



Annual Report 2022 - 2023

Ganbina Inc. acts in the capacity of peak Aboriginal representative body in Australia's Goulburn Valley for economic employment and training issues.

Ganbina performs this role either as a consultation organisation for the local Aboriginal community, or as a direct service provision agency.

Purpose (Why we exist)

To empower Aboriginal and Torres Strait Islander people in the Goulburn Valley region aged between 5-25 years to reach their full individual potential through self-determination and meaningful engagement in education, training, enterprise and employment programs. We also migrate these programs and key learnings to other Aboriginal and Torres Strait Islander communities for implementation on a wider scale.

Vision (What we want to achieve)

Within two generations, Aboriginal and Torres Strait Islander peoples have cultural, economic and social equality and are empowered to live, love, learn and leave a legacy.

Ganbina

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Photo front page

Ganbina Youth Leadership Program participants at Murray Life Adventures Outdoor Adventure Park and Personal Development Camp in Echuca, Victoria.

L-R: Hariyett Peters, Connor Moore and Chenneil Fowler.

Chair's Report



It is with great pleasure and privilege that I submit my Report as the Chair of Ganbina on behalf of my fellow Board of Directors.

I would like to start by acknowledging my fellow Directors and thanking them for their efforts and commitment over the last year. I have really enjoyed working with and leading this team.

I would also like to thank Chris Schulz for his support throughout the past 12 months. He has done an outstanding job leading some of the governance and Board training projects during this time.

Last year in 2022, Ganbina achieved an amazing milestone in our history by turning 25 years old. One generation of continual impact, and support Programs delivery for our Aboriginal & Torres Strait Islander children and youth, is a magnificent achievement.

We commemorated this occasion by having a 25-year anniversary book created by Samantha Lenkic, our Media & Communications Manager, who did an amazing job capturing some of our storylines along our journey and inking them in our history forever. The book launch was a wonderful celebration for members of the Ganbina family, supporters, funders, and corporate partners. Hosted by ANZ, it was truly a moment to savour for Ganbina.

As we put the COVID-19 years behind us, Ganbina continues to take giant strides forward under the leadership of our CEO, Anthony Cavanagh. Anthony leads with an abiding passion for the advancement of education and career opportunities for our youth, and guides Ganbina successfully through the challenges that come our way. Late last year, Shepparton was devastated by floods and Anthony did an outstanding job managing that challenge and maintaining a continual focus on our Program delivery.

As Chair, I am proud to say that during 2022/2023, the entire Ganbina team has once again shown a high level of commitment and determination in improving the Ganbina Program. During that time, Anthony has maintained the health and safety of our employees, students, and the community. The Board of Directors and I thank all our staff and Anthony and we value their passion and motivation as we drive the strategic vision of Ganbina forward.

Over the last 12 months, we have changed Ganbina's operating model as we transition into the digital world with our Program suite. We are continuing to develop our range of online services so that we can deliver our Program to communities far and wide into the future. We will always continue strive for excellence in the delivery of our Program and in service of our Shepparton community.

Finally, it is important to recognise our supporters across the education, training, and employment sectors, together with our philanthropic and corporate partners. Ganbina's success is your success. This is where real change takes place, when you have dedicated partners to achieve social and economic impact, and long-term change which has a range of positive benefits for the Aboriginal and Torres Strait Islander community. These relationships are critical to Ganbina's success, and we look forward to your continued support into the future.

Kyra Galante
Chair

CEO's Report



History shows us that our desire to achieve has no bounds. This year, our motivation led us to find common ground, that in education we all prosper in the way that we want.

Our power to encourage youth is the cornerstone of Ganbina's success. Through this mentorship, we ask that our participants take their chances and grasp their opportunities to succeed in life. The Ganbina way is how we mentor our youth every day.

Anthony Cavanagh, CEO

Proof of success

Another year has passed us by and it is with pride that we share our results for the 2022/2023 financial year with you.

As we finally move past the catastrophic events that impacted Shepparton recently, I am one of thousands of people who are happy to leave them behind and revel in what the future holds for us all.

As a voluntary Program, JOBS4U2 retains its number one status as Australia's most successful School to Work Transition Program. Our approach is proven to be highly effective in supporting, encouraging and motivating young Aboriginal and Torres Strait Islander children and youth throughout their education to employment journeys.

The overall sustainability of participant numbers confirms that the methodology behind the JOBS4U2 Program is achieving its intended impact. Investing in children in their primary school age years has been shown to be a key contributor to our youth reaching their aspirational goals. Evidence shows that JOBS4U2 Program participants attain much higher than average levels of employment participation; and the number of Program participants graduating from Year 12 has remained at 89 per cent, year on year.

Achievement & Initiatives

Here we share some exciting news about a few of the projects that we have undertaken during the last 12 months.

25 years of delivery

One of the amazing experiences we had during this time was the launch of our 25 years of Ganbina book at a gala event hosted by one of our partners, ANZ, in Docklands in October 2022. The occasion to reflect and share stories about the past 25 years, and outline our future, gave us much joy.

We continue to be a positive influence within the Goulburn Valley Aboriginal and Torres Strait Islander community, and in line with our strategic aspirations, we are continuing to explore opportunities to implement our growth strategy.

The continued support of all our investment partners, both philanthropic and corporate, was so important as we navigated the recent COVID-19 years. It was crucial to move forward with confidence which will see us further build and strengthen education and employment pathways for our children and youth.

From celebration to action

Shortly after we celebrated our 25th year in 2022, Shepparton was devastated by floods. Unprecedented times called for us to move swiftly to support our staff and the wider community. Most were affected in some way and some community members became homeless.

We again saw the importance of a rounded approach to increasing our level of support. At that time, delivering our early intervention and diversion Programs to our children and youth had never been more important, but we also needed to expand our Relief Fund to help our community.

