

**NGAANYATJARRA PITJANTJATJARA  
YANKUNYTJATJARA  
(NPY) WOMEN'S COUNCIL  
(Aboriginal Corporation) ICN 2043**

**GENERAL PURPOSE  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
30 JUNE 2019**



**INDEX TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

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**STATEMENT BY CHAIRPERSON  
TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

I certify that in my opinion, the accompanying operation statement is drawn up so as to give a true and fair view of the results of the activities of the organisation for the period ended 30 June 2019 and the accompanying statement of the financial position is drawn up so as to provide a true and fair view of the state of affairs of the organisation as at 30 June 2019. In addition the funds have been used only for the purposes for which they were provided and the organisation has complied with conditions stipulated in the letters of offer from and agreements with the funding bodies.



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Maimie Butler  
Chairperson  
NPY Women's Council (Aboriginal Corporation)  
ALICE SPRINGS

**CERTIFICATE OF FUNDS USAGE FOR DPM&C FUNDING AGREEMENTS**

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

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

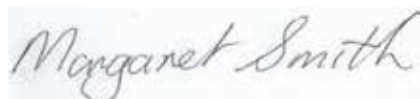
In making this statement, we are aware of the contents of the *audited financial statements* , and the provisions of clause 29.2 of the *funding agreement(s)* .



\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Maimie Butler  
Name

\_\_\_\_\_  
02.09.2019  
Date



\_\_\_\_\_  
Vice Chairperson

\_\_\_\_\_  
Margaret Smith  
Name

**CERTIFICATE OF FUNDS USAGE FOR DOH-IAHP FUNDING AGREEMENTS**

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

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

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



\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Maimie Butler  
Name

\_\_\_\_\_  
02.09.2019  
Date



\_\_\_\_\_  
Vice Chairperson

\_\_\_\_\_  
Margaret Smith  
Name

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

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

Address  
180 Greenhill Road  
Parkside SA 5063

**Opinion**

Telephone  
(08) 8273 9300

We have audited the financial report of NPY Women's Council Aboriginal Corporation (the Corporation), which comprises the statement of financial position as at 30 June 2019, the statement of profit and loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by directors.

Facsimile  
(08) 8274 1466  
info@perks.com.au  
perks.com.au

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

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

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Corporation in accordance with the auditor independence requirements of the Corporations (Aboriginal and Torres Strait Islanders) Act 2006 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Chartered Accountants  
Perks & Associates Pty Ltd  
ACN 008 053 576 / ABN 50 507 079 554  
Liability limited by a scheme approved  
under Professional Standards Legislation.  
Australian Financial Services  
Licence No. 488997

We confirm that the independence declaration required by the Corporations (Aboriginal and Torres Strait Islanders) Act 2006, which has been given to the directors of the Corporation, would be in the same terms if given to the directors as at the time of this auditor's report.

Audit  
Perks Audit Pty Ltd  
ACN 109 602 100 / ABN 20 173 474 661  
Liability limited by a scheme approved  
under Professional Standards Legislation.

Private Wealth  
Perks Private Wealth Pty Ltd  
ACN 086 643 058 / ABN 88 086 643 058  
Australian Financial Services  
Licence No. 236 551

Finance  
Perks Finance Pty Ltd  
ACN 101 919 537 / ABN 76 533 199 660  
Australian Credit Licence No. 378241

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

### **Responsibilities of Directors for the Financial Report**

The directors of the Corporation are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations (Aboriginal and Torres Strait Islanders) Act 2006 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

### **Auditor's Responsibilities for the Audit of the Financial Report**

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

*Perks Audit*

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

*P Hill*

.....  
**P J HILL**  
**Registered Company Auditor**

**Dated this 5<sup>th</sup> day of September 2019 at Alice Springs**

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

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

**Scope**

We have audited the financial statements of Ngaanyatjarra, Pitjantjatjara And Yankunyatjajara Women's Council Aboriginal Corporation for the year ended 30 June 2019 as set out on the relevant pages of the individual income and expenditure statements pages.

