



Njernda
Aboriginal Corporation



Annual report

2024/25

To know our living culture

njernda.com.au

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Acknowledgement of Country

We respectfully acknowledge the Wollithiga and Yorta Yorta Peoples as the traditional custodians of the land of the communities that the Njernda Aboriginal Corporation services.

Aboriginal and Torres Strait Islander readers should be aware that this document may contain sensitive information or images of people who have since passed away.



Cover picture:
Blakground Productions

P 2-3 picture:
Campaspe Shire Council

Our story

The Echuca Aboriginal Cooperative was established by the hard work and political efforts of so many of our Elders who saw a need for a community-controlled organisation to run culturally appropriate services.

The Echuca Aboriginal Co-operative was originally set up in 1974 and in 1990 the name was changed to Njernda Aboriginal Corporation. Njernda means “to know our living culture” in the Wemba Wemba language of northern Victoria and southern New South Wales.

Like many other Aboriginal co-operatives across Australia, we believe in a holistic view of health that

recognises the inter-connectedness of body, mind and spirit – not just of the individual but of their family and the Community.

This means we work across a range of program areas including housing, employment, cultural heritage, education, childcare and health. We believe our kids need to learn the power of their cultural heritage within our Community from our respected Elders.

We believe children who develop identity through their Culture will be able to move in and out of the broader community and achieve their aspirations without losing their cultural identity.



Our values

RESPECT

Establishing relationships based on respect and trust.

RESILIENCE

Encouraging cultural and spiritual growth to enable personal growth.

CULTURAL SENSITIVITY

Welcoming and serving our community with understanding and without judgement.

ACCOUNTABILITY

Taking ownership and initiative of Njernda values to ensure trusted collaborations are formed.

ADVOCACY

Working to transform the disadvantaged and challenge the causes that impact on our community.

Our aspirations

Njernda Board members, managers and staff will know they are making progress towards the vision when:

- Our kids and young people are proud, they know who they are and where they come from. Our children, young people and community are enriched through life-long, culturally-safe learning.
- Our Community is represented in positions across all sectors, at every level.
- Aboriginal men and women are strong cultural leaders speaking up on issues that matter to Community.
- Elders are supported and have a respected place and visible influence in our Community.
- Aboriginal people are the architects of their future on Country.
- The Traditional Owners have a strong presence in everything we do.

Our work

We make progress towards our aspirations by:

- Regularly providing opportunities for Community members to come together for socialisation and to celebrate our Culture.
- Continuing to support Aboriginal and Torres Strait Islander people every day.
- Supporting our Elders / mentors / role models to provide leadership and direction to our children and young people, to help them become strong in Culture, spirit and Community and to enhance future generations.
- Delivering services in a safe environment.
- Promoting self-empowerment and self-determination.
- Using continuous improvement strategies to ensure that Community can access the best evidence-based programs.

Our future leaders



We had six participants from the Echuca region attend the Koorie Youth Summit at Shepparton in May 2025.

They are Mia Lamb, Imogen Lamb, Harmony Rose, Vanessa Handy, Tanise Young and Kotika Morgan-Bulled.

Our Board

Our elected Board Members in 2025 are

(Clockwise from below): Luke Egan, Clinton Atkinson, Simone Ronnan, Gordon Johnson and Wade Austin.





We've listened to community concerns — we hear you — and we remain committed to responding respectfully and constructively.



A message from our Chairperson

Wade Austin

I want to extend my sincere thanks to my fellow Board members. We would not have been able to navigate the many meetings and challenges without your unwavering support. Your dedication to our organisation and community has been truly invaluable.

When I reflect, I see a year of enormous transition and resilience. We've focused on stability, transparency and laying the groundwork for sustainable change. We've listened to community concerns — we hear you — and we remain committed to responding respectfully and constructively.

The past 12 months have brought several highlights and achievements. We welcomed two temporary Board appointments, Clint Atkinson and Gordon Johnson, whose contributions have strengthened our governance and decision making. A major milestone was the appointment of our new CEO, John Mitchell, who provides valuable experience and vision.

