

2021 - 2022

ANNUAL REPORT



NAIRM MARR DJAMBANA

Contents

Acknowledgment	3
Our Journey So Far	4
Our Purpose	4
Our Dream	4
Our Heart.....	5
Our Values – “SPIRIT”	5
Organisation Details	7
Nairm Marr Djambana Board	8
Minutes of the last AGM.....	11
Chairperson’s Report.....	13
Treasurer’s Report - The year in Review 2020/2021.....	15
Financial statements	16
Partnerships.....	38



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.

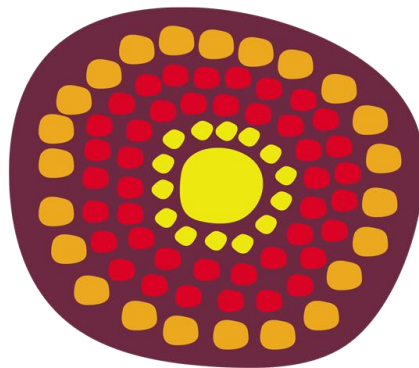


Innovation: We anticipate and adapt change to achieve growth

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

Nairn Marr Djambana Board



Jida McCartney Chairperson

Jida is a proud Aboriginal man from the lands of the Yorta Yorta, Wotjobulak, Nari Nari and Boon Wurrung peoples.

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

Jida has worked across many different Aboriginal Community Controlled Organisations in Victoria. Jida is currently the Team Leader at Boorndawan Willam Aboriginal Healing Service for Men's Family Violence.



Alan Johnson Deputy Chair

Alan is a proud Gunditjmara man, whose people are the traditional Owners of Lake Condah, in Victoria's far southwest.

Currently works for Dept of Education as a KESO (Koorie Engagement Support Officer) Has worked across a number of roles in the Aboriginal Community in NSW and Victoria over many years, including teaching Aboriginal Studies at tertiary level, Training – delivering programs with specific Aboriginal content (both in-house and to external organisations), high-level Information Technology as a System Engineer, and providing guidance and mentoring to young Aboriginal people in his workplaces.



Kerry Strickland Treasurer

Proud Wadi Wadi woman, First Nations people of the Illawarra region, NSW. Registered Nurse currently employed at Frankston Hospital. Small Business owner. Cultural Adviser with the Women's Spirit Project



Jamone Maynard Secretary

Experienced children's welfare and family violence practitioner.

Currently the Aboriginal Cultural Advisor for Child Protection in the Bayside Peninsula Area.

Also undertaking a Bachelor of Psychological Science at Deakin University.



Aunty Mai Katona Board Member

Ed. (Social Policy) and B.A. (Administration)

Educator (state, national and international levels), Also worked in administration, research and policy development.

Chairperson of two Aboriginal Associations: Stolen Generation NT and Gagadju Association. Involved in the establishment of several Aboriginal Community organisations
Ministerial Advisor in the Tasmanian Government
Former Election Observer for United Nations, South Africa



Karen Gibbs Board Member

Jardwadjali woman from upper Wimmera river, east of the Grampians. Currently Foster Carer and supports the Kirrup playgroup and Supports literacy in primary school.



Minutes of the last AGM

NAIRM MARR DJAMBANA MINUTES – ANNUAL GENERAL

MEETING MINUTE TAKER: Diane McDonald

Saturday 18th June 2022

Attendees: (Aboriginal): Jida McCartney, Kerry Strickland, Karen Gibbs, Aunty Mai Katona, Aunty Dawn Campbell, Aunty Di Aiello, Aunty Patsy Smith, Deb Mellett, Irmgard Watson, Alan Johnson, Jamone Maynard, Christopher Morrison, Sonya Dunbar-Sheppard, Shyvonne Foggitt, Melinda Jackson, Jane Radcliffe, Vicki Thomas
(Non-Aboriginal) – Glenys Medley, Jodie Belyea, Pip Coulthurst, Lyn Moyle, Annie Sweeney-Smith, Terri Green, Diane McDonald

Apologies: Aunty Maurice Gleeson

Quorum Established

Meeting Opened - 10.10am

1. Acknowledgement to Country

Jida McCartney provides Acknowledgement to Country.

2. Welcome

Jida welcomed everyone to the meeting. He thanked Jodie Belyea who had agreed to step in as Interim Chair to facilitate the ballot process for vacant Board positions. He also welcomed Diane McDonald who will take the Meeting minutes.