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

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

**Audit Opinion**

In our opinion:

1. the attached Income and Expenditure statements by grant presents a true and fair record of the financial transactions for the year ended 30 June 2019 and are based on proper accounts and records;
2. the details of assets purchased and sold during the year are accurate;
3. the Corporation is maintaining an Asset Register of assets acquired with Indigenous Australian Health Program grant funds where the purchase or construction price exceeds \$5,000;
4. all assets with a written down value exceeding \$5,000 acquired with Indigenous Australian Health Program grant funds have been insured with an approved insurer;
5. the financial controls in place within the organisation are adequate;
6. assets or services purchased with grant monies were purchased in fair and open competition in accordance with the approved procurement methods for the acquisition of assets or services out in the Funding Agreement; and
7. the organisation is solvent.

*Perks Audit*

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

*P Hill*

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

Dated this *5<sup>th</sup>* day of September 2019 at Alice Springs



**AUDITORS INDEPENDENCE DECLARATION**  
**TO THE MEMBERS OF NGAANYATJARRA PITJANTJATJARA AND**  
**YANKUNYATJATJARA WOMEN'S COUNCIL ABORIGINAL CORPORATION**  
**FOR THE YEAR ENDED 30 JUNE 2019**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019 there has been:

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



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



.....  
**P J HILL**  
**Director**  
**Registered Company Auditor**

**Dated this 5<sup>th</sup> day of September 2019**

**STATEMENT OF PROFIT & LOSS & OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2019 \$	Note	2018 \$
<b>REVENUES</b>				
Unexpended Project Grants		3,346,793		2,714,199
Project Surpluses/Deficits in Various Ongoing Projects		<u>1,760,121</u>		<u>1,379,773</u>
<i>Total Funds Carried Forward from Previous Fiscal Year</i>		5,106,914		4,093,972
Grants Received during 2018-19 or Receivable on 30 June 2019		13,679,842		14,636,952
Bank Interest		82,611		61,577
Fundraising & Donations		80,847		135,468
Misc. Income		303,449		114,917
Tjanpi Desert Weavers Sales		721,988		634,530
Recoveries		<u>103,874</u>		<u>114,003</u>
Total Revenues		<u>20,079,525</u>		<u>19,791,419</u>
<b>EXPENSES</b>				
Grant Repayments		49,815		25,000
Administration		2,092,928		1,994,462
Depreciation		191,253		210,339
Materials & Small Equipment		1,208,027		1,148,121
Motor Vehicle Expenses		1,157,682		1,076,662
Client Brokerage		254,928		336,631
Travel Expenses		837,078		746,838
Employee Expenses		<u>9,705,728</u>		<u>9,123,824</u>
Total Expenses		<u>15,497,438</u>		<u>14,661,877</u>
Operating Surplus, Before Excluding Unexpended Amounts		4,582,088		5,129,542
Unexpended Project Grants Carried Forward to Next Fiscal Year	4	-2,368,314		-3,346,793
Project Surpluses/Deficits Carried Forward to Next Fiscal Year	5	-2,097,059		-1,760,121
<i>Total Unexpended Amounts</i>		<u>-4,465,373</u>		<u>-5,106,914</u>
Operating Surplus (Deficit)		<u>116,714</u>		<u>22,628</u>

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

**STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2019**

	Note	2019 \$	Note	2018 \$
<b>CURRENT ASSETS</b>				
Grants to Receive relating to 2018/2019				
Cash on Hand		7,000		1,250
Cash at Bank	2	9,243,898		9,763,507
Inventory Tjanpi Shop		182,881		154,901
Accounts Receivable		82,488		68,517
Prepayments		418,674		414,342
Staff Advances				-147
		<u>9,934,941</u>		<u>10,402,370</u>
<b>FIXED ASSETS</b>				
Property, Plant & Equipment	3	1,752,793		<u>1,726,313</u>
<b>TOTAL ASSETS</b>		<u>11,687,735</u>		<u>12,128,683</u>
<b>CURRENT LIABILITIES</b>				
Unexpended Project Grants to Carry Forward to Next Fiscal Year	4	2,368,314		3,346,793
Project Surplus/Deficits to Carry Forward to Next Fiscal Year	5	2,097,059		1,760,121
Creditors and Accruals	6	887,940		682,155
GST Payable	8	280,945		380,479
Provisions	7	957,915		980,288
<b>TOTAL LIABILITIES</b>		<u>6,592,173</u>		<u>7,149,835</u>
<b>NET ASSETS</b>		<u>5,095,562</u>		<u>4,978,847</u>
<b>MEMBERS FUNDS</b>				
Opening Accumulated Funds		4,978,847		4,956,219
Operating Surplus (Deficit) for the Year		116,714		22,628
Closing Accumulated Funds		<u>5,095,562</u>		<u>4,978,847</u>