We acquired a new facility on McMillan Road, which will become home to the Youth Team, the Social Emotional Wellbeing Unit, and a Community gym — a space designed to support holistic

wellbeing and connection. To fund new housing initiatives, we sold two underutilised properties and used the proceeds to purchase three new housing units.

The Section 18 decision marks a new chapter in our organisation, while a restructure has better aligned our operations with community needs. We are proud to report the Barooka project is back on track, and to celebrate 40 years of our Berrimba facility.

Thank you to all our Members and extended Community for your patience, support and trust in our leadership. We look forward to continuing on this journey together.

A message from our Chief Executive Officer

John Mitchell

I am pleased to share some reflections and updates as we continue our journey together.

Over the past 12 months, both our community and our staff have shown remarkable resilience in the face of significant change. We acknowledge your dedication and adaptability while navigating this period of change.

With change comes growth, progress, and opportunity. I am proud of how we have navigated these times, and I believe our collective efforts have laid a strong foundation for our organisation's and community's future.

Some of our key achievements over the past year include:

- A significant increase in our property portfolio, aimed at reducing homelessness and addressing housing shortages within our community.
- A notable rise in Aboriginal employment, reflecting our commitment to inclusivity and diversity.
- A reduction in costs through a phased approach to organisational structural changes, ensuring sustainable growth and enhanced efficiency.

The stability of our Board, and their proactive leadership in supporting the community and me as CEO, has been instrumental in these outcomes.

We will continue to foster transparency, collaboration, and innovation. Your ongoing support and feedback remain vital to our shared success.

We acknowledge our community and the Njernda workforce, and together we will continue to lead with purpose and deliver meaningful outcomes that create lasting opportunities for generations to come.



Picture: Campaspe Shire Council



We will continue to foster transparency, collaboration, and innovation. Your ongoing support and feedback remain vital to our shared success.



Celebrating 50 years

It was with great pride and joy that throughout 2024, we celebrated our organisation's 50th anniversary, showcasing the great work Njernda has done for our community over the past five decades.

The centrepiece of our celebrations was our anniversary gala ball, held at the Dungala

Events Centre in Moama during November. It was a fantastic night of culture, music and fun.

We also put our history on display for our *Walking through the decades* photo exhibition, which went on show at the Foundry Arts Space in Echuca, with the support of the Campaspe Shire Council.

The exhibition was a great example of the community working together to support great storytelling and boost connection with the community as a whole.

Huge thankyou to everyone involved, especially our hard-working event coordinator Candace Williams.

Anniversary gala ball

Our community gathered in huge numbers in November 2024 to celebrate 50 years of Njernda Aboriginal Corporation.
Pictures: Blakground Productions





Artwork Title: Resilience, Strength and Pride

Artist: Emma Bamblett

Mob: Wemba Wemba, Gunditjmara, Ngadjonji and Taungurung

Artwork Description: Looking at this artwork from a bird's eye view, it encompasses all of the important elements of identity and culture that I remember being enriched in growing up in Echuca on the Murray River which is the stream flowing throughout the artwork.

Within the river in the middle of the artwork is our Elders standing strong and who advocated for our Community to have our places of belonging. They are wearing possum skin cloaks to highlight their connections to language, land and kinship. The coolamon on the left hand side with curved lines connected by circles, represents all the Aunties and Uncles at Berrimba who nurtured, protected and gave us a place of belonging.

The blue area above represents symbols of places that Njernda gave Community, whether it be the Health House, Wellness Centre, Youth Services or Baroona Farm. To the bottom of the artwork is the Long Neck Turtle. The Long Neck Turtle represents and acknowledges the Yorta Yorta Nations on which the Community is living on. Surrounding the Long Neck Turtle are circles of connection which also represent 'Warma' and the opportunities that were provided through sports.

The top right hand corner are symbols of boomerangs, these represent our connection to Culture. For 50 years Njernda has provided Community with Cultural experiences and allows Community to showcase this through dance, art and storytelling while also providing a safe place of belonging.

