



# 2020-2021 ANNUAL REPORT



NAIRM MARK DJAMBANA  
GATHERING BY THE BAY



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We acknowledge the artwork on the front and back cover of this annual report is from  
Shaydon Ritchie



# Acknowledgement

Nairm Marr Djambana acknowledges the Bunurong/Boon Wurrung people of the Kulin Nation as the Traditional Owners of the land on which we gather and work, and pay our respect to their Elders past and present. Strait Islander people living in the Frankston area.

Nairm Marr Djambana also acknowledges all other Aboriginal and Torres Strait Islander people living in the Frankston area.



Nairm Marr Djambana's logo means: Bunjil, wattle, wallaby that used to roam the bay when it was grasslands, fish and shellfish, manna gum leaves, gathering



## Our Journey So Far

Nairm Marr Djambana was conceived in the late 1990s by local Aboriginal Elders, dreaming of a time and place where Aboriginal people could gather in a culturally safe environment to build cultural pride, understanding and knowledge together and share the cultural wisdom with the broader community of the region.

Nairm Marr Djambana was officially launched in November 2016 as a gathering place for the Aboriginal and Torres Strait Islander community in Frankston. Nairm Marr Djambana has an active volunteer Committee of Management (Board) and runs a range of cultural strengthening programs and activities to meet the needs and aspirations of the local Aboriginal and Torres Strait Islander community. We have installed a commercial kitchen and commenced catering for our community and other organisations. In future we seek to turn this into a fully-fledged social enterprise.

## Our Purpose

Nairm Marr Djambana's purpose is to strengthen the health and wellbeing of the growing Aboriginal and Torres Strait Islander community in Frankston and drive strong social, economic and cultural outcomes for the community.

Through creating a safe and welcoming cultural space to gather, connect and heal, we aim to address the overrepresentation of Aboriginal and Torres Strait Islander people in the family violence, criminal justice, child protection and out-of-home care systems.

Our services, programs and activities are informed by community needs and aspirations. We aim to empower and engage the Aboriginal and Torres Strait Islander community, including young Aboriginal and Torres Strait Islander people in Frankston who are significantly overrepresented in the youth justice system.

Nairm Marr Djambana also invites the non-Indigenous community to share our space to learn about Aboriginal history and culture in a culturally welcoming environment.

## Our Dream

Our dream is to continue on the journey our Elders started to create a culturally welcoming, safe and accessible space for the Aboriginal and Torres Strait Islander community in Frankston – a place to gather, to connect, to heal and to have a sense of belonging.



## Our Heart

Our community aspirations and needs are at the heart of who we are and what we do:

**Self-determination:** We support the Aboriginal and Torres Strait Islander community in Frankston to lead self-determining lives to improve health, wellbeing, and safety outcomes.

**Culture:** We promote cultural strengthening as an important way to build identity, connection, resilience, and wellbeing.

**Connection:** We facilitate connection to culture, community, and country for the Aboriginal and Torres Strait Islander community in Frankston.

**Collaboration:** We collaborate with Traditional Owners, Aboriginal organisations, and other community services to provide a holistic approach to community health and wellbeing.

**Pride:** We are proud of and celebrate the diverse Aboriginal and Torres Strait Islander identities and cultures in Frankston.

**Healing:** We support healing in a culturally safe and welcoming environment.

## Our Values – “SPIRIT”

Along with our community aspirations and needs that guide our vision, our corporate values, or principles, referred to as “spirit” underpin the way we conduct business. These are:

**Safety: We provide a culturally safe and welcoming environment**

*We will work together to achieve our Mission. We know that every single task performed together is important and complements the overall effort to ensure our success and sustainability.*

**Purpose: We work to achieve a sustainable organisation for our community**

*We will share experiences, knowledge, and ideas to foster greater communication, interaction, and cohesiveness within Nairn Marr Djambana.*

**Integrity: We do the right thing**

*We will be open, honest, and reliable in everything we do, achieving and maintaining the highest levels of professional service to the Aboriginal and Torres Strait Islander community in Frankston.*

**Respect: Respect the individual and collective rights of our community**

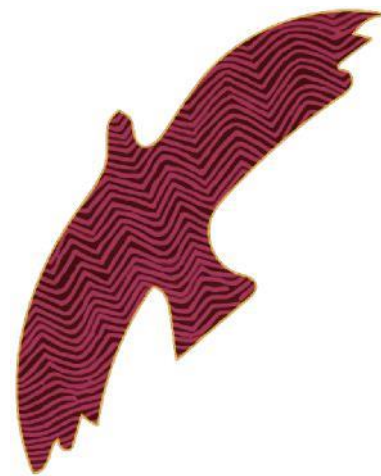
*We will treat all people, inside and outside, Nairn Marr Djambana with dignity and respect.*