372 participants registered with Ganbina in 2023, up 7.51 per cent from 2022. As at 30 June 2023, we had 369 young people on track to complete their relevant year of education, training or employment.

Ganbina Youth Achievement Awards

Recognising our young people for their achievements at the end of the year is always a highlight of the Ganbina calendar. The Ganbina Youth Achievement Awards Ceremony was held in December 2022 at the GV Hotel Conference Centre in Shepparton and 165 young people, their family members, and our community partners came along to celebrate the marvellous achievements and successes of our youth.

Local Yorta Yorta Elder, Dieta (Aunty) Merle Miller, gave a wonderful heartfelt Welcome to Country, and the Galnya Winyar Dance group showcased two dances. Participants from our Year 11 Youth Leadership Program acted as MCs for the evening. They were joined by Ganbina staff, management, Board members, philanthropic funding partners and individual donors.

Board members Chris Schulz and Dr. Lisa Griffiths were on hand to present the Award certificates on stage. 59 Award applications were received, and a total of 31 individual Awards were presented. Our 2022 Adrian Appo OAM Youth of the Year was Klarindah Hudson-Proctor.

Digital Project

This project has absorbed a large amount of energy in recent times as our desire to assist more regional communities is heightened.

We have enlisted a string of supporting experts to help us achieve our objectives and we are pleased to report that we are on track to achieve our set goals by mid-2024. The pursuit of building a 'state of the art' Digital Platform is now well within our grasp. The Platform will enable easier access to Ganbina's Programs, and to fast track administration requirements such as the participant registration process.

We have also commissioned the rebuilding of our website and this important work is underway. We have also engaged expert consultants to help us navigate through several critical areas, including, but not limited to: the categorisation of Program materials into modules; a complete review of Ganbina Programs and their supporting administration; revision of our digital strategy; and the building of a registration portal compliant with our website.

Expansion Project

Ganbina's Expansion Project, which is migrating our Programs and key learnings to other Aboriginal and Torres Strait Islander communities around the East Coast of Australia, is one of the key pillars supporting our Vision.

With this successful migration, Ganbina will promote widespread education, training, and employment within these Aboriginal and Torres Strait Islander communities to enable our young people to achieve true social and economic equality with all Australians.

We have had six new locations join the Program in the past 12 months - Hobart, Benalla, Broadford, Mount Isa, Ipswich, and the Gold Coast. We intend to have our model running in all these locations by 2025.

Our existing Expansion Venture Projects are heading towards five years in operation by the end of 2023. Project evaluations for Ignatius Park College in Townsville and for Port Curtis Coral Coast in Bundaberg are currently underway. We look forward to keeping you updated about the results and progress of these projects.

Board Training

Strong governance remains at the forefront of Ganbina's aspirations and strategic focus. We have a relatively new Board, with some younger members joining us recently. In 2023, we commissioned a series of special Board training workshops to maintain our skills and expertise in this area.

Sincere thanks

I would like to thank the entire Ganbina Board led by Chair Kyra Galante and Chris Schulz for their wisdom, support, and advice throughout the 12 months under review.

Our work and aspirations would not be possible without the continued, generous passion for change and support from our funding partners. Words cannot express the highest esteem everyone at Ganbina has for all our partners. Each and every one of our partners can be assured that their investment in Ganbina, whether it be time or money, is well managed and will directly contribute to student support outcomes and positive social impact.

To our growing number of corporate supporters, a huge thank you for your pro bono support. This has ensured that we have had the professional support resources needed to deliver the JOBS4U2 Program suite in the last 12 months.

In June 2023, we were sorry to say goodbye to our General Manager, Laurienne Winbanks. We would like to thank Laurienne for her many contributions to Ganbina and to wish her well in her future career.

To the Ganbina team - at Ganbina, we consider ourselves a family, a team and an organisation all rolled into one. You all are my inspiration every day and I absolutely thrive in being your CEO. As you know, we have much work to do, and I am looking forward to our next 12 months together as we build on these post-pandemic opportunities for our Aboriginal & Torres Strait Islander children & youth.

I would also like to acknowledge and sincerely thank my Executive Assistant, Julia Weber, for her dedication and guidance in the last 12 months. Julia has provided me with professional administration support at all times and I am grateful for her support.

Congratulations and thank you to our Board of Directors, our supporters and partners, and the Ganbina staff for supporting Ganbina so magnificently in 2022/2023. We can all look forward to the future as we stand together to take Ganbina forward successfully into 2024/2025.

Anthony Cavanagh
CEO

JOB4U2 Program Report

Overview

Ganbina continues to support Aboriginal and Torres Strait Islander children and youth in the Greater Shepparton region in their active engagement in education, training, and employment, and to be a major driver in empowering the next generation to succeed in transitioning to meaningful long term employment.

As a voluntary Program, JOBS4U2 retains its number one status as Australia's most successful School to Work Transition Program. Our approach is proven to be highly effective in supporting, encouraging and motivating young Aboriginal and Torres Strait Islander children and youth on their education to employment journeys.

The overall sustainability of participant numbers confirms that the methodology behind the JOBS4U2 Program is achieving its intended impact. Investing in children in their primary school age years has shown to be a key contributor to our youth reaching their aspirational goals. Evidence shows that JOBS4U2 Program participants attain much higher than average levels of employment participation; and the number of Program participants graduating from Year 12 remained at 89 per cent, year on year.

In the 2022/2023 financial year, demand for our Program support and scholarships increased by 7.51 per cent.

Ganbina once again proved a constant for families and students navigating a changing education landscape with the implementation of the final stage of the Shepparton Education Plan in 2023. Under this plan, four local state secondary schools merged on one site to form the Greater Shepparton Secondary College (GSSC).