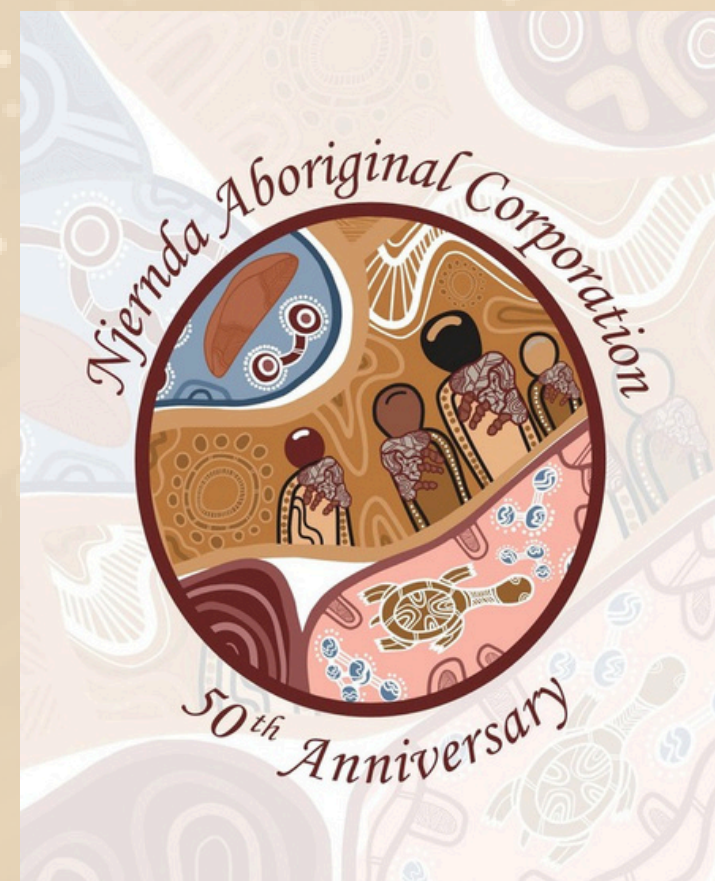
Emma captures anniversary spirit



To help celebrate our milestone, local artist Emma Bamblett was commissioned to produce an anniversary logo and artwork that captured the spirit of the occasion.

Her exceptional work became a significant part of our events and our communication with the community about how and why this was a significant moment for our people.

It was fantastic to partner with Anglicare Victoria to deliver this event, bringing an important issue to attention in our community.





Corporate Services

Janelle Handy

Corporate Services plays a critical role in ensuring organisational sustainability through the delivery of Finance, Human Resources, Compliance and Accreditation, Information Technology and Communications functions.

In 2025, the focus remained on strengthening systems, improving compliance, and enhancing engagement across the organisation.

Structural developments included the appointment of a Chief Financial Officer and the establishment of a dedicated Human Resources team, reinforcing leadership and operational capability.

Significant progress was made in the digital space and communications, with the redevelopment of our website and increased social media engagement to improve community connection.

Operationally, HR processes were streamlined, financial systems strengthened, and compliance with legislative requirements was ensured.

Among the year's key achievements, Finance saw the successful appointment of a new CFO, improvements to payroll and purchasing systems, and the tightening of financial policies. In Human Resources, outstanding matters were addressed,

key vacancies filled, and new HR systems and policy reviews implemented. Compliance efforts resulted in all DFFH programs being approved under the new Social Services Standards, with security audits currently underway. Strategic partnerships continued to add value, including financial

education webinars delivered by Westpac and a renewed training partnership with Bendigo Kangan Institute of TAFE. Looking ahead, Corporate Services is developing new initiatives aimed at further strengthening organisational capability and supporting sustainable growth into the future.



In 2025, the focus remained on strengthening systems, improving compliance, and enhancing engagement across the organisation.

Health and Ageing Unit

Judith Murray

We celebrate the efforts of our entire team, who work collaboratively in a connected, caring, and supportive way to enhance the health and wellbeing of our clients.

Our approach is holistic, considering the whole person, and we actively refer to other Njernda services when additional support is needed to ensure the best possible care for our community.

In the 2024–2025 financial year, our Aboriginal Medical Centre made significant strides in improving the health and wellbeing of our community.

The Health and Aged Care Unit implemented 41 significant quality improvement initiatives during this period, including new client management systems, introduction of the Deadly Choices health assessment program, and increased access to general practitioners, specialists, and allied health professionals.