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

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2019 \$	Note	2018 \$
<b>Cash Flows from Operating Activities</b>				
Grants Received in Current Fiscal Year		13,746,439		14,130,594
Other Operating Receipts		1,208,525		1,177,661
Payments to Employees and Suppliers & Grant Refunds		-15,337,923		-13,172,302
Interest Received		82,611		61,577
Net Cash Flow from Operating Activities	9	<u>-300,348</u>	9	<u>2,197,530</u>
<b>Cash Flows from Investing Activities</b>				
Receipts for disposals of Plant and Equipment		22,795		1,930
Purchase of property plant and equipment		-236,306		
<b>Cash Flows from Financing Activities</b>				
Net Cash Flow from Investing and Financing Activities		<u>-213,511</u>		<u>1,930</u>
Net Increase (Decrease) in Cash and Cash Equivalents		-513,859		2,199,460
Cash and Cash Equivalents beginning of Fiscal Year		9,764,757		7,565,297
Cash and Cash Equivalents end of Fiscal Year	2	<u>9,250,898</u>	2	<u>9,764,757</u>

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

NPY Women's Council (Aboriginal Corporation)

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2019 \$	Note	2018 \$
Opening Accumulated Funds:				
Opening Accumulated Funds		<u>4,978,847</u>		<u>4,956,219</u>
Operating Surplus (Deficit):		116,714		22,628
Closing Accumulated Funds		<u>5,095,561</u>		<u>4,978,847</u>

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

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

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

### 1. Statement of significant accounting policies

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

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

AASB 117:	Leases
AASB 124:	Related Party Disclosures
AASB 136:	Impairment of Assets

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

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

#### (a) Income Tax

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

#### (b) Fixed Assets

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

#### (c) Employee Benefits

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

#### (d) Comparative Figures

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

#### (e) Recognition of Grant Revenues

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

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

*(f) Expenditure*

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

*(g) Receivables*

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

*(g) Goods and Services Tax (GST)*

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

**2. Cash at Bank**

	2019 \$	2018 \$
Bank - Chequing Account	2,997,095	3,718,835
Bank - Maxi Savings Account	1,592,219	5,007,639
Bank - Term Deposits	803,000	803,000
Bank - Tjanpi Maxi Savings Account	213,412	56,188
Bank - Payway Account	1,000	243
Bank - Secretariat Empowered Communities	135,899	177,784
Bank - Tjanpi Art Centre Float Account	1,272	-182
Bank - Tailored Term Deposit	3,500,000	
	<u>9,243,898</u>	<u>9,763,507</u>

The term deposits consist of the following 8 term deposits:

(1) Matures 8 November 2019, interest 2.45%	103,000	103,000
(2) Matures 28 August 2019, interest 2.18%	100,000	100,000
(3) Matures 27 July 2019, interest 2.20%	100,000	100,000
(4) Matures 28 July 2019, interest 2.20%	100,000	100,000
(5) Matures 28 July 2019, interest 2.20%	100,000	100,000
(6) Matures 28 July 2019, interest 2.20%	100,000	100,000
(7) Matures 28 August 2019, interest 2.18%	100,000	100,000
(8) Matures 28 August 2019, interest 2.18%	100,000	100,000
	<u>803,000</u>	<u>803,000</u>

**Statement of Cash Flows**

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

Cash at Bank	9,243,898	9,763,507
Cash on Hand	7,000	1,250
Cash and Cash Equivalent end of Fiscal Year	<u>9,250,898</u>	<u>9,764,757</u>

### 3. Fixed Assets

	2019 \$	2018 \$
Buildings - at Cost	1,970,762	1,868,999
Accumulated Depreciation	<u>-677,620</u>	<u>-581,217</u>
Net book Value	1,293,143	1,287,782
Plant and Equipment - at Cost	164,961	164,961
Accumulated Depreciation	<u>-145,006</u>	<u>-139,006</u>
Net book Value	19,955	25,955
Motor Vehicles - at Cost	1,420,252	1,369,840
Accumulated Depreciation	<u>-993,862</u>	<u>-977,650</u>
Net book Value	426,391	392,190
Furniture, Fittings, Computers - at Cost	324,885	324,885
Accumulated Depreciation	<u>-315,976</u>	<u>-311,682</u>
Net book Value	8,909	13,204
Communication Equipment - at Cost	94,302	94,302
Accumulated Depreciation	<u>-89,906</u>	<u>-87,121</u>
Net book Value	4,396	7,181
Total fixed assets	<u><u>1,752,793</u></u>	<u><u>1,726,313</u></u>