After three years of COVID-19 disruptions, our local schools, workplaces and the wider community are adjusting to more normal times. This year, in order to strengthen our commitment to deliver all JOBS4U2 Program activities and events smoothly, and to support the restructuring of our Program delivery model, we have increased staffing resources.

Our JOBS4U2 Expansion Project continues to attract high levels of interest and we have sought and recently secured additional funding for the growth plan we have in place. Our expansion into Queensland has gathered momentum in the past few months, and this will be further enhanced when our service delivery transfers to a digital model in 2024.

Scholarship Clearing House

Ganbina awards financial scholarships to support our Program participants to engage in education, training, and employment. These scholarships allow investors to provide targeted funding to support individuals to actively participate in Program initiatives and activities that enhance their learning experiences.

Funds are used to assist families to cover some of the costs of education-related expenses, enabling primary, secondary, and tertiary students to go to school, college or university.

As of 30 June 2023, we had 372 participants registered with Ganbina’s Scholarship Program:

Program	Participants
Primary School	145
General Education	173
Employment	36
Training	12
Youth Leadership	6

Accelerated Learning Program

Ganbina works with families to ensure children are engaged in and enjoying their education. It also creates opportunities to expand participants’ views of employment, including early career aspirations and exposure to positive role models.

Internal

In addition to financial support to assist with education related expenses, Ganbina provides academic support via the Accelerated Learning Program (Internal). This Program has been designed to further assist Ganbina participants registered in the Primary School Scholarships Program in Years 3–6.

Fundamentals in core subjects such as English and Maths are delivered in a comfortable, inclusive environment with the student/tutor ratio kept to a minimum. Cultural elements and life skills are woven into the lesson plans to ensure that the students see the practical benefits of learning.

This year, 17 students participated in the Accelerated Learning Program. Key themes in the feedback we received from families were personal growth and the development of their child’s confidence.

External

The Accelerated Learning Program is also extended to General Education Program participants attending secondary school. This Program is delivered by third-party providers with costs covered by Ganbina. This funding is additional to allocated scholarship funds.

In 2022/2023, nine young people accessed professional tuition to assist them with their studies.



Wilum Warrior tackling his Accelerated Learning Program worksheets

General Education Program

The General Education Program centres on mentoring, career planning, and goal setting for participants in Years 7-12.

Participants attend targeted mentoring sessions and group activities throughout the year to support the development of their job readiness skills, and to introduce them to a variety of post-secondary school opportunities.

Students in Years 7–9 are invited to attend Industry Tours to learn about various career pathways and to hear from working professionals who share their own experiences about their education, training, and employment journeys. These Tours help our Participants to start thinking about what direction they would like to take in their career planning.

This year we held three Industry Tours for 71 Ganbina participants.

The Tours were:

- Bunning's (Year 7).
- The Shepparton Court House (Year 8).
- GOTAFE (Year 9).



Gretal Peters (left) and Ellie Armstrong at the Bunnings Industry Tour DIY workshop.

Driver Skills Training Program

The Driver Skills Training Program sits as a secondary function to the primary elements of the Education, Training, and Employment Programs.

The Program is designed to enable youth to better access learning, work and community opportunities available at a regional and broader level.

In the period under review, we had 43 young people take part in our Driver Skills Training Program and we expect more to register as the calendar year progresses, as has been the case in previous years.

A total of 21 participants obtained their probationary drivers licences and 22 secured their learner permits so they could work towards their 120 hours of driving practice.

Driving instructors and schools are supporting the Program and working together so that students can attend driving lessons during school breaks.



A proud Muna Brown getting his P plates.

Youth Leadership Program

This is a Program for Year 10-11 students who are potential community leaders. It has seven modules which are repeated each year at greater depth, expanding on participants' earlier learnings.

The Youth Leadership Program provides unique opportunities for participants to meet key leaders from different business sectors; to be involved in special regional, metropolitan, national, and international events; and to take part in leadership skills and development courses.

Activities include:

- Team Building
- Goal Setting
- Community Dinner
- Leadership Styles
- Culture
- Culture-Bloodlines Exercise
- Looking at Community
- Communication

Our Youth Leadership Program was severely impacted by COVID-19 in 2020, 2021 and 2022. In 2023, we had six participants remaining in the Program as we returned to face-to-face delivery of the module units. These participants were Lincoln Atkinson, Grace Jones and Chenneil Fowler (Year 11) and Lillie Walker, Connor Moore and Hariyett Peters (Year 12).



**Year 11 Youth Leadership Program - Cape York Partnership Visit 2023.
L-R: Cheneil Fowler, Grace Jones and Lincoln Atkinson with Krista Christensen (centre),
Scholarship Manager, Cape York Leaders Program.**

During the year, we conducted a review of the way we deliver the Program including requesting feedback from previous participants. A recurring comment in the feedback we received was that participants found it challenging to commit to a three year program of activities in addition to their many existing school, community, work and sporting activities.

As a result of this Program review, Rianne Hood, our Program Co-ordinator, undertook a major re-design of the Program modules and delivery model. A revised Youth Leadership Program, due to be launched in 2024, will trial a one-year format targeting Year 11 students who we have identified as potential community leaders.

As a result of the Program review and re-design, we suspended our intake of Year 10 Program participants this year.

Training Program

In 2022/2023, we had 12 participants (KPI 15 participants) who were on target to complete their relevant year of study at either university, TAFE or another training institution.

The Ganbina Careers Night held in (month, year) was a highlight of the year as always.

The Careers Night is a wonderful opportunity to inspire, empower and encourage participants in Years 10-12 to explore a wide variety of employers, educational institutions and career options. In this way, we can help to provide them with the knowledge they need to help them make important decisions about what to do when they leave school.