Our Aboriginal Health Practitioners delivered approximately 2,620 occasions of care. Koori Maternity Service provided antenatal care to 49 women. Medical Practitioners (GPs) delivered approximately 17,000 occasions of care.

In response to the rising rates of chronic illness, we increased access to Credentialed Diabetes Educators and launched a pilot program in Nurse-Led Chronic Disease Management.

Our teams managed strategic partnerships with groups such as Echuca Regional Health, Murray Primary Health Network and VACCHO. We are proud to report: 100% compliance with RACGP Standards following successful accreditation.

We are delivering community-led, culturally safe healthcare to our community.

Beautiful shawls a healthy success

Njernda was privileged to partner once again with BreastScreen Victoria to deliver the Beautiful Shawl event in Echuca, providing free screening to First Nations women aged 50 and over.

It's a great example of a health promotion event that works specifically with our community to drive engagement and deliver outstanding health outcomes. Thank you to everyone who took part in this fantastic event.

Picture: Gail Buckman



We actively refer to other Njernda services when additional support is needed to ensure the best possible care for our community.



CHSP
clients

47

**Our Elder Care
Support Program
remains committed to
helping Elders
navigate the aged
care system.**

HACC
clients

15

Elder Support HACC and CHSP

Amie Pump

Our programs continue to grow and evolve to serve the community. The HACC program supports 15 active clients, including two newly registered participants.

The Commonwealth Home Support Programme (CHSP) has expanded to serve 47 clients, with a notable increase in demand for our meal delivery service.

Recently, we changed meal provider to YouFoodz, enabling us to deliver high-quality, nutritious meals to both HACC and CHSP clients.

Although the Elders Social Support Group (SSG) has seen reduced attendance due to Sorry Business and relocation, new and engaging activities are planned, including a theatre trip in October. We also have some Elders Men's Groups starting.

We recently celebrated a successful NAIDOC Elders Lunch, where attendees enjoyed the day and took home raffle prizes. A kind donation from Bunnings Echuca also allowed our Elders to create beautiful Japanese kokedamas.

Our Elder Care Support Program remains committed to helping Elders navigate the aged care system. This includes advocating for individual care choices and supporting access to services. For assistance with aged care packages (now under Support at Home), please contact our team.

To meet growing service needs, a new team member will work across HACC and CHSP programs. Staff have also undertaken training in food handling, manual handling and updates related to the evolving Aged Care Standards.



Reconciliation Week walk

It was terrific to see our community get behind our annual Reconciliation Community Walk, held in Echuca in May 2025.
Pictures: Campaspe Shire Council





Family services

Hazel Hudson

Family Services delivers 15 programs across three sites. This includes the Yakapna Healing Centre and the Orange Door Access Point, located within the Anglicare building.

Our teams work closely with families and children, fostering connection, safety and stability within the home.

Our results across the year are testament to the strength and dedication of our staff.

Thanks to Aunty Vicki

This year, we farewelled Aunty Vicki Mitchell from her role as Aboriginal Family Led Decision Making Convenor. Her departure marks a significant loss to our organisation.

Aunty Vicki's wisdom, cultural knowledge, and unwavering commitment enriched our work in ways that cannot be measured. She is deeply missed by all.



Healing is deeply rooted in connection - to each other and to culture.

The Caring for Yarka team also provides critical support to voluntary carers during times of potential family breakdown, ensuring children remain within the care of their families. This work is vital in maintaining cultural and familial continuity. Healing is deeply rooted in connection - to each other and to culture.

To support this, our teams hosted three significant community initiatives: Winyanboga women's program, our fantastic Yarka Yakapna corroboree day, and the valuable NAIDOC women's day.

We are proud to have supported six Aboriginal staff to undertake Diplomas of Community Services.

Additionally, three staff completed the Graduate Certificate in Client Assessment and Case Management, meeting the mandatory qualifications. Two staff members attended the June 2025 National Homelessness Conference in Brisbane.

For those experiencing or at risk of homelessness, we provided 91 emergency accommodation stays for 43 individuals. Our partnerships with Arc Justice, Aboriginal Housing Victoria, and the Office of Housing ensured wraparound support—from legal aid to culturally safe social housing pathways.