3. Minutes of Previous AGM

Jida read out the Minutes of the 2021 AGM. It was agreed to remove the duplication of three paragraphs that appear on Page 3 of the Minutes. These relate to the request made by Amanda Cox to add a note to the Minutes regarding the number of members required for a quorum. These paragraphs are already documented on Page 1, under Item 2 of the Minutes.

A motion to accept the Minutes of the 2021 AGM (revised as above) moved by Glenys Medley and seconded by Karen Gibbs was passed.

4 Chairperson report

The Chairperson's Report was prepared by Kayla Cartledge who took on the role of Acting Chair following the resignation of Karinda Taylor due to increasing demands and responsibilities. The text of this report is included in the 2020/21 Annual Report that was made available at the Meeting. This report was read out in full by Jida. He thanked Kayla for her report and acknowledged her contribution as Acting Chair.

A motion to accept the Chairperson's report moved by Kerry Strickland and seconded by Aunty Dawn Campbell was passed.

5. Treasurer report

The Treasurer's Report for the financial year 2020/21 was presented by Kerry Strickland. The text of this report is included in the 2020/21 Annual Report that was made available at the Meeting.

Kerry proposed that Nairm Marr Djambana continue to engage Ax3 Partners Pty Ltd to provide Bookkeeping and Auditing services in the coming year.

A question was raised by Chris Morrison as to whether this service is cost competitive and whether Nairm Marr Djambana might be able to find better value in the market? Kerry replied that in the past year Ax3 had provided extra bookkeeping services that were needed but that once new staff are trained in these procedures, they will do this work themselves and the accounting cost will come down. She also noted that other Aboriginal controlled organisations use Ax3 because they are so good.

A motion to accept the Treasurer's Report and retain the services of Ax3 Pty Ltd moved by Karen Gibbs and seconded by Deb Mellett was passed.

6. Election of Board Members

Jida McCartney requested the Interim Chairperson, Jodie Belyea, to facilitate the ballot process to elect the new Board. Jodie congratulated the current Board members for the excellent work that they have done in the past year. She also praised the valuable work that is being done by Nairm Marr Djambana to respond to the needs of the community.

Jodie advised that there are seven Board positions. One of these positions is held by Jida McCartney who has one more year to serve of his 3-year term. Two Board members have resigned and the terms of four other Board members are now complete. This means that there are a total of six vacant positions to be filled.

Seven nominations for the Board had been received. However, two of these people were not present at the AGM: Aunty Maurice Gleeson and Dan Lawes. Therefore, they are not eligible to be included in the ballot. Consequently, the five nominees who were present at the AGM were automatically appointed to the Board.

Jodie announced the names of the successful nominees: Aunty Mai Katona, Kerry Strickland, Karen Gibbs, Alan Johnson and Jamone Maynard. She invited each person to say a little about themselves and what they hope to contribute during their term as Board member.

Following these brief presentations, Jodie proposed that the newly elected Board members be accepted.

A motion to accept their appointment moved by Aunty Di Aiello and seconded by Aunty Dawn Campbell was passed.

Jodie congratulated the new Board members. Deb Mellett advised that at their first meeting the Board will decide who will fill the Executive positions. They will also decide who to coopt to fill the remaining position.

7. General Business

Deb Mellett spoke about how pleased she is to have been appointed as General Manager of Nairm Marr Djambana. This one-year contract is financed through Workforce Development funds. She advised that the staff now include: Irmgard Watson: Outreach Worker; Tom Mackie: Catering Chef (on a new one-year contract) and a new Administration Officer, Kylie Flitcroft, who will commence next

week.

Deb noted that in the coming year the Board will update the existing Strategic Plan (2018-2022) and progress the development of a new purpose-built premises. She advised that following discussion with Peta Murphy, the Federal MP for Dunkley, the new Minister for Indigenous Australians, Linda Burney has promised to allocate \$850,000 towards infrastructure development. Discussions are also underway with State Government to help fund the new building that will be designed with community input.

In conclusion Deb spoke about the work being done to update the Model Rules to ensure that they embed cultural values. It is proposed that the revised rules will include an Elders Circle. This document is currently with the lawyers. It is planned to hold a Special General Meeting soon to give community members the chance to discuss the proposed changes.

Kerry Strickland thanked Deb Mellett for her strong commitment to supporting Nairn Marr Djambana and especially for the valuable work that she had done in the past week to prepare for the AGM.