Our speakers in 2023 - Lena-Jean Charles-Loffel, Ameer Henningsen and Tyrone Mohamed - were all either current or past Ganbina participants. All three young people are well on their way to carving out successful careers for themselves

“The Ganbina Careers Night was a great opportunity to discuss Paramedics as a career and to inform participants about alternative pathways into the profession.”

Ambulance Victoria

Employment Program

The Employment Program supports Aboriginal and Torres Strait Islander youth to seek, secure and maintain continued employment. We provide extensive pre-employment support including advice on resume building, interview techniques, job matching, and employment readiness training.

Employment target	65
Participants in new jobs	53
New Job Starts	29

Employment Academy Program (EAP)

The Employment Academy Program (EAP) is a specialised training course which offers young people a suite of modules that they must complete to be deemed job ready and to graduate from the EAP. The Program aims to build participants’ confidence, knowledge and skills about how to get and keep a job.

Each module is delivered face-to-face in a one to two hour session by a trained and experienced Employment Program Project Officer.

The modules include:

- Communication
- Determination & Resilience
- Financial Literacy
- Interview Techniques
- Legal Information
- Resume & Cover Letter Writing
- Skills Development
- Navigating Social Media

Ganbina Youth Achievement Awards

Recognising our young people for their achievements at the end of the year is always a highlight of the Ganbina calendar. But given the unprecedented challenges of 2022, including the impact of devastating local floods, it held more significance than ever.

In December 2022, a total of 205 family members, friends, and community partners gathered to celebrate achievements and successes at the Ganbina Youth Achievement Awards Ceremony at the GV Hotel Conference Centre in Shepparton.

They were joined by Ganbina staff, management, Board members, philanthropic funding partners and individual donors.

Local Yorta Yorta Elder, Dieta (Aunty) Merle Miller, gave a wonderful, heartfelt Welcome to Country and the Galnya Winyar Dance Group showcased two dances. To commemorate their graduation from Ganbina's Youth Leadership Program, our Year 12 participants received a special keepsake of a Youth Leadership Program Yearbook and a Leadership Certificate. Two of our Board members, Chris Schulz and Dr Lisa Griffiths, presented the Award recipients with their certificates on stage.

The event was hosted by our Year 11 Leadership Program participants Lilly Walker, Connor Moore, and Hariyett Peters.

Overall, we received a total of 59 Award applications, and we presented 31 individual Awards. Our 2022 Adrian Appo OAM Youth of the Year was Klarindah Hudson-Proctor.

Our 2021 Award winners were:

Education Achievement Awards

Year 7	Bridget Cooper, Corey Colger, Koby Charles, Zahli Aylett.
Year 8	Darcy Atkinson, Logan Falla, Rhianna Ward, Zoe Briggs.
Year 9	Mya Falla, Riva Zerbato, Ellie Armstrong, Cody Fairless.
Year 10	Brogan Mcgee, Ella Morgan, Grace Jones, Lincoln Atkinson.
Year 11	Chenoa Lovett-Lindrea, Hariyett Peters, Lillie Walker, Mollie Olphert.
Year 12	Francis Atkinson, Jake Zerbato, Kaitlyn Crowhurst, Rae-nee Roberts.

Training Achievement Awards

Lakota Hayes-Atkinson and Shaelyn Crowhurst.

Employment Achievement Awards

Klarindah Hudson, McKenzie Joachim, Muna Brown, Virgil Biggs.

Adrian Appo OAM Youth of the Year Award

Klarindah Hudson-Proctor.

Congratulations to all our Award winners and to the whole Ganbina community. Your resilience, courage, and determination to triumph over tough times have inspired us all this year.

Expansion Project Report

Ganbina's Expansion Project, which is migrating our Programs and key learnings to other Aboriginal and Torres Strait Islander communities around the East Coast of Australia, is one of the key pillars supporting our Vision.

With this successful migration, Ganbina will promote widespread education, training, and employment within these communities to enable our young people to achieve true social and economic equality with all Australians.

Since 2016, we have been firmly focused on our Expansion Project work.

Our long term goal is to explore opportunities for national expansion of the model by 2027, with support from governments, both State and Federal, and philanthropic and corporate partners.

Successful growth

Our Expansion Project work has been very successful and in the last eight years, 14 locations along the East coast of Australia from Hobart to Cairns have engaged with us.

Despite the recent challenges of the COVID-19 era, the Project continued to go from strength to strength in 2022/2023. As at 30 June 2023, there were 11 locations in our Expansion Project portfolio which are at various stages of implementation.

In December 2022, we appointed our former Education Program Co-ordinator, Lisa Marsden, to the position of Queensland Expansion Project Manager. Lisa has 15 years' experience with Ganbina and will be an invaluable resource in progressing our Expansion Project in Queensland.

Methodology

Ganbina works alongside other communities to share our key learnings and to guide them in all aspects of the JOBS4U2 Program so that they can run it locally. We provide intellectual property, data management and mentoring over a period of three to five years.

Generally speaking, we expect these projects to start with a minimum of 90 to 150 participants in the first three years, before scaling up depending on the size of the local population and available funding. We recommend that communities adopt four to five of the core JOBS4U2 Program elements which are our Scholarships, Education, Employment & Training, Accelerated Learning and Driver Skills Training Programs.

Current status

Ignatius Park College, Townsville, Queensland

Ignatius Park College is an all-boys Catholic Education School supported by the Morris Family Foundation. The College is now in its fifth full year of offering students its Journey to Jobs (J2J) Program and enrolments increased in 2022/2023.

Program element	Enrolments 2022/2023	Enrolments 2021/2022
Education Program	104	98
Employment Program	36	25
Driver Skills Training Program	23	17
Accelerated Learning Program	20	17

In 2022/2023, Dylan O'Connor joined the J2J Program as Program Leader (Indigenous and Multicultural) and Jaelen Feeney was appointed as the J2J Program Project Officer.