We remains deeply committed to ending family violence, walking with mob through culturally safe,

trauma-informed support, and over the year we supported families impacted by violence each hour representing trust, connection and resilience.

Our programs, grounded in Aboriginal ways of knowing, being, and doing, include yarning circles, outreach, and one-on-one support.

The Loddon Orange Door network played a vital role in service delivery, helping us build a future where children grow up safe, strong, and proud.

In its first year of operation, our Boori Gana program made a powerful impact, supporting eight mums through culturally safe, community-led ante and postnatal care.



Promoting foster care services to keep kids on Country!



In late 2024, we launched a campaign in the Echuca region to attract our next cohort of foster carers.

Messages from Njernda about the program appeared in local media, on our own socials and even on roadside billboards.

Becoming a carer is a great way to support our next generation, helping them to grow while connected to our community and Country.

It was a great way for us to get the message out there!

Raising homelessness awareness



To mark Homelessness Week 2024, we hosted a community event to strengthen connections between local services and share knowledge, over 100 people attended the day.

It was fantastic to partner with Anglicare Victoria to deliver this event, bringing an important issue to attention in our community.



Picture: Anglicare Victoria

Wellbeing Unit

Nadine Wright

Our teams have delivered a huge range of programs, providing safe spaces to create strong connections, foster creativity and promote community engagement.

Our land and water aerobics programs have encouraged women to get active, while jewellery making classes increased confidence and a promoted deeper appreciation for arts, which helped to build stronger relationships across all ages.

The Men's Healing and Behavior Change Program is delivered in the community and in prisons. It has been very successful in helping

Indigenous men with their various issues around drugs and alcohol, family violence, trauma, abandonment and emotional issues.

Since the start of 2025, there have been 20 clients engaged with our Local Justice Worker program, which supports people to manage their interactions with the justice system.

The AOD program has supported seven female clients through case management, advocacy and practical assistance, with two cases closed during this period and a high level of holistic care being provided.

Developing our next leaders



The Dardi Munwurro Men's Healing and Behavior Change Program is to equipping Aboriginal men to become leaders, role models and mentors within their communities.

The Dardi group is a culturally safe space for men to come together, share experiences, and strengthen resilience. The program encourages personal growth, mutual support, and positive lifestyle choices.

Land and water sessions

8

Local Justice clients

20

NAIDOC Week 2025

Another great celebration with the there for 2025 being The Next Generation: Strength, Vision & Legacy. We also celebrated Uncle Gilbert Wanganeen being named Victorian Elder of the Year!



Painting program a work of art

We created the Art program to bring youth together to develop strong community connection, and to learn the fundamentals of painting. It gave our young people another outlet to express themselves through the art program to further develop their creativity through artistic expressions. This program gathered momentum over time and became a huge success.

Total people
engaged
1297

Short course
participants
64

Jewellery class
enrolments
21

Youth Services

Nadine Wright

It has been another busy and productive year for our teams, delivering a broad range of services and engaging close to 1,300 members of our community. We are proud of the work our staff have done, and the way they have served our mob.

Among these services is Case Management, supporting 48 people to address substance, mental health and other health care needs. Our approach helps youth set goals, get the training they need and find employment with culturally appropriate support.

Promoting education and training has been central to our work, with our teams supporting young people to complete short courses in areas such as the Victorian Responsible Service of Alcohol (RSA), Food Handlers Certificate, Victorian White Card, First Aid and barista training.

We would like to thank Mario Letizia for his guidance and engaging delivery throughout the training, which is giving our deadly mob the skills, motivation, and belief to create and chase new opportunities for themselves.

In addition, the Youth team has once again coordinated a massive and age-appropriate suite of school holidays activities, ranging from movie days to swimming pool visits, as well as excursions and a disco. These events created a safe and welcoming environment for young people to relax, have fun, and connect with peers.

There has also been the learn to drive support program, art and jewellery classes, and our annual youth camp at the Baroona farm. Thank you to everyone who has helped to deliver these amazing activities, and to everyone who has taken part.



We are proud of the work our staff have done, and the way they have served our mob.