### 4. Unexpended Project Grants

	2019 \$	2018 \$
021 . DPM&C - Law & Culture		27,810
815 . DPMC - Secretariat Empowered Communities	16,234	127,796
810 . IAG	126,856	186,029
811 - Lottery West	2,776	2,776
510 - CAMHS	1,428	1,428
006 - DPMC - IFS NT - DV		
223 - WA DCP - Domestic Violence - DV	29,433	20,481
224 - DPMC - TriState FVPLS	300,980	300,980
241 . NT Sexual Assault Research	7,862	30,000
242 . DPMC Third Action Plan	34,751	116,090
243 . SA DAA Prevention & Justice Workers	165,342	385,785
244 . Office for Women Sexual Assault		
690 . Dept Culture & Arts WA		18,748
692 . Australia Council		
311 - DPM&C - Invest To Grow - Nutrition	54,259	31,704
316 - DSS - Intensive Family Support Service	188,571	128,082
503 - Minyma Ngangkari Project	21,467	1,617
206 - DCSI - Tjilpi Pampa	14,953	
519 - NDIS - Disability Care Australia		
791 - NT - Dept of Sports & Rec - Docker River Softball	1,747	1,760
785 - FaHCSIA Youth Leadership Program	5,738	5,738
788 - CAYLUS		11,480
771 . DPMC PSS Kiwirr IJP		217,475
795 - Centrecorp Foundation	2,050	2,050
796 . CLC Teaching Camp	128,228	57,095
506 . NTPHN UK Project		
513 . Family Violence Workshop		
523 . Regional Assessment	37,733	37,733
526 . Multi Institutional Agreement	5,283	15,504
527 . NDIS Senior Community Connector	207,193	207,193



530 . NDIS Appeal	11,488	5,069
531 . University of Sydney	10,522	10,522
320 . DSS - IFSS Services One-off Grant		6,747
773 . DPMC - YIC Program		691,667
794 . ICTV	4,000	4,000
798 . Jameson Community Council - Sch Holiday		
799 . Alcohol Action	0	-9,091
900 . Alcohol & Drug		
901 . NGURRA KUJ		
816 . Muti Foundation - Emerging Leaders W/Shop	4,104	5,507
817 . DPM&C - Emerging Leaders Program	3,933	37,006
818 . Nura Ward Book	3,342	5,330
820 . Larapinta Connect Donation	2,343	20,152
102 . DoH - CHSP Respite	41,188	41,188
202&512 . DSC WA - Tristate Disability	17,578	21,780
204 . DoH - CHSP Home Care & Support	25,792	25,792
302 . DSS - NDAP	6,893	50,598
532 . Innovative Workforce Fund		38,630
533 . NDIS - Aboriginal Disability Workforce		64,800
534 . DoH - Anangu Speaking Up about Proper Help		83,000
694 . NTG - Dept Tourism & Culture		4,266
696 . NTG - Dept Tourism & Culture		99,600
105 . DoH - IAHP		12,058
501 . DoH - Kulila		9,000
502 . DoH - Tjulpu & Walpa		9,203
508 . DSS - Men's Book	50,000	50,000
516 . NIB Foundation		24,057
517 . CBF - Man in the Log		9,601
903 . CLC Boarding School	15,427	84,126
905 . NG Lands School	16,375	6,830
821 . NT Aboriginal Workforce MOA	6,315	
822 . WA Australian History Foundation	1,749	
825 . Westpac	50,000	
826 . LotteryWest	-7,932	
827 . Indigenous Land & Sea Corporation	41,600	
535 . NDIS APY Lands Community Connector	168,758	
536 . WA Aboriginal Workforce	79,787	
203 . SA Cross Border APY Lands DV	45,480	
676 . NT Jobs Transition	3,836	
697 . DHS SA Creative Develop Projects	53	
698 . RED Goldfield	74,711	
699 . Ian Potter Foundation	120,000	
322 . SAX Institute	30,532	
505 . ABA Vehicle one-off	5,120	
509 . NT AAI Mens Book	30,000	
904 . CAYLUS Lot 144 Docker Rec Hall	51,184	
907 . PMC Mental Hygiene Project	60,750	
908 . NAIDOC	40,500	
	<u>2,368,314</u>	<u>3,346,793</u>