**Innovation:** We anticipate and adapt change to achieve growth  
*We recognise the role innovation can play in achieving Nairn Marr Djambana's vision. We will foster a culture that encourages both Nairn Marr Djambana and the Aboriginal and Torres Strait Islander community in Frankston to maximise their potential.*

**Trust: We operate in an open and honest way**

*We will support and encourage the Board and staff of Nairn Marr Djambana to be responsible and accountable and to make decisions within the scope of their role. We will also adhere to the highest standard of conduct and ethics and understand that anything less is unacceptable.*

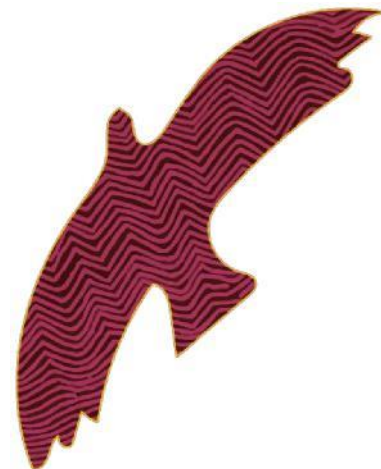




## Organisation Details

Nairm Marr Djambana organisational details are as follows:

Name Incorporated	:	Nairm Marr Djambana Aboriginal
Registered	:	Consumer Affairs Victoria (Department of Justice, Vic)
Act	:	<i>Associations Incorporated Act 1981</i>
Date Registered	:	16 March 2012
Location Registered	:	Victoria A0057430V
Business type	:	Association
Business structure	:	Not for Profit Community Organisation
ABN	:	38 965 604 576
Address	:	32 Nursery Street, Frankston
Postal Address	:	32 Nursery Street, Frankston





# Nairm Marr Djambana Board

## **Karinda Taylor, Chairperson**



Karinda Taylor is a proud Wemba Wemba woman. Karinda brings a wealth of experience in clinical strategic and leadership management roles across Aboriginal community-controlled health organisations, state government and regional metropolitan hospitals.

## **Kerry Strickland, Treasurer**



Kerry is a proud Wadi Wadi woman, First Nations people of the Illawarra region, NSW Registered Nurse currently employed as a Healthy Start to Life Nurse at Frankston Hospital  
Small Business owner  
Cultural Adviser with the Women's Spirit Project

## **Jida McCartney, Secretary**



Jida is a proud Aboriginal man from the lands of the Yorta Yorta, Wotjobulak, Nari Nari, and Boon Wurrung peoples. Spent most of his early childhood on the Murrumbidgee River in Balranald NSW.

Extensive experience in working with young people in Out of Home Care, Criminal Justice, and Family Violence.





### **Erin Pennett, Board Member**

A Torres Strait Islander woman, born and raised in regional Victoria, Macedon Ranges area. Erin has lived on the Mornington Peninsula for the past 8 years. Manager of an Indigenous Engagement Unit in the Higher Education sector with 10+ years of supporting Aboriginal and Torres Strait Islander students and community members to improve educational, health, and well-being outcomes.



### **Karen Gibbs, Board Member**

Karen is a proud Jardwadjali woman from the upper Wimmera River, east of the Grampians. Karen is Currently a Foster Carer and Playgroup Facilitator. Supports literacy in primary school.



## Minutes of the last AGM

### NAIRM MARR DJAMBANA MINUTES – ANNUAL GENERAL MEETING MEETING MINUTE TAKER: Kalie Kent

**Interim Chair: Aunty Lorraine Parsons**  
**Saturday 21<sup>st</sup> February 2021**

**Attendees Full Members:** (Aboriginal): Kalie Kent, Karen Kent, Deb Mellett, Kayla Cartledge, Jida McCartney, Kerry Strickland, Erin Pennett, Suzy Stephens, Amanda Cox, Aunty Mai Katona, Aunty Patsy Smith, Uncle Barry Cowen, AJ Williams, Jason Brailey, Karinda Taylor, Karen Gibb.

(Non-Aboriginal) – Christa Momot, Lynn Moyle, Pauline Nelson, Glenys Medley

Quorum Established

Meeting Opened - 10.30am

#### **1. Acknowledgement to Country**

Jida McCartney provides Acknowledgement to Country.