Yinya Mulana

Our Yinya Mulana program supports our young people to live healthy, active and culturally connected lives. With a range of sports offered across the year, we have been able to support more than 100 young people to learn new skills, build their self-esteem and confidence, and represent their community with pride.

We also provided brokerage support, enabling 47 young people to engage in recreation.

Our players have competed in the VACSAL junior football and netball carnival, as well as local footy, netball, basketball and touch football competitions.

There were 60 youngsters registered for our hugely successful Auskick program, and a major highlight for the kids was the opportunity to take the field at the Melbourne Cricket Ground at half-time of the Dreamtime at the 'G match between Richmond and Essendon.

Families, Elders and community members were immensely proud to see their children represented on such a large stage. The event not only boosted confidence in the children but also strengthened the visibility of remote community talent and culture in the boarder AFL landscape. More than 50 kids attended this event along with their families. Thank you to all of our participants, volunteers and families for your support.

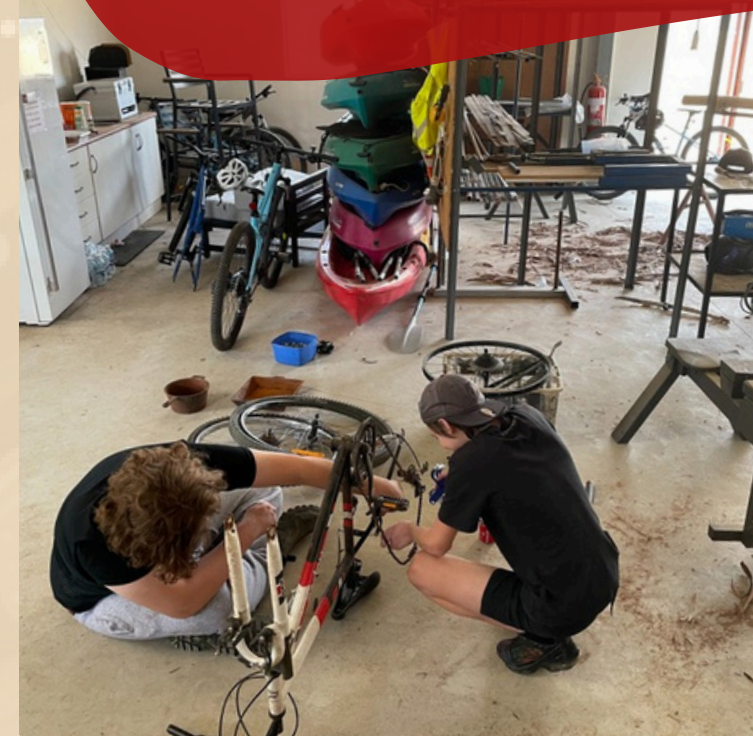
Youth justice

The Baroona Day Program supports young people are at risk of, or involved in, the justice system, and is a court-approved diversion program.

It teaches participants important skills – including time management, accountability, tool and craft knowledge, teamwork and confidence – that they can develop to create a better life for themselves and their families.

The program is run four days a week, while on Fridays we engage by running fishing programs and do excursions. We have had up to ten participate each week.

Every Thursday, we have the Dardi Munwurro men's behaviour change program visit for an hour of work with our participants, and there are regular checks made on participants by Youth Justice workers.





Youth get active

Our young people have taken part in a huge range of activities over the past year, building connections with their community in a safe and welcoming environment.





Berrimba Early Learning

Kylie Goddard

The 2024–2025 year has been a period of growth, development and strengthening of services at Berrimba.

Guided by our values, we continue to deliver culturally safe, inclusive, and high-quality care and education for our region’s First Nations children and families.

Berrimba is proud to be a place where children learn, where families feel supported, and community connections are celebrated.

Celebrating our 40th anniversary!

This year, we marked 40 years of Berrimba serving the families and young people of our community.

Our childcare centre began as a playgroup in the early 1980s, led by Aunty Melva Johnson and Aunty Val Mitchell, and we are proud it continues to delight and educate today.

We provided a range of programs, including Bush Kinder, Early Childhood Education and Care, Best Start and the Bupup balak Wayipungitj initiative (formerly KPSA), along with dental care initiatives and school holidays activities.