J2J Program participants at Ignatius Park College

Port Curtis Coral Coast Trust Limited (PCCC), Bundaberg, Queensland

This Trust represents the Bailai, Gooreng Gooreng, Gurang and Taribelang Bunda people who make up the Port Curtis Coral Coast native title claim group.

A growing Traditional Owner membership, all of whom are direct descendants of 17 Apical Ancestors, provides strong leadership through engagement with the PCCC Board to help achieve a shared and united focus, spirit, culture and identity.

PCCC provides its own funding to support the scholarship element of the JOBS4U2 Program. Ganbina is working with PCCC's General Manager, Daniel Reeves, and staff.

The Trust is now in its fifth full year of running three elements from the JOBS4U2 Program – the Employment Program, the Scholarships Program and the Homework Club Program (based on Ganbina's Accelerated Learning Program). A total of 430 participants were registered on the Program as of 30 June 2023.

PCCC's Employment Program is supporting 80 youth, 62 of whom are in jobs. Participants are currently accessing jobs and traineeships with the major banks, ANZ, NAB, Westpac and the Commonwealth Bank, a number of local Aboriginal and Torres Strait Islander organisations, and the Gladstone Council.

The Homework Club Program has not been running in Bundaberg or Gladstone in 2022/2023 due to COVID-19 restrictions and a lack of funding.

Younity (previously called Deception Bay Community Youth Program) Deception Bay, Queensland

This organisation provides activities and services for young people, children and families. Its purpose is to invest, on an ongoing basis, in people's social and emotional wellbeing to promote a healthier and happier community overall. While Younity is based in Deception Bay, it also covers the Moreton Bay Council area.

Ganbina has reconnected with the team at Younity – Jennie Drever, Janine Botfield and Nadine Rowles – and our new Queensland Expansion Manager, Lisa Marsden, will continue to explore migration opportunities with them. She will focus on building their understanding of the JOBS4U2 Program model and how it could benefit Aboriginal and Torres Strait Islander families who access Younity's support services.

A number of youth aged 12-17 years old currently withdraw from Younity's support services due to a lack of attendance at school due to family issues and lack of suitable support.

Tasmanian Community Fund (TCF), Hobart, Tasmania

TCF has engaged Ganbina to begin a scoping program with the Hobart City High School and the local community where we are working with the School Principal, Britany Roestenberg.

This followed an earlier pre-scoping process of wider research within the Hobart City Council Area. This process included a presentation by Anthony Cavanagh, our CEO, to the Hobart City High School and Tasmanian Community Fund (TCF) Board about our Venture Partnership offering and the

approach we take. Our National Expansion Project Manager, Tracy Bevan, also met with several schools in the area.

We will be submitting our report to TCF for consideration before any longer-term funding commitment is requested by Ganbina.

Taungurung Land & Water Council, Broadford, Victoria

We recently met with the Council to discuss the JOBS4U2 Program and we will continue to explore our options for a Venture Partnership with the organisation.

This will include a review of how the initial financial outlay of approximately \$1.3 million could be sourced to fund the first three years.

This investment would cover:

- The provision of Ganbina's Program IP.
- Interim access to Ganbina's Resman database.
- Employing a Program Co-ordinator and a Project Officer to deliver the Program.
- Three to five years' mentoring and support provided by Ganbina.

Infrastructure Report

Maintaining and improving Ganbina's infrastructure is important to the successful delivery of our Program, and this has continued during 2022/2023.

Website

This website rebuilding project is well underway. This is a major project as the new website will house our Digital Platform. We are pleased to report that work is proceeding on schedule and is due to be completed in early 2024. We will keep our partners updated on progress over the next six months. Please visit us at www.ganbina.com.au

Resman

Resman is Ganbina's database management system which records all our Program activities. We have planned an upgrade to the latest version of Resman in the coming financial year. This will enable us to streamline our digital client registration processes directly from our new website straight into the ResMan database.

Digital Project

Work on building Ganbina's new 'state of the art' Digital Platform is progressing very well. We have enlisted a string of supporting experts to help us achieve our objectives, and we are pleased to report that we are on track to achieve our set goals by mid-2024.

The new Platform will enable full digital access to Ganbina's Programs, and it will also fast track administration requirements in a number of areas, including Program registration.

Our primary goals are to:

- Build a Digital Programs Platform (commenced).
- Establish our roadmap to full Digital Programs access (completed).
- Build an online registration portal (commenced).
- Scope the design and development of a new technology Platform (commenced).
- Identify resourcing needs (ongoing).

Brisbane office

We intended to open our Brisbane office early in 2023 but we decided to hold this over to later in the year. The office will be staffed and fully operational by mid 2024 and will support our Expansion Project work in Queensland in the next five to 10 years.

Structural Operations

Ganbina is a registered charity which was formed in 1997 to deliver educational and self-development programs to young Aboriginal and Torres Strait Islander people through its unique JOBS4U2 Program. Ganbina is the trading name of Ganbina Inc.

Our offices are in Shepparton (Head Office) and in Melbourne.

Our JOBS4U2 Program is delivered by a team of staff headed by CEO Anthony Cavanagh.

Staffing for the 2022/2023 period was:

Administrative Staff – (3.4 EFT)

Anthony Cavanagh	Chief Executive Officer (F/T)
Julia Weber	Executive Assistant (F/T)
Tracy Bevan	National Expansion Manager (F/T)
Samantha Lenkic	Media & Communications Manager (F/T)
Craig Marshall	Finance Manager (P/T) 0.2
Jennie Marshall	Finance Officer (P/T) 0.2

Project staff – (8 EFT)

Laurienne Winbanks	General Manager (F/T) – Resigned June 2023
Rianne Hood	Programs Manager (F/T)
Lisa Marsden	QLD State Expansion Manager (F/T)
Sharni Beeton	Education Project Officer (F/T)
Val Atkinson	Education Project Officer (F/T)
Brad Argæet	Education Project Officer (F/T)
Dayna Seymour	Employment & Training Project Officer (F/T)
Klarindah Hudson	Scholarships Project Officer (F/T)

Project staffing ratios are calculated at the rate of 60-70:1 Program participants.