#### **2 Welcome**

Deb welcomes everyone to the Nairm Marr Djambana annual general meeting introduces Aunty Lorraine Parsons who will be chairing the meeting.

Deb Mellett hands over to Aunty Lorraine Parsons to do the proceedings to the AGM.

Aunty Lorraine thanks Jida McCartney for his Acknowledgement of Country and welcomes all to the AGM.

Amanda Cox interjected asking when questions can be raised as she believed the AGM should not proceed as we did not have a Quorum.

Chairperson disagreed – There were 16 full members present and Board members are entitled to a vote - 10% of full membership were present.

Model rules – Part 4 General Meetings of the Association

No. 36 Quorum at General Meetings

(2) The quorum for a general meeting is the presence (physically, by proxy or as allowed under rule 35) of **5 members** entitled to vote

.

Amanda Cox asked a note to be added to the minutes stating the less than 10% of Nairm Marr Djambana's members were present for the AGM and the meeting shouldn't have proceeded. Amanda stated Board members were not eligible to vote.

Interim Chair disagreed. Quorum has been met and continued the meeting.

### **Minutes of Previous AGM**

Deb Mellett walks group through previous AGM minutes.

**First** Amanda Cox **Seconded** by Kalie Kent

### **3 Presentation of Annual Report**

Attendees presented with Annual Report, Deb presents the chairpersons report. See Annual Report Page 9. Treasurer Kerry Strickland provides her report. See Annual Report Page 10.

Motion asked to continue using AX3 Accounting in 2021.

Motion passed with a show of majority of hands.

Acceptance of the Treasury Report

**First** Aunty Mai Katona **Seconded** by Karen Kent.

### **Aunty Mai Katona's Speech**

Aunty Mai thanks Kalie Kent for going beyond and above for Nairm Marr Djambana Community.

Aunty Mai thanks Deb Mellett for being so passionate about everything Deb has done for Nairm Marr Djambana and thanks Deb for the amount of time Deb has given to Nairm Marr Djambana including taking annual leave to help Nairm Marr Djambana.

### **4 General Business and Carryover of Board Members**

Deb Mellett and Aunty Mai Katona have completed their 3-year term.

Joshua Sinclair resigned as a Board Member

3 vacancies advertised

2 Board Member nominations – Erin Pennett and Kayla Cartledge

### **5 Nominees to speak & voting**

**Erin Pennett** presents to the group

**Kayla Cartledge** presents to the group

Aunty Lorraine informs the community that both Erin, and Kayla meet all requirements to become Board Members.

Karinda Taylor endorses both Nominations.

Aunty Mai welcomes both Erin and Kayla to Nairm Marr Djambana's Board.

Deb Mellett acknowledges that the current constitution is dated, and the board has been in discussion with consumer affairs to confirm that Nairm Marr Djambana's actions are compliant. Deb confirms that any decision made by the board is in the community's best interest and not for personal gain.

Amanda Cox has asked a note to be added to the minutes stating the less than 10% of Nairm Marr Djambana's members were present for the AGM and the meeting shouldn't have proceeded. Amanda stated Board members were not eligible to vote.

Chairperson disagreed – Board members are members are entitled to a vote 10% of full membership were present.

Model rules – Part 4 General Meetings of the Association

No. 36 Quorum at General Meetings

(2) The quorum for a general meeting is the presence (physically, by proxy or as allowed under rule 35) of 5 members entitled to vote.

### **Interim Chair continued the meeting.**

Lorraine Parsons moves a motion that all Board Members are to serve a 3-year term.

**First** Aunty Mai Katona

**Second** Amanda Cox

### **Closing comment**

Lorraine Parsons thanks the Board for all their time and effort, thanks community for all the feedback and congratulates Nairm Marr Djambana on what they have achieved and acknowledges all our community members that has passed away.

Meeting closed at 12 noon





## Chairperson's Report

It is with great pleasure I present my Chairperson's report for 2021.

The overriding theme of Nairn Marr Djambana's focus for the financial year 2020-2021 has been to build organisational capacity, build on existing programs and services and increase our workforce.

Our commitment and key focus was to move the organisation forward while ensuring we are embedding cultural strengthening and cultural safety in our service delivery that intersects with cultural practice and self-determination.

Our advocacy for the rights of Aboriginal and Torres Strait Islander people for self-determination also means we have been very active in high level strategic governance structures and processes.