8 The AGM closed at 10:48am



Chairperson's Report

On behalf of the Board of Directors for Nairn Marr Djambana I am delighted to present my Chairperson's report for the Financial year 2021 - 2022.

My name is Jida McCartney, I am an incredibly proud Aboriginal man from Balranald NSW, I am a proud Nari Nari, Wotjobaluk, Yorta Yorta Boon Wurrung man.

Before I begin the chairperson report, I would like to take a moment to acknowledge those Community members with in the Victorian Aboriginal community that we have lost in the last 12 months.

I would like to acknowledge the lands that we are meeting today, the lands of the Bunurong Boon Wurrung people, the lands of the two great Bays, Western Port and Port Phillip. I would like to extend this acknowledgement to my elders, past present and those that are with us today. I would also like to acknowledge any Aboriginal and Torres Strait Islander people present with us at today's AGM.

2021 – 2022 was another challenging year. The impact of COVID-19 pandemic dominated much of the operations for the Organisation.

I would like to take the opportunity to thank the staff, volunteers and members of our community for their patience, flexibility and resilience in adapting to these changes.

Leanne Pearson and Chris Morrison resigned to take on other employment opportunities.

Thank you to Leanne Pearson and Chris Morrison for their service to Nairn.

The board went through a rigorous recruitment process through the financial year, after the resignation of Leanne Pearson, the board had to step in and run the operations of the organisation. After a successful recruitment process, the Board recruited to the General Manager role on the 14th of June 2022. We recruited to the Chef position on 27th of June 2022.

Some of our successes

- Delivered the Spirit Dreaming Lantern Lighting Festival in April 2022
- Hosted BayMob Expo during Reconciliation Week
- Hamper distribution over Christmas and presents for children in our community
- Continued to deliver Medical transportation for our Community members with chronic disease
- Delivered online cooking classes

Strategic plan 2018 - 2022

Nairm Marr Djambana continue to strengthen its governance, operations as a strong foundation for driving social, cultural and economic prosperity for the Aboriginal and Torres Strait Islander community. This includes seeking secure and sustainable funding to meet the community needs and aspirations.

Our Strategic plan was framed into three key objectives and had defined key indications for each objective, Strong Organisation, Strong Community and Strong Partnerships. We are on track to have our strategic plan delivered.

The board looks forward to developing the next Strategic Plan. Consultations and planning will commence in 2023

To my fellow board members, I would like to thank you for the commitment to NMD and as volunteers to this Organisation providing their time, knowledge expertise and always having Nairms best interest.

To the community members of Nairm, you are what drives what we do, together we work towards, change, acceptance and self-determination.

Thank you to everyone for the support of me stepping into the Secretary role and more recently the Chairperson role, I wish you all well.

Stay safe, stay well and stay deadly

Jida McCartney
Chairperson



Treasurer's Report - The year in Review 2021/2022



It is my pleasure to present the financial report for 2021-2022.

Nairn Marr Djambana continued to have growth through this financial year and we continued to service our community with groups and community lunches while opening after the Pandemic.

Nairn Marr Djambana continued to use AX3 as our booking keeping and continued to use Bendigo Banks preferred system, Xero. We took into account feedback received at the last AGM about the expense of utilizing AX3. We have since trained our new staff on Xero and moved our staff to fortnightly pay to bring down the expense of using AX3. As the Treasurer of NMD I would like to thank AX3 on their patience and expertise that they continue to show with working with a small Aboriginal Community Controlled Organization.

Nairn Marr Djambana continued to generate its own income from Catering, Room Hire and our Clinic room. Monies obtained through this was feed back into Nairn Marr Djambana to pay wages and utilities. With the workforce development funding obtained we were able to put on a fulltime chef to concentrate on our small social enterprise catering service and looking forward to watching this grow.

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

The exiting news is that once we have actioned the finances through to ACNC we are on the next step to obtaining our Charitable Status.