NB: EFT – Employed Full Time; F/T – Full Time; P/T – Part Time.

The Ganbina Board oversees operations, and in the year to 30 June 2023, was chaired by Kyra Galante. Membership comprised Chris Schulz (Deputy Chair), Timothy Warwick (Secretary), Edward Waller (Treasurer), Dr. Lisa Griffiths, Lena-Jean Charles-Loffel, Dr Ashlen Francisco and Fallon Wanganeen. Cristilee Houghton resigned from the Board in the 2022/2023 year.

Board meetings were based on General meetings and Finance Meetings and were held on a bi-monthly basis. Board positions were confirmed at the AGM held on 9 November 2022.

Ganbina is an independent organisation, free from any political, religious or other affiliations. We operate entirely on support received from philanthropic trusts, corporate sponsors, and individual donors.

For a confidential discussion on ways that you can help Ganbina, please contact CEO, Anthony Cavanagh on + 61 428 217 332.

Treasurer's Report

With the support of a committed group of stakeholders and employees, Ganbina has completed another successful financial year. In 2022/2023, the organisation generated a small surplus of \$24,776 which is up from the \$1,358 surplus in 2021/2022. Ganbina aims to have income balanced with its expenses within a given financial year.

Revenue (or receipts) increased through the year, up 22 per cent to \$1,871,510 matched by a similar 21 per cent increase in expenditure to \$1,846,734, with strong participant numbers across the board and all Programs delivered in full.

Ganbina finished the year with a strong financial position and balance sheet, with reserves now nudging above one million dollars at \$1,019,026 and a strong level of pre-funding for the 2022/23 financial year. The reserves demonstrate the long term sustainability of the organisation, and the funding strength reflects the diversity and tenor of funding relationships curated by CEO Anthony Cavanagh. This sees Ganbina well positioned to deliver its Programs without compromise in the years ahead, whilst simultaneously growing its reach.

I would like to take this opportunity to thank all Ganbina staff for their efforts in delivering Ganbina's Programs to high standards throughout the year and showing an unwavering commitment to the participants. The strong outcomes that Ganbina's Programs have delivered can only be achieved with the dedication of those implementing them and the Board thanks all staff for their efforts.

With Ganbina's strong governance, balance sheet, accountability, and the commitment of our staff and Board, the organisation is well placed to continue successfully supporting Aboriginal and Torres Strait Islander children and youth well into the future.

Edward Waller
Treasurer

Contact Us

Melbourne Office
10 Morrison Place
East Melbourne VIC 3002
T + 61 3 9070 6123

Head Office
Suite 2, 1 High Street
PO Box 1403
Shepparton VIC 3632
T + 61 3 5821 7333

www.ganbina.com.au

Association Number A0035292U

ABN 29 564 690 543

For further information on the contents of this report, please contact CEO Anthony Cavanagh.

anthony@ganbina.com.au

T + 61 428 217 332

GANBINA INC.
ABN 29 564 690 543

RESPONSIBLE PERSON'S DECLARATION

Your committee members submit the financial report of Ganbina Inc. for the financial year ended 30th June 2023.

Committee Members

The names of committee members throughout the financial year and at the date of this report are:

Kyra Bonney-Galante , Chair

Kevin Moore

Edward Waller, Treasurer

Timothy Warwick

Chris Schulz

Cristilee Houghton (Resigned 13/2/2023)

Lena Jean Charles Loffel

Dr Lisa Griffiths

Dr Ashlen Francisco (Appointed 19/06/2023)

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

- (a) 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
- (b) 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*.



Kyra Bonney-Galante, Chair



GANBINA INC.
ABN 29 564 690 543

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Revenue	2	1,871,510	1,528,306
Fundraising/Project Expenses	3	(938,736)	(789,587)
Administrative Expenses	3	(907,998)	(737,361)
OPERATING PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX EXPENSE		24,776	1,358
Income Tax Expense/(Benefit)	1a.	-	-
OPERATING PROFIT/(LOSS) AFTER INCOME TAX		24,776	1,358
 PROFIT ATTRIBUTABLE TO MEMBERS		 24,776	 1,358

The accompanying notes form part of these financial statements

GANBINA INC.
ABN 29 564 690 543

BALANCE SHEET
AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
CURRENT ASSETS			
Cash Assets	5	2,074,655	2,296,898
Receivables	6	28,926	9,843
Right of Use Asset	7	135,022	135,023
Other Current Assets	8	-	6,212
TOTAL CURRENT ASSETS		2,238,603	2,447,976
NON-CURRENT ASSETS			
Property, Plant & Equipment	9	121,249	91,980
Right of Use Asset	7	64,108	199,130
TOTAL NON-CURRENT ASSETS		185,357	291,110
TOTAL ASSETS		2,423,960	2,739,086
CURRENT LIABILITIES			
Creditors & Accruals	10	77,928	45,135
Income in Advance	11	976,392	1,239,795
Employee Benefits	12	138,138	113,285
Lease Liability (Right of Use)	14	141,811	135,904
TOTAL CURRENT LIABILITIES		1,334,269	1,534,119
NON-CURRENT LIABILITIES			
Employee Benefits	12	11,679	9,920
Lease Liability (Right of Use)	14	58,986	200,797
TOTAL NON-CURRENT LIABILITIES		70,665	210,717
TOTAL LIABILITIES		1,404,934	1,744,836
NET ASSETS		1,019,026	994,250
EQUITY			
Retained Profits		1,019,026	994,250
TOTAL EQUITY		1,019,026	994,250