We were successful in receiving funding under the COVID recovery funds.

I took the Acting Chair when our very esteemed Karinda Taylor stepped away from the Board due to the increasing demands and responsibility

Unfortunately, we said goodbye to Kalie Kent and Naaz Stojkova who moved onto other employment opportunities.

We gave Chris Morrison an opportunity to expand his skill base by employing him 25 hours per week.

We employed Leanne Pearson on a 6 month contract whilst we applied for Workforce Development Funding.

Leanne did an amazing job holding the fort through a very difficult time.

Some of our successes:

- Successful in a workforce development grant
- COVID relief funding \$218,000 for Youth, Elders and Community Program & Activities
- We continued to deliver covid relief to our community through COVID

- Ran on-line cooking and children's programs
- Received \$250,000 for minor upgrades
- Continued to provide ITC services to our Community members.

Despite the disruptions to our service and staff shortages, we have still managed to keep our community safe and connect.

Our advocacy for the rights for self-determination of Aboriginal and Torres Strait Islander members and organisation also means we have been very active in high level strategic governance structures and processes.

Our Volunteer Specialist Support group has been tireless in their commitment to advancing Nairm and they have also been making an incredible contribution to ensuring our funding applications have every chance of success.

As a Board, we have worked to provide a holistic approach in servicing the needs of our community, children, young people and families, allowing us to have programing that interconnects generationally and stretches the money further.

We have continued to advocate to Local, State and Federal government to find more money to fund a new 'fit for purpose building'.

Overall, it has been a busy year. I have now resigned from the Board, due to my own work commitments.

I thank my fellow board members and wish Nairm Marr Djambana every success moving forward.

Chair

# Treasurer's Report - The year in Review 2020/2021

It is my pleasure to present the financial report for 2020-2021.



Nairm Marr Djambana continued to have a big year in growth, even throughout the Pandemic. Since the last AGM, we continued using the previous years Sage Business Support bookkeeping company and Bendigo Bank's preferred system, Xero. In March 2021, when the contract finished, it was decided to move to Ax3 who brings expertise in community-controlled organisations including other local Aboriginal community-controlled organisations.

Nairm Marr Djambana continued to generate its own income from Catering, Room Hire and our Clinic room. Monies obtained through this was feed back into Nairm Marr Djambana to pay wages and utilities. COVID-19 meant that Nairm Marr Djambana Catering, Room Hire and Clinic room were closed during lockdown.

Nairm Marr Djambana finances were Audited., which is attached.

Contact was made with Consumer Affairs to extend pass the February deadline, but they informed Nairm Marr Djambana Board, we must proceed on this date with an interim financial statement.

COVID-19 meant Nairm Marr Djambana

- was closed to the public during Lockdown
- we are proud we were able to keep Aboriginal and non-Aboriginal staff working their contracted hours during this trying time with the assistance of Job Keeper.
- Was successful in being awarded various funding which allowed us to assist Community and continue to run programs in a COVID safe way.

Thank you

A handwritten signature in black ink, appearing to be 'Kerry Strickland'. The signature is fluid and cursive, with a large loop at the end.

Kerry Strickland – Treasurer



## Financial statements

# Nairm Marr Djambana

ABN 38 965 604 576

### Financial Statements

For the Year Ended 30 June 2021



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### **For the Year Ended 30 June 2021**

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**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 30 June 2021**

		2021	2020
	Note	\$	\$
Revenue	4	795,713	409,299
Finance income		1	2
Other income	4	92,304	38,500
Employee benefits expense		(241,577)	(178,797)
Depreciation and amortisation expense	9	(40,673)	(8,919)
KKBD expenses		(99,492)	(37,458)
Other expenses		(258,968)	(237,927)
<b>(Deficit)//Surplus for the year</b>		<b>247,308</b>	<b>(15,300)</b>
<b>Other comprehensive income for the year</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>247,308</b>	<b>(15,300)</b>

**Statement of Financial Position**  
**As At 30 June 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	6	742,522	459,298
Trade and other receivables	7	22,176	4,993
Other assets	10	91,145	-
TOTAL CURRENT ASSETS		855,843	464,291
NON-CURRENT ASSETS			
Plant and equipment	9	53,232	65,803
TOTAL NON-CURRENT ASSETS		53,232	65,803
TOTAL ASSETS		909,075	530,094
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	11	59,787	74,410
Contract liabilities	8	513,947	363,411
Employee benefits	12	1,949	3,926
TOTAL CURRENT LIABILITIES		575,683	441,747
NON-CURRENT LIABILITIES			
Employee benefits	12	839	3,102
TOTAL NON-CURRENT LIABILITIES		839	3,102
TOTAL LIABILITIES		576,522	444,849
NET ASSETS		332,553	85,245
<b>EQUITY</b>			
Retained surplus		332,553	85,245
TOTAL EQUITY		332,553	85,245