Specification of the Unexpended Grants:

Included in the Unexpended Grant funds balance as at 30 June 2019 is the following amount that relate to 2019/2020 funding:

(c)	<u>300,980</u>	Commonwealth, DPM&C: Grant for Safety & Wellbeing - FVPLS (class 224)
	<u>300,980</u>	

## 5. Project Surplus/Deficits

	2019 \$	2018 \$
207 - Untied Funds Domestic Violence	25,386	38,411
210 - Untied Funds Tjungu	477,949	298,332
313 - Untied Funds Nutrition	61,983	82,721
504 - Ngangkari Book - Ngankari	84,901	87,509
511 - Ngangkari - Mr Tjilari		
603 - Untied Funds Tjanpi	386,117	302,226
702 - Untied Funds - Admin	572,099	554,006
704 - R&M Housing - Admin	56,113	54,852
757 - Untied Funds Youth	14,105	-23,956
801 - Donations - Admin	82,817	41,713
803 - Governance Award	2,536	2,536
023 - Fundraising - Law & Culture Foundation	322,246	313,779
806 - Mrs Ward Funeral		
789 - Fundraising - Youth Arts Project		
998 - Centrelink	476	530
906 - Fundraising Activities	10331.68	7,463
	<u>2,097,059</u>	<u>1,760,121</u>

## 6. Creditors and Accruals

	2019 \$	2018 \$
(a) Trade Creditors	11,066	10,525
(b) MasterCard Corporate Credit Cards	1,750	341
(c) Grants Received in Advance	494,516	411,358
(d) Sundry Creditors & Accruals	306,555	252,111
(e) PAYG Payable	0	-3
(f) Superannuation Payable	0	0
(g) Social Club	5,721	5,458
(h) Other Current Liabilities	1,352	2,365
(1) Grants to Repay	66,980	
	<u>887,940</u>	<u>682,155</u>

### Specification of Sundry Creditors & Accruals

This amount is an accrual for wage related payables, related to the last five days of June 2019 plus the audit fees.

It also includes accruals for Accounts Payable invoices related to 2018-2019FY received after June 30th.

## 7. Provisions

	2019 \$	2018 \$
Annual Leave (Employees)	670,753	633,535
Long Service Leave (Employees)	287,162	346,753
Other		0
	<u>957,915</u>	<u>980,288</u>

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

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

## 8. GST Payable

GST Payable for the period 1 April - 30 June 2019:	292,246	390,699
Fuel Tax Credit (APY Lands, 2 x NT Communities namely: Mutitjulu and Docker River) for the period 1 July 2018 to 30 June 2019:	11,301	10,220
Total GST Payable to ATO	<u>280,945</u>	<u>380,479</u>

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

	2019 \$	2018 \$
	<u>                    </u>	<u>                    </u>
Operating Surplus (Deficit) for the year	116,714	22,628
<b><i>Operating Activities</i></b>		
Changes in Working Capital - Carry Forwarded Amounts:		
Unexpended project grants brought forward from previous fiscal year	-3,346,793	-2,714,199
Unexpended project surpluses brought forward from previous fiscal year	-1,760,121	-1,379,773
Unexpended project grants carried forward to next fiscal fiscal year	2,368,314	3,346,793
Unexpended project surpluses brought forward to next fiscal fiscal year	2,097,059	1,760,121
Grants to Receive	0	0
Changes in Working Capital - Other Items:		
(Increase) Decrease in Receivables (incl. Prepayments)	-18,451	268,962
(Increase) Decrease in Tjanpi Inventory	-27,980	-2,844
(Decrease) Increase in Payables (incl. Accruals)	106,251	544,169
(Decrease) Increase in Provisions	-22,373	142,295
Adjustment for Other Non-Cash Related Operating Items:		
Depreciation	191,253	210,339
Adjustment for one time transfer of untied funds:		
Transfer of untied funds surpluses to reserves		
(Gain)/Loss on disposal of assets	-4,222	-961
Interest Received		
Net Cash Flow from Operating Activities	<u><u>-300,348</u></u>	<u><u>2,197,530</u></u>