Thank you,

Kerry Strickland – Treasurer

Nairm Marr Djambana

ABN 38 965 604 576

Financial Statements

For the Year Ended 30 June 2022

Nairn Marr Djambana

ABN 38 965 604 576

Contents

For the Year Ended 30 June 2022

	Page
Financial Statements	
Statement of Profit or Loss and Other Comprehensive Income	1
Statement of Financial Position	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Notes to the Financial Statements	5
Responsible Persons' Declaration	17
Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012	18
Independent Audit Report	19

Nairm Marr Djambana

ABN 38 965 604 576

**Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2022**

		2022	2021
	Note	\$	\$
Revenue	4	596,293	795,713
Finance income		-	1
Other income	4	357	92,304
Employee benefits expense		(218,487)	(241,577)
Depreciation expense	9	(27,757)	(40,673)
KKBD expenses		(93,542)	(99,492)
Other expenses		(283,371)	(258,968)
(Deficit)/Surplus for the year		(26,507)	247,308
Other comprehensive income for the year		-	-
Total comprehensive income for the year		(26,507)	247,308

Nairm Marr Djambana

ABN 38 965 604 576

Statement of Financial Position**As At 30 June 2022**

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	544,911	742,522
Trade and other receivables	7	25,712	22,176
Other assets	10	3,164	91,145
TOTAL CURRENT ASSETS		573,787	855,843
NON-CURRENT ASSETS			
Plant and equipment	9	63,692	53,232
TOTAL NON-CURRENT ASSETS		63,692	53,232
TOTAL ASSETS		637,479	909,075
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	44,008	59,787
Contract liabilities	8	284,637	513,947
Employee benefits	12	1,949	1,949
TOTAL CURRENT LIABILITIES		330,594	575,683
NON-CURRENT LIABILITIES			
Employee benefits	12	839	839
TOTAL NON-CURRENT LIABILITIES		839	839
TOTAL LIABILITIES		331,433	576,522
NET ASSETS		306,046	332,553
EQUITY			
Retained surplus		306,046	332,553
TOTAL EQUITY		306,046	332,553

Nairm Marr Djambana

ABN 38 965 604 576

Statement of Changes in Equity
For the Year Ended 30 June 2022**2022**

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2021	332,553	332,553
Deficit for the year	(26,507)	(26,507)
Balance at 30 June 2022	306,046	306,046

2021

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2020	85,245	85,245
Surplus for the year	247,308	247,308
Balance at 30 June 2021	332,553	332,553

Nairn Marr Djambana

ABN 38 965 604 576

Statement of Cash Flows**For the Year Ended 30 June 2022**

	2022	2021
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	400,226	1,104,359
Payments to suppliers and employees	(557,522)	(793,314)
Donations received	342	280
Interest received	-	1
Net cash provided by/(used in) operating activities	15 (156,954)	311,326
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of plant and equipment	(40,657)	(28,102)
Net cash provided by/(used in) investing activities	(40,657)	(28,102)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net increase/(decrease) in cash and cash equivalents held	(197,611)	283,224
Cash and cash equivalents at beginning of year	742,522	459,298
Cash and cash equivalents at end of financial year	6 544,911	742,522

Notes to the Financial Statements

For the Year Ended 30 June 2022

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 2022 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*.

The Association is preparing special purpose financial statements since the Governing body are of an opinion that the Association is not a reporting entity as users may obtain the financial information they require upon request.

The financial statements and material accounting policies all comply with the recognition and measurement requirements in Australian Accounting Standards.

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.

Nairm Marr Djambana

ABN 38 965 604 676

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(a) Revenue and other income

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.

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.

Nairn Marr Djambana

ABN 38 965 604 576

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(a) Revenue and other income

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*.

(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:

Fixed asset class	Depreciation rate
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).

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(e) Financial Instruments

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:

- 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

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.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

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.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(g) Leases

At inception of a contract, the Association assesses whether a lease exists.

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.

(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 2022

4 Revenue and Other Income

Revenue from continuing operations

	2022	2021
	\$	\$
Revenue from contracts with customers (AASB 15)		
- Grant under AASB15	522,718	758,304
- Sponsorship	31,824	7,065
	<u>554,542</u>	<u>765,369</u>
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- sale of goods	36,928	23,669
- provision of services	4,823	6,675
	<u>41,751</u>	<u>30,344</u>
Total Revenue	<u>596,293</u>	<u>795,713</u>

Other income breakup

	2022	2021
	\$	\$
Other Income		
- other income	15	-
- donations	342	280
- other COVID grants	-	92,024
Total Other Income	<u>357</u>	<u>92,304</u>

5 Result for the Year

The result for the year includes the following specific expenses:

	2022	2021
	\$	\$
Other expenses:		
Employee benefits expense	218,487	241,577
Depreciation expense	27,757	40,673
Rental expense on operating leases:		
- Lease rentals on operating lease	10,742	3,004
- Minimum lease payments	7,192	-
Consulting and professional fees	85,650	58,482
Catering expenses	18,727	22,904
Motor vehicle expenses	952	2,258

