FVPLS	115,104	45,330
241 . NT Sexual Assault Research	6,757	6,757
242 . DPMC Third Action Plan	6,585	41,767
243 . SA DAA Prevention & Justice Workers		
245 . DSS Community-led Projects to Prevention	109,154	98,382
246 . NIAA FVPLS IT (one-off)	1,859	1,859
247 . WA DVS COVID-19 Client Brokerage	311,719	25,000
248 . Territory Families	65,081	136,364
249 . SA DHS COVID-19		50,000
250 . Territory Families COVID-19 Legal Assistance	27,255	31,063
105 . IAHP Primary Health Care - Nutrition	45,819	25,426
311 - DPM&C - Invest To Grow - Nutrition		35,291
316 - DSS - Intensive Family Support Service		99,144
324 . NT Territory Families	105,847	259,983
503 - Minyma Ngangkari Project	29,635	20,601
206 - DCSI - Tjilpi Pampa	14,953	14,953
763 - DoHA Improved Services		15,725
765 - DoHA - Young Peoples Program		932
791 - NT - Dept of Sports & Rec - Docker River Softball	1,747	1,747
771 - NIAA PSS IJP - Kiwirrkurra - Youth	25,586	25,586
773 - NIAA - Youth In Communities - Youth		42,558
785 - FaHCSIA Youth Leadership Program	5,738	5,738
788 - CAYLUS		28,750
788-B - CAYLUS COVID-19 Anangu Support Worker	3,405	9,871
795 - Centrecorp Foundation	2,050	2,050
796 . CLC Teaching Camp	147,193	167,724
523 . Regional Assessment		
526 . Multi Institutional Agreement		97,903
527 . NDIS Senior Community Connector	18,836	18,836
530 . NDIS Appeal		

531 . University of Sydney		
794 . ICTV	4,000	4,000
304 . DSS - Emergency Relief Program		7,837
305 . Children Grounds		13,636
816 . Muti Foundation - Emerging Leaders W/Shop	4,104	4,104
817 . DPM&C - Emerging Leaders Program	386,620	195,267
818 . Nura Ward Book	3,382	3,382
820 . Larapinta Connect Donation	142,011	42,011
102 . DoH - CHSP Respite		
202&512 . DSC WA - Tristate Disability		
204 . DoH - CHSP Home Care & Support		
302 . DSS - NDAP		
508 . DSS - Men's Book		
903 . CLC Boarding School	123,088	171,954
905 . NG Lands School	16,375	16,375
909 . Lottery West	-368,714	-73,775
910 . UNSW Research	36,920	31,561
911 . AAI Softball Tournament		-15,000
912 . NIAA Education Advocacy		40,437
821 . NT Aboriginal Workforce MOA		0
822 . WA Australian History Foundation		0
825 . Westpac	48,635	48,635
826 . LotteryWest	-15,171	
827 . Indigenous Land & Sea Corporation	17,086	28,866
829 . NIAA Kulintja Kutju	36,552	57,618
535 . NDIS APY Lands Community Connector	168,758	168,758
536 . WA Aboriginal Workforce		
602 . IVAIS All the Animals Project	50,969	52,929
604 . CLC COVID-19 Tjanpi Wellness Kits		5,160
605 . CLC COVID-19 DV Well-being Workshop		35,494
607 . Copyright Agency Cultural Fund	924	10,000
676 . NT Jobs Transition	15,602	7,454
697 . DHS SA Creative Develop Projects		
698 . RED Goldfield		
699 . Ian Potter Foundation	3,100	10,070
322 . SAX Institute		
505 . ABA Vehicle one-off	5,120	5,120
509 . NT AAI Mens Book		22,764
904 . CAYLUS Lot 144 Docker Rec Hall	66,893	78,456
539 . Ernst & Young BCLW	4,102	9,122
540 . Disability Royal Commission Advocacy Support	31,884	71,986
541 . NDIA Community Inclusion Capacity	240,438	130,811
542 . Carer SA	20,395	21,322
907 . PMC Mental Hygiene Project		
908 . NAIDOC		
543 . NDIA Appeals - Legal Aid Commission	57,554	
544 . NATSIC	30,000	
251 . DSS Specialised Family	250,000	
201 . SA Health Regional LHNs - Ngangkari	20,000	
103 . CLC UK COVID-19	73,870	
205 . Smiling Mind	-7,673	
506 . NTPHN UK Project	54,467	
609 . Lottery West	18,619	
610 . Ministry for Arts RISE	377,052	
758 . CLC Imanpa Band Equipment	15,000	
	<u>3,279,782</u>	<u>2,913,090</u>