The accompanying notes form part of these financial statements

GANBINA INC.
ABN 29 564 690 543

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Retained Earnings \$	Total \$
BALANCE AT 1 JULY 2021	992,892	992,892
Profit Attributable to Members	1,358	1,358
BALANCE AT 30 JUNE 2022	994,250	994,250
Profit Attributable to Members	24,776	24,776
BALANCE AT 30 JUNE 2023	1,019,026	1,019,026

The accompanying notes form part of these financial statements

GANBINA INC.
ABN 29 564 690 543

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Operations		1,564,248	1,498,445
Interest Received		17,321	1,358
Interest Paid		(6,873)	(6,066)
Payments to Suppliers and Employees		(1,591,913)	(1,316,329)
Net Cash Provided by (used in) Operating Activities	13	(17,217)	177,408
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from Sale of Property Plant & Equipment		7,455	-
Payment for Property, Plant & Equipment		(76,577)	(3,676)
Net Cash Provided by (used in) Investing Activities		(69,122)	(3,676)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of Lease Liabilities		(135,904)	(118,959)
NET INCREASE (DECREASE) IN CASH HELD		(222,243)	54,773
Cash at beginning of the Financial Year		2,296,898	2,242,125
CASH AT END OF FINANCIAL YEAR		2,074,655	2,296,898

The accompanying notes form part of these financial statements

GANBINA INC.
ABN 29 564 690 543

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

1. STATEMENT OF ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profit Commission Regulation 2013. The committee has determined that the association is not a reporting entity. The association is a not-for-profit entity.

The financial report has been prepared in accordance with the requirements of the Australian Charities and Non-for-profit Commission Regulation 2013 and the following Australian Accounting Standards:

AASB 101	Presentation of financial statements
AASB 107	Statement of cashflows
AASB 108	Accounting policies, changes in accounting estimates and errors
AASB 110	Events after the reporting period
AASB 1048	Interpretation of standards
AASB 1054	Australian additional disclosures

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Interpretations.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Reporting Basis and Conventions

a. Income tax

Under Subdivision 50 of the Income Tax Assessment Act 1997, the entity is exempt from the payment of income tax.

GANBINA INC.
ABN 29 564 690 543

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

b. Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by committee members to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the entity includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the assets' carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

c. Comparative figures

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

d. Cash and cash equivalents

Cash and cash equivalents include cash on hand and deposits held at-call with banks.

e. Revenue

All revenue is stated net of the amount of goods and services tax (GST).

f. Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

Ganbina Inc is registered for GST.

GANBINA INC.
ABN 29 564 690 543

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

g. Leases

Right-of-use assets - association as lessee

At inception of a contract, the association assesses whether a contract is, or contains, a lease based on whether the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration, and the association obtains substantially all the economic benefits of the use of the assets.

Non-lease components of property leases

Under AASB 16, payments for non-lease components (such as property outgoings and taxes), are excluded from the lease liability unless an election is made to combine lease and non-lease components. A small portion of the association's leased property portfolio has non-lease components embedded within their respective contract.

The association has not elected to combine lease and non-lease components for its property leases. The expense related to the non-lease component continues to be recognised as an occupancy expense in the Statement of Comprehensive Income.

Recognition and measurement

At lease commencement date, the association recognises a right-of-use (ROU) lease asset and a lease liability in the Statement of Financial Position. The ROU lease asset is initially measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the association, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The association depreciates the ROU lease asset on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the ROU lease asset or the end of the lease term. The association also assesses the ROU lease asset for impairment when such indicators exist.

The lease term represents the non-cancellable period of the lease and includes periods covered by an option to extend if the association is reasonably certain to exercise that option. Lease terms shall only be revised if there is a change in the non-cancellable period or there is a reassessment upon a significant event or a change in circumstances that is both within the control of the lessee and affects whether or not the lessee is reasonably certain to exercise an option.

Lease Liabilities

Recognition and measurement - association as lessee

On commencement date, the association recognises lease liabilities in relation to leases which had previously been classified as 'operating leases' under the principles of AASB 117 Leases. These liabilities are initially measured at the present value of the future lease payments, discounted using the association's incremental borrowing rate.

Lease payments mainly comprise fixed lease payments less incentives receivable, variable lease payments based upon an index or rate, any amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the lease liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in fixed lease payments.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the ROU lease asset, or to the profit or loss to the extent that the carrying amount has been reduced to zero. Interest on the lease liability and variable lease payments not included in the measurement of the lease liability are recognised in profit or loss.

GANBINA INC.
ABN 29 564 690 543

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
2. REVENUE		\$	\$
Operating Activities			
<i>Revenue</i>			
Funding/Grants Received		1,844,185	1,525,857
Interest Received		17,321	1,358
Sundry Income		10,004	1,091
		1,871,510	1,528,306
3. PROFIT/(LOSS) FROM ORDINARY ACTIVITIES			
EXPENSES			
<i>Funding/Project Expenses</i>			
Jobs 4 U 2		610,581	547,310
Ganbina Achievement Awards		32,671	19,118
Youth Leadership Program		141,788	106,124
Driver Skills		6,629	3,988
Expansion		147,067	113,047
		938,736	789,587
3. PROFIT/(LOSS) FROM ORDINARY ACTIVITIES			
EXPENSES CON'T.			
<i>Administrative Expenses</i>			
Administrative & Sundry Expenses		70,877	126,189
Operating Expenses		233,450	73,017
Office Occupancy		93,119	70,477
Staff & Consultants		443,474	366,443
Superannuation		38,489	76,871
Motor Vehicle		28,589	24,364
		907,998	737,361
 Depreciation and interest charges on leased premises accounted for under AASB 16 Leases:			
Included within Funding/Project Expenses			
Jobs 4 U 2			
Depreciation on right of use asset		65,087	65,087
Interest charge on lease liability		2,553	4,158
Included within Administrative & Sundry Expenses			
Office Occupancy			
Depreciation on right of use asset		69,936	56,768
Interest charge on lease liability		4,320	1,908