Notes to the Financial Statements

For the Year Ended 30 June 2022

6 Cash and Cash Equivalents

	2022	2021
	\$	\$
Cash at bank and in hand	544,911	742,522
Total cash and cash equivalents	<u>544,911</u>	<u>742,522</u>

7 Trade and other receivables

	2022	2021
	\$	\$
CURRENT		
Trade receivables	25,687	22,147
Other receivables	25	29
Total current trade and other receivables	<u>25,712</u>	<u>22,176</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

	2022	2021
	\$	\$
CURRENT		
Grant monies received in advance (AASB 15 revenue streams)	241,801	513,947
Other revenue received in advance	42,836	-
Total current contract liabilities	<u>284,637</u>	<u>513,947</u>

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

Notes to the Financial Statements For the Year Ended 30 June 2022

9 Plant and equipment

	2022 \$	2021 \$
Motor vehicles		
At cost	42,910	5,892
Accumulated depreciation	(5,363)	(997)
Total motor vehicles	37,547	4,895
Office equipment		
At cost	93,653	89,883
Accumulated depreciation	(70,240)	(47,672)
Total office equipment	23,413	42,211
Catering assets		
At cost	4,478	4,609
Accumulated depreciation	(1,746)	(923)
Total catering assets	2,732	3,686
Other plant and equipment		
At cost	-	2,440
Total Other plant and equipment	-	2,440
Total plant and equipment	63,692	53,232

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 \$
Year ended 30 June 2022					
Balance at the beginning of year	4,895	42,211	3,686	2,440	53,232
Additions	37,018	3,500	139	-	40,657
Depreciation expense	(4,366)	(22,568)	(822)	-	(27,756)
Other changes, movements	-	270	(271)	(2,440)	(2,441)
Balance at the end of the year	37,547	23,413	2,732	-	63,692

Notes to the Financial Statements

For the Year Ended 30 June 2022

9 Plant and equipment

Movements in carrying amounts of plant and equipment

	Motor Vehicles \$	Office Equipment \$	Catering assets \$	Other plant and equipment \$	Total \$
Year ended 30 June 2021					
Balance at the beginning of year	-	61,853	1,710	2,440	65,803
Additions	5,892	19,671	2,539	-	28,102
Depreciation expense	(997)	(39,113)	(563)	-	(40,673)
Balance at the end of the year	4,895	42,211	3,686	2,440	53,232

10 Other Assets

	2022 \$	2021 \$
CURRENT		
Prepayments	3,164	91,145
	<u>3,164</u>	<u>91,145</u>

11 Trade and Other Payables

	2022 \$	2021 \$
CURRENT		
Trade payables	5,989	2,492
GST payable	16,532	32,062
Accrued expense	15,986	8,500
Other payables	5,501	16,733
	<u>44,008</u>	<u>59,787</u>

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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

12 Employee Benefits

	2022	2021
	\$	\$
Current liabilities		
Provision for annual leave	1,949	1,949
	<u>1,949</u>	<u>1,949</u>
Non-current liabilities		
Long service leave	839	839
	<u>839</u>	<u>839</u>

13 Auditors' Remuneration

	2022	2021
	\$	\$
Remuneration of the auditor for		
- auditing the financial statements	9,350	8,500
Total	<u>9,350</u>	<u>8,500</u>

14 Contingencies

In the opinion of the Responsible persons, the Association did not have any contingencies at 30 June 2022 (30 June 2021:None).

15 Cash Flow Information

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

	2022	2021
	\$	\$
Profit for the year	(26,507)	247,308
Non-cash flows in profit:		
- depreciation	27,756	40,673
- others	2,440	-
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(3,540)	(17,154)
- (increase)/decrease in prepayments	87,981	(91,145)
- increase/(decrease) in grant in advance	(229,310)	150,537
- increase/(decrease) in trade and other payables	(15,774)	(14,653)
- increase/(decrease) in employee benefits	-	(4,240)
Cashflows from operations	<u>(156,954)</u>	<u>311,326</u>

Nairn Marr Djambana

ABN 38 965 804 576

Notes to the Financial Statements
For the Year Ended 30 June 2022

16 Statutory Information

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

Nairn Marr Djambana
32 Nursery Ave
Frankston VIC 3199

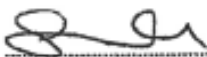
Responsible Persons' Declaration

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*.