**Statement of Cash Flows**  
**For the Year Ended 30 June 2021**

	Note	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers		1,104,359	711,364
Payments to suppliers and employees		(793,314)	(477,231)
Donations received		280	500
Interest received		1	2
Net cash provided by/(used in) operating activities	15	<u>311,326</u>	<u>234,635</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of plant and equipment		<u>(28,102)</u>	<u>(58,200)</u>
Net cash provided by/(used in) investing activities		<u>(28,102)</u>	<u>(58,200)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Net increase/(decrease) in cash and cash equivalents held		283,224	176,435
Cash and cash equivalents at beginning of year		<u>459,298</u>	<u>282,863</u>
Cash and cash equivalents at end of financial year	6	<u><u>742,522</u></u>	<u><u>459,298</u></u>



## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2021**

The financial report covers Nairm Marr Djambana as an individual entity. Nairm Marr Djambana is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2021 were to strengthen the health and wellbeing of the growing Aboriginal and Torres Strait Islander community in Frankston and drive strong social, economic and cultural outcomes for the community.

The functional and presentation currency of Nairm Marr Djambana is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

#### **1 Basis of Preparation**

In the Responsible persons opinion the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

#### **2 Summary of Significant Accounting Policies**

##### **(a) Revenue and other income**

###### **Revenue from contracts with customers**

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

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

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

###### **Specific revenue streams**

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

###### **Grant income**

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but may include management of education events, vaccinations, presentations at symposiums.

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 2 Summary of Significant Accounting Policies

#### (a) Revenue and other income

##### Specific revenue streams

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations (AASB 1058)

Amounts arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. The Association considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

##### Statement of financial position balances relating to revenue recognition

##### Contract assets and liabilities

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

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

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

##### Other income

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

#### (b) Income Tax

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

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2021**

#### **2 Summary of Significant Accounting Policies**

##### **(c) Goods and services tax (GST)**

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

Receivables and payable are stated inclusive of GST.

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

##### **(d) Plant and equipment**

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

###### **Depreciation**

Plant and equipment, excluding freehold land, is depreciated on a reducing balance basis over the assets useful life to the Association, commencing when the asset is ready for use.

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

<b>Fixed asset class</b>	<b>Depreciation rate</b>
Office Equipment	50%
Catering assets	20%

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

##### **(e) Financial instruments**

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

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

###### **Financial assets**

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

###### *Classification*

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

## Notes to the Financial Statements

### For the Year Ended 30 June 2021

#### 2 Summary of Significant Accounting Policies

##### (e) Financial instruments

###### Financial assets

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

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

###### *Amortised cost*

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

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

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

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

###### Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

## Notes to the Financial Statements

For the Year Ended 30 June 2021

### 2 Summary of Significant Accounting Policies

#### (e) Financial instruments

##### Financial assets

###### *Impairment of financial assets*

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

- financial assets measured at amortised cost

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

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

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

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

###### *Trade receivables*

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

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

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

###### *Other financial assets measured at amortised cost*

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



## Notes to the Financial Statements

### For the Year Ended 30 June 2021

## 2 Summary of Significant Accounting Policies

### (e) Financial instruments

#### Financial liabilities

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

The financial liabilities of the Association comprise trade payables, bank and other loans and lease liabilities.

### (f) Cash and cash equivalents

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

### (g) Leases

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

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Association has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Association has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

#### Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

#### *Exceptions to lease accounting*

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

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2021**

## **2 Summary of Significant Accounting Policies**

### **(h) Employee benefits**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

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

## **3 Critical Accounting Estimates and Judgments**

The Responsible persons make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

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

The significant estimates and judgements made have been described below.