GANBINA INC.
ABN 29 564 690 543

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
		\$	\$
4. AUDITORS REMUNERATION			
Remuneration of the auditor for:			
Auditing or reviewing the financial report		2,950	2,950
		2,950	2,950
5. CASH ASSETS			
Cash at Bank		613,972	228,534
Cash on Hand		-	-
Cash at Bank		653,571	1,170,511
Term Deposit - ANZ		807,112	897,853
		2,074,655	2,296,898
6. RECEIVABLES			
Trade Receivables		28,926	9,718
Sundry Debtors		-	125
		28,926	9,843
7. RIGHT OF USE ASSETS			
CURRENT			
Shepparton Lease			
Present Value		195,261	130,174
Less: Accumulated Depreciation		(130,174)	(65,087)
		65,087	65,087
Melbourne Lease			
Present Value		145,699	75,764
Less: Accumulated Depreciation		(75,764)	(5,828)
		69,935	69,936
		135,022	135,023

GANBINA INC.
ABN 29 564 690 543

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
		\$	\$
7. RIGHT OF USE ASSETS			
NON-CURRENT			
Shepparton Lease			
Present Value		-	65,087
Less: Accumulated Depreciation		-	-
		-	65,087
Melbourne Lease			
Present Value		64,108	134,043
Less: Accumulated Depreciation		-	-
		64,108	134,043
		64,108	199,130
8. OTHER CURRENT ASSETS			
Prepaid Expenses		-	6,212
		-	6,212
9. PROPERTY, PLANT & EQUIPMENT			
Equipment, Furniture & Fittings			
At cost		151,810	151,810
Less: Accumulated Depreciation		(148,471)	(141,051)
		3,339	10,759
Motor Vehicles			
At cost		236,760	195,548
Less: Accumulated Depreciation		(118,850)	(114,327)
		117,910	81,221
Total Property, Plant and Equipment		121,249	91,980

GANBINA INC.
ABN 29 564 690 543

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

Movements in carrying amounts

	Equipment, Furniture & Fittings	Motor Vehicles	Total
2022	\$	\$	\$
Balance at beginning of year	15,369	113,258	128,627
Additions	3,676	-	3,676
Disposals	-	-	-
Depreciation Expense	(8,286)	(32,037)	(40,323)
Carrying amount at end of year	<u>10,759</u>	<u>81,221</u>	<u>91,980</u>
2023			
Additions	-	76,577	76,577
Disposals	-	-	-
Depreciation Expense	(7,420)	(39,888)	(47,308)
Carrying amount at end of year	<u>3,339</u>	<u>117,910</u>	<u>121,249</u>

	Note	2023 \$	2022 \$
10. CREDITORS & ACCRUALS			
Trade Payables		62,934	34,349
Accrued Expenses		-	-
Payroll Liabilities		14,994	10,786
		<u>77,928</u>	<u>45,135</u>
11. INCOME IN ADVANCE			
Income in Advance		<u>976,392</u>	<u>1,239,795</u>
12. PROVISION FOR EMPLOYEE BENEFITS			
CURRENT			
Annual Leave		76,879	73,976
Long Service Leave		61,259	39,309
		<u>138,138</u>	<u>113,285</u>
NON-CURRENT			
Long Service Leave		<u>11,679</u>	<u>9,920</u>

GANBINA INC.
ABN 29 564 690 543

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
13. CASH FLOW INFORMATION		
Reconciliation of cashflow from operations with profit after income tax		
Profit after income tax	24,776	1,358
Non-cash flows in profit		
Depreciation/Amortisation	182,331	162,178
(Profit)/Loss on Sale of Non-Current Assets	(7,455)	(1,091)
Changes in assets and liabilities		
(Increase)/decrease in Receivables	(19,083)	69,878
(Increase)/decrease in Other Current Assets	6,212	(6,212)
Increase/(decrease) in Creditors & Accruals	32,793	11,973
Increase/(decrease) in Income in Advance	(263,403)	(98,381)
Increase/(decrease) in Provision for Employee Benefits	26,612	37,705
	(17,217)	177,408
14. LEASE LIABILITY -RIGHT OF USE		
CURRENT		
Shepparton	75,092	65,073
Melbourne	66,719	70,831
	141,811	135,904
NON-CURRENT		
Shepparton	-	66,719
Melbourne	58,986	134,078
	58,986	200,797

15. ASSOCIATION DETAILS

The registered office of the association is:

Ganbina Inc
Suite 2/1 High Street
Shepparton VIC 3630

The principal place of business is:

Ganbina Inc
Suite 2/1 High Street
Shepparton VIC 3630

GANBINA INC.
ABN 29 564 690 543

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

16. SEGMENT REPORTING

The association operates predominantly in one business and geographical segment, being the employment and training sector providing employment and training facilities to members of the association within Australia.

17. EVENTS AFTER THE REPORTING DATE

The responsible persons are not aware of any significant events since the end of the reporting period.

INDEPENDENT AUDITOR'S REPORT

To the Members of Ganbina Inc Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Ganbina Inc, which comprises the balance sheet as at 30 June 2023, the income statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible entities' declaration.

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

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the registered entity in accordance with 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The responsible entities are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2023, but does not include the financial report and my auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Responsible Entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, responsible entities 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 intends to liquidate the registered entity or to cease operations or has no realistic alternative but to do so.

The responsible entities are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of the responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Michael Milne CA
Date: 26 September 2023
160 Welsford Street Shepparton, VIC 3630

Notes