Responsible person



Responsible person



Dated this

20

day of

January 2023

Ax3 Partners Pty Ltd

ABN: 63 626 270 184

E: 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 2022, 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
Ax3 Partners Pty Ltd
Suite 201, 2 Queen St
MELBOURNE VIC 3000



Daniel Tai
DIRECTOR

Dated this 20 day of January 2023

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 2022, 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 2022 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

ABN: 63 626 270 184

E: info@Ax3.com.au

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


Daniel Tai
DIRECTOR

Dated this 20 day of January 2023



Partnerships

Since its establishment, Nairn 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

Nairn Marr Djambana is represented on the:

- Local Aboriginal Network (Frankston)
- Dhehk 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 Nairn Marr Djambana through the Integrated Team Care Program to improve access to culturally appropriate health care)
- The Orange Door
- Frankston Headspace
- Community First Development



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
- Allan Barden, external consultant

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



CELEBRATE COMING BACK TOGETHER @ NAIRM

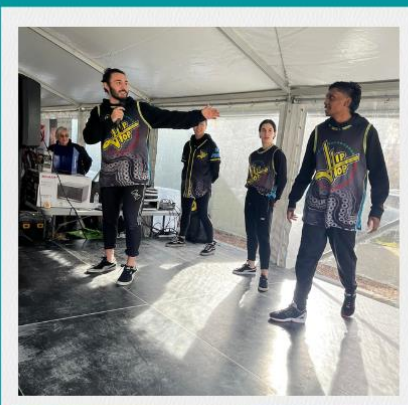
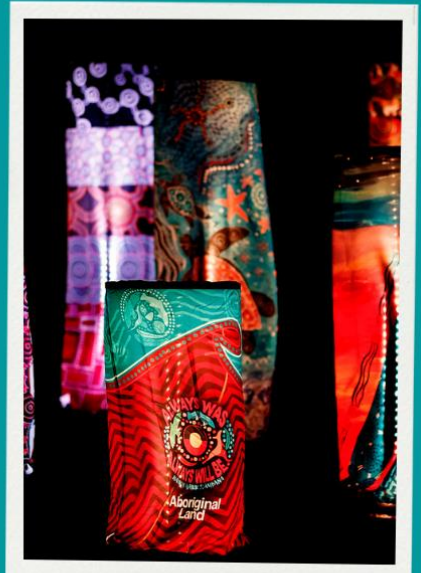
"SPIRIT DREAMING" LIGHTING FESTIVAL, LANTERN PARADE & NIGHT MARKET

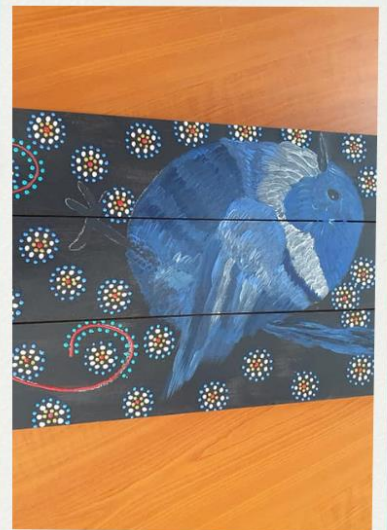
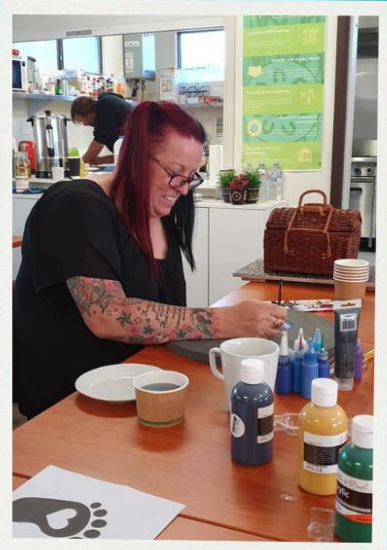
SAT 30TH APR, 2022
3.00PM - 9.00PM
NAIRM MARR DJAMBANA
32 NURSERY AVENUE
FRANKSTON

IT'S BACK

EVERYONE WELCOME
FREE EVENT
FOOD/DRINKS/MUSIC
ACTIVITIES FOR CHILDREN

REGISTER YOUR INTEREST WITH NAIRM ON 9783 1521
OR THROUGH OUR FACEBOOK PAGE Nairm Marr Djambana





NAIRM MARR DJAMBANA

THIS ENDS THE ANNUAL REPORT FOR 2022



NAIRM MARR DJAMBANA

GATHERING BY THE BAY