### **Key estimates - revenue recognition**

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

### **Key estimates - receivables**

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

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2021**

#### **4 Revenue and Other Income**

##### **Revenue from continuing operations**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Revenue from contracts with customers (AASB 15)		
- Grant under AASB15	<b>758,304</b>	388,046
- Sponsorship	<b>7,065</b>	-
	<b>765,369</b>	388,046
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- sale of goods	<b>23,669</b>	14,947
- provision of services	<b>6,675</b>	6,306
	<b>30,344</b>	21,253
<b>Total Revenue</b>	<b>795,713</b>	409,299

##### **Other Income breakup**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Other Income		
- donations	<b>280</b>	500
- other COVID grants	<b>92,024</b>	38,000
<b>Total Other Income</b>	<b>92,304</b>	38,500

#### **5 Result for the Year**

The result for the year includes the following specific expenses:

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Other expenses:		
Employee benefits expense	<b>241,577</b>	178,797
Depreciation expense	<b>40,673</b>	8,919
Rental expense on operating leases:		
- Lease rentals on operating lease	<b>3,004</b>	13,183
Consulting and professional fees	<b>58,482</b>	114,574
Catering expenses	<b>22,904</b>	13,188
Motor vehicle expenses	<b>2,258</b>	2,054

#### **6 Cash and Cash Equivalents**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Cash at bank and in hand	<b>742,522</b>	459,298
<b>Total cash and cash equivalents</b>	<b>742,522</b>	459,298

# Notes to the Financial Statements

## For the Year Ended 30 June 2021

### 7 Trade and other receivables

	2021 \$	2020 \$
CURRENT		
Trade receivables	22,147	4,993
Other receivables	29	-
Total current trade and other receivables	<u>22,176</u>	<u>4,993</u>

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

### 8 Contract Balances

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

#### Current contract liabilities

	2021 \$	2020 \$
CURRENT		
Grant monies received in advance (AASB 15 revenue streams)	<u>513,947</u>	<u>363,411</u>
Total current contract liabilities	<u>513,947</u>	<u>363,411</u>

Contract liabilities represent Grants that the Association expects to spend on the project in a future reporting period.

### 9 Plant and equipment

	2021 \$	2020 \$
Motor vehicles		
At cost	5,892	-
Accumulated depreciation	(997)	-
Total motor vehicles	<u>4,895</u>	<u>-</u>
Office equipment		
At cost	89,883	70,212
Accumulated depreciation	(47,672)	(8,559)
Total office equipment	<u>42,211</u>	<u>61,653</u>
Catering assets		
At cost	4,609	2,070
Accumulated depreciation	(923)	(360)
Total Property, plant and equipment UD1	<u>3,686</u>	<u>1,710</u>
Other plant and equipment		
At cost	2,440	2,440
Total Other plant and equipment	<u>2,440</u>	<u>2,440</u>
Total plant and equipment	<u>53,232</u>	<u>65,803</u>

## Notes to the Financial Statements

### For the Year Ended 30 June 2021

#### 9 Plant and equipment

##### Movements in carrying amounts of plant and equipment

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

	Motor Vehicles \$	Office Equipment \$	Catering assets \$	Other plant and equipment \$	Total \$
<b>Year ended 30 June 2021</b>					
Balance at the beginning of year	-	61,653	1,710	2,440	65,803
Additions	5,892	19,671	2,539	-	28,102
Depreciation expense	(997)	(39,113)	(563)	-	(40,673)
<b>Balance at the end of the year</b>	<b>4,895</b>	<b>42,211</b>	<b>3,686</b>	<b>2,440</b>	<b>53,232</b>

	Motor Vehicles \$	Office Equipment \$	Catering assets \$	Other plant and equipment \$	Total \$
<b>Year ended 30 June 2020</b>					
Balance at the beginning of year	-	12,012	2,070	2,440	16,522
Additions	-	58,200	-	-	58,200
Depreciation expense	-	(8,559)	(360)	-	(8,919)
<b>Balance at the end of the year</b>	<b>-</b>	<b>61,653</b>	<b>1,710</b>	<b>2,440</b>	<b>65,803</b>

#### 10 Other Assets

	2021 \$	2020 \$
CURRENT		
Prepayments	91,145	-
	<b>91,145</b>	<b>-</b>

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2021**

#### **11 Trade and Other Payables**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
CURRENT		
Trade payables	<b>2,492</b>	2,130
GST payable	<b>32,062</b>	53,289
Accrued expense	<b>8,500</b>	8,250
Other payables	<b>16,733</b>	10,741
	<b>59,787</b>	74,410

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

#### **12 Employee Benefits**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Current liabilities		
Provision for employee benefits	<b>1,949</b>	3,926
	<b>1,949</b>	3,926
Non-current liabilities		
Long service leave	<b>839</b>	3,102
	<b>839</b>	3,102

#### **13 Auditors' Remuneration**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Remuneration of the auditor for		
- auditing the financial statements	<b>8,500</b>	7,500
Total	<b>8,500</b>	7,500

#### **14 Contingencies**

In the opinion of the Responsible persons, the Association did not have any contingencies at 30 June 2021 (30 June 2020:None).



## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2021**

#### **15 Cash Flow Information**

Reconciliation of net income to net cash provided by operating activities:

	<b>2021</b>
	<b>\$</b>
Profit for the year	<b>247,308</b>
Non-cash flows in profit:	
- depreciation	<b>40,673</b>
Changes in assets and liabilities:	
- (increase)/decrease in trade and other receivables	<b>(17,154)</b>
- (increase)/decrease in prepayments	<b>(91,145)</b>
- increase/(decrease) in grant in advance	<b>150,537</b>
- increase/(decrease) in trade and other payables	<b>(14,653)</b>
- increase/(decrease) in employee benefits	<b>(4,240)</b>
Cashflows from operations	<b><u>311,326</u></b>

#### **16 Statutory Information**

The registered office and principal place of business of the association is:

Nairm Marr Djambana  
32 Nursery Ave  
Frankston VIC 3199

**Nairm Marr Djambana**

ABN 38 965 604 576

## Responsible Persons' Declaration

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

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

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



Chair .....



Treasurer .....

Dated this 18 day of March 2022

**Ax3 Partners Pty Ltd**

ABN: 63 626 270 184

E: [info@Ax3.com.au](mailto:info@Ax3.com.au)

P: (03) 9995 7261 F: (03) 9017 8918

Suite 201, 2 Queen St, Melbourne 3000



**Nairm Marr Djambana**

ABN 38 965 604 576

**Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Nairm Marr Djambana**

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

Ax3 Partners Pty Ltd  
Suite 201, 2 Queen St  
MELBOURNE VIC 3000



**Daniel Tai**  
DIRECTOR

Dated this 18 day of March 2022



## **Nairm Marr Djambana**

# **Independent Audit Report to the members of Nairm Marr Djambana**

## **Report on the Audit of the Financial Report**

### **Opinion**

We have audited the financial report of Nairm Marr Djambana, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the financial report of Nairm Marr Djambana has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2021 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### **Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Responsibilities of Responsible Entities for the Financial Report**

The responsible persons of the Registered Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a 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 responsible persons are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

**Ax3 Partners Pty Ltd**

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P: (03) 9995 7261 F: (03) 9017 8918

Suite 201, 2 Queen St, Melbourne 3000



**Nairm Marr Djambana**

**Independent Audit Report to the members of Nairm Marr Djambana**

**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.

Ax3 Partners Pty Ltd  
Suite 201, 2 Queen St  
MELBOURNE VIC 3000

  
**Daniel Tai**  
**DIRECTOR**

Dated this 18 day of March 2022

# Partnerships

Since its establishment, Nairm Marr Djambana has prioritised its relationships with local and state organisations, services, and networks to provide a holistic approach to the health and wellbeing of the Aboriginal community.

## **Traditional Owner Groups**

- Bunurong Land Council
- Boon Wurrung Foundation

## **Aboriginal Organisations**

- Victorian Aboriginal Child Care Agency
- Baluk Arts
- Living Culture
- Victorian Aboriginal Community Controlled Health Organisation
- Dandenong & District Aborigines Co-Operative Limited
- Willum Warrain Gathering Place (Hastings)
- First Peoples' Health and Wellbeing (interested to run outreach services)

## **Aboriginal networks and committees**

### **Nairm Marr Djambana is represented on the**

Local Aboriginal Network (Frankston)

- Dhelk Dja Action Group (Southern Metropolitan)
- Korin Korin Balit-Djak Bayside Peninsula Area
- Aboriginal Governance Committee
- Regional Aboriginal Justice Advisory Committee (Southern Metropolitan)
- Orange Door's Aboriginal Advisory Committee

## **Local community services**

- South Eastern Melbourne Primary Health Network (who contract Nairm Marr Djambana through the Integrated Team Care Program to improve access to culturally appropriate health care)
- Orange Door
- Frankston Headspace
- Community First Development

## **Local Government**

- Frankston City Council



### **State and Federal government**

- First Nations Values of Water Project
- Department of Environment Land Water and Planning
- Department of Premier and Cabinet (Aboriginal Victoria)
- Department of Health and Human Services
- Department of Justice
- Department of Education and Training