5. Project Surplus/Deficits

	2021	2020
	\$	\$
207 - Untied Funds Domestic Violence	19,531	20,537
210 - Untied Funds Tjungu	1,879,788	1,003,722
313 - Untied Funds Nutrition	82,892	67,993
504 - Ngangkari Book - Ngankari	249,059	139,145
603 - Untied Funds Tjanpi	768,494	557,330
702 - Untied Funds - Admin	1,235,597	984,730
704 - R&M Housing - Admin	80,123	63,650
757 - Untied Funds Youth	25,605	20,654
801 - Donations - Admin	379,550	116,689
803 - Governance Award	2,536	2,536
023 - Fundraising - Law & Culture Foundation	322,246	322,246
998 - Centrelink	-8072.22	-8,072
906 - Fundraising Activities	13128.21	11,764
824 . Go Fund Me	780.9	10,387
	<u>5,051,258</u>	<u>3,313,310</u>

6. Creditors and Accruals

	2021	2020
	\$	\$
(a) Trade Creditors	-8,786	-12,436
(b) MasterCard Corporate Credit Cards	7,461	3,419
(c) Grants Received in Advance	749,686	875,748
(d) Sundry Creditors & Accruals	173,461	256,422
(e) PAYG Payable	9,289	0
(f) Superannuation Payable	2,588	0
(g) Social Club	440	4,588
(h) Other Current Liabilities	8,257	5,158
(1) Grants to Repay	0	0
	<u>942,396</u>	<u>1,132,899</u>

Specification of Sundry Creditors & Accruals

This amount is an accrual for wage related payables, related to the last three days of June 2021 plus the audit fees.

It also includes accruals for Accounts Payable invoices related to June 2021.

Specification of the Grants Received in Advance:

This concerns an accrual of six receipts in June 2021, that relates to 2021/2022FY:

(a)	335,190	NIAA - Family Violence Prevention Legal Service
(b)	87,608	Australia Council for the Arts - Tjanpi Desert Weavers (class 692)
©	60,000	Dept of Infrastructure, Transport, Regional Development & Comm
(d)	75,000	Perpetual - SiR JAMIPAP
e	191,888	NIAA - Kiwirrkurra Youth Development Project (class 771)
	<u>749,686</u>	

7. Provisions

	2021	2020
	\$	\$
Annual Leave (Employees)	741,720	720,463
Long Service Leave (Employees)	379,601	334,605
Other	0	101,037
	<u>1,121,321</u>	<u>1,156,105</u>

The annual leave provision is calculated by multiplying the unused accrued leave hours with the hourly rate, and adding 17.5% for leave loading.

For long service leave, the entitlement starts when the employee has completed 10 years or more of continuous service. For financial statement purposes though, the provision is calculated for staff who have completed 7 years or more of continuous service.

8. GST Payable

GST Payable for the period 1 April - 30 June 2021:	334,062	324,092
LESS Fuel Tax Credit (APY Lands, 2 x NT Communities namely: Mutitjulu and Docker River) for the period 1 July 2020 to 30 June 2021:	<u>12,256</u>	<u>12,252</u>
Total GST Payable to ATO	<u>321,806</u>	<u>311,840</u>

9. Reconciliation of the operating surplus (deficit) to the net cash flows from operating activities

	2021	2020
	\$	\$
Operating Surplus (Deficit) for the year	<u>205,911</u>	<u>133,202</u>

Operating Activities

Changes in Working Capital - Carry Forwarded Amounts:

Unexpended project grants brought forward from previous fiscal year	-2,913,090	-2,368,314
Unexpended project surpluses brought forward from previous fiscal year	-3,313,310	-2,097,059
Unexpended project grants carried forward to next fiscal year	3,279,782	2,913,090
Unexpended project surpluses brought forward to next fiscal year	5,051,258	3,313,310
Grants to Receive		

Changes in Working Capital - Other Items:

(Increase) Decrease in Receivables (incl. Prepayments)	113,538	-203,973
(Increase) Decrease in Tjanpi & Ngangkari Inventory	-30,513	-18,182
(Decrease) Increase in Payables (incl. Accruals)	-36,491	-105,378
(Decrease) Increase in grants in advance	-126,062	381,232
(Decrease) Increase in Provisions	-34,784	198,191

Adjustment for Other Non-Cash Related Operating Items:

Depreciation	1,052,956	866,885
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Adjustment for one time transfer of untied funds:

Transfer of untied funds surpluses to reserves	0	0
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Investment Activities

Adjustment for investment related revenues and expenses:
(Gain)/Loss on disposal of assets

0	-11,868
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Financing Activities

Adjustment for financing related revenues and expenses:

Interest Expense on Operating Lease	66,894
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Net Cash Flow from Operating Activities	<u>3,316,089</u>	<u>3,001,136</u>
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