### **Water authorities**

- South-East Water
- Melbourne Water

### **Members of Parliament**

- Local Federal Member of Parliament: Peta Murphy
- Local State Member of Parliament: Paul Edbrooke

### **Philanthropic trusts and not-for profit organisations**

- St John of God Foundation
- Social Enterprise Foundation Australia

### **Professional bodies**

- Arnold Bloch Liebler

### **Other**

- Emma Coetsee, One Fine Morning Human Rights Consultancy
- Sarah Brown, VicHealth Consulting
- Pastor Bill (provides a community food van at Nairn Marr Djambana)
- Christa Momot, Mookeye & Momot
- Deb Mellett
- Kerry Arabena
- Frankston City Council.

### **Indigenous Community Volunteers/Community First Development**

Nairn Marr Djambana also has strong working relationship with Indigenous Community Volunteers (ICV) since 2018. This led to the placement of five professional and culturally sensitive volunteers in 2018 and 2019 to:

- Support strong organisational governance and business planning.
- Develop Nairn Marr Djambana's Building and Landscape Master Plans.
- Provide financial advice to support feasibility studies and funding applications.
- Develop a promotional video to support marketing and communications.
- ICV is committed to providing other specialist volunteers in the coming years



# Support Letter



FIRST PEOPLES'  
HEALTH AND WELLBEING

Board of Directors

Attention: Secretary

General Manager

Nairn Marr Djam bana

1 June 2022

Re: Letter of Support and recognition for Nairn Marr Djam bana

As the CEO of First Peoples' Health and Wellbeing (FPHW) I warmly welcome the opportunity to demonstrate our support and professional admiration for Nairn Marr Djam bana.

Nairn Marr Djam bana has a strong history of offering a culturally safe space to the local Aboriginal community in Frankston and across the Mornington Peninsula more broadly, providing cultural strengthening for the Aboriginal community but also increasing cultural awareness of non-Aboriginal people accessing their facilities.

As a genuine and respected partner of FPHW we've had the opportunity to attend and participate in some amazing community events at Nairn Marr Djam bana, namely the flu and COVID vaccine outreach clinics, provide first aid at the 'Spirit Dreaming' light festival and offer health advice and referrals back to community at the Bay Mob expo.

I look forward to seeing the expansion and further growth and development of Nairn Marr Djam bana. The government's strong commitment to support Nairn Marr Djam bana is testament to the reputation and respect they hold in the community.

As an Aboriginal Community Controlled Health Organisation, FPHW is aware of the barriers Aboriginal people face in accessing appropriate and adequate health, wellbeing and broader community services. We look forward to continuing to maintain our solid partnership with Nairn Marr Djam bana and look forward to watching their exceptional growth in the future.

Nairn Marr Djam bana's current and future objectives and plans for the gathering place strongly aligns with the local community's aspirations and will improve the health and wellbeing of the local community well into the future.

Yours sincerely,

Mrs. Karinda Taylor

Chief Executive Officer

First Peoples' Health and Wellbeing

16/05/2022

To the Nairm Marr Djambana board

Congratulations on another productive and successful year despite the challenges of operating within a Covid environment and in a facility bursting at the seams and badly in need of an upgrade.

The services and support Nairm Marr Djambana Staff and Board members provided to Community was important in keeping people connected and supported. I observed the effort made to adapt programs to online whilst also providing face to face home visits, the delivery of home cooked meals, supplies and even the loan of IT equipment so nobody missed out.

Your courageous decision to not accept funding because it didn't meet the exact needs of the Community is a decision, I can honestly say, I rarely see. It is a powerful example of Self Determination.

As the Director of Momot Mentoring and Co-Director of Mookeye and Momot, I have enjoyed working with the Nairm Marr Djambana Board and feel honoured that you have trusted me to provide support, guidance and advice.

Unfortunately too often I see Committees of Management and the Board's inability to deal with conflict, complaints and/or allegations. I commend the process undertaken by the Nairm Marr Djambana Board to address allegations which were made to the Board. Despite the discomfort that this process produced, you undertook an investigation in a professional, culturally safe and fair manner.

Well done everyone!!

Thank you and kind regards,

**Christa Momot**

Director

**Mookeye and Momot**

**M.** 0411 701 288

**E.** [christamomot@gmail.com](mailto:christamomot@gmail.com)















# NAIRM MARR DJAMBANA

THIS ENDS THE ANNUAL REPORT FOR 2021