Our staff also took part in a variety of professional development courses, reflecting our commitment to both cultural safety and holistic programs. Upgrades to our CCTV systems at Berrimba and on our bus have enhanced safety and provide peace of mind for families and staff.

In the year ahead, Berrimba will continue to strengthen our culturally responsive early years programs, expand community and family partnerships, invest in professional development for our staff, and further enhance our health, safety, and wellbeing initiatives.

With the dedication of our staff, the trust of families and the strength of community, we will continue to provide children with the very best start on their lifelong learning journey.

Total
enrolments
73

Staff
21 full-time
8 casual

We continue to deliver culturally safe, inclusive and high-quality care and education.



Picture: Echuca Regional Health

Baby Welcome to Country

Always one of our most joyful events, our Baby Welcome to Country is a fantastic way to connect our youngest to Country and community.
Pictures: Anna Gordon



Njernda Aboriginal Corporation

ABN 17 334 858 388

Financial report - 30 June 2025

Njernda Aboriginal Corporation
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30 June 2025

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**Njernda Aboriginal Corporation
Directors' Report
30 June 2025**

Your directors present their report on Njernda Aboriginal Corporation (herein referred to as Njernda) for the financial year ended 30 June 2025.

Directors

The following persons were directors of the corporation from 1 July 2024 and up until the date of signing the financial statements, unless otherwise stated:

- Wade Austin (Chairperson) (appointed 20 August 2024)
- Nolita Edwards (resigned 29 November 2024)
- Sissy Cooper (appointed 1 August 2024, resigned 20 November 2024)
- Jim O'Shea (appointed 21 August 2024, resigned 8 January 2025)
- Anne Munzel (appointed 20 August 2024, resigned 6 January 2025)
- Damian Morgan-Bulled (resigned 8 August 2024)
- Janice Muir (resigned 11 August 2024)
- Jennifer Mitchell (resigned 12 August 2024)
- Luke Egan (appointed 5 December 2024)
- Simone Ronnan (appointed 5 December 2024)
- Gordon Johnson (appointed 8 February 2025)
- Clinton Atkinson (appointed 19 February 2025)
- Neva Takele (appointed 3 January 2025, resigned 14 February 2025)

Review of Operations

The surplus/(deficit) of Njernda after provision for income tax was:

2025	2024
\$	\$
776,902	(1,089,375)

At 30 June 2025, Njernda recorded a surplus of \$776,902 after tax. Njernda maintained a strong financial position, with current assets exceeding current liabilities by \$7,214,843 (2024: \$6,077,716). This surplus of working capital ensures that the directors have sufficient resources to meet the corporation's obligations as and when they fall due.

Principal activities

The principal activities of Njernda during the course of the financial year was to provide health, social and welfare services to the Aboriginal people in Echuca and surrounding areas.

To achieve its purpose, Njernda:

- regularly provides opportunities for Community members to come together for socialisation and to celebrate being Aboriginal
- continues to support Aboriginal people every day
- supports its Elders / mentors / role models to provide leadership and direction to our children and young people, to help them become strong in culture, spirit and Community, and to enhance future generations
- delivers services in a safe environment
- promotes self empowerment and self determination
- uses continuous improvement strategies to ensure that Community can access the best evidence based programs.

Significant Changes in the State of Affairs

There were no significant changes in the state of affairs of Njernda that occurred during the financial year, other than those referred to elsewhere in this report.

Likely Developments and Expected Results

Other than the normal course of business, no other significant developments are expected in the corporation's operations in the future financial year.

Environmental Regulation

Njernda is not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Njernda Aboriginal Corporation
Directors' Report
30 June 2025

Dividends and Distributions to Members

Njernda's rule book does not permit dividends or distributions to be paid to members. Accordingly, no dividends were paid or are recommended to be paid.

Information on Directors

Information on persons who were directors of the corporation since the start of the financial year and up until the date of signing the financial statements, unless otherwise stated, is below:

Name: Nolita Edwards
Tenure: Appointed 25 November 2023, resigned 29 November 2024
Special responsibilities: Chairperson from 8 August 2024 to 29 November 2024
Qualifications and experience: Nolita identifies as a Gunditjmara, and a Nari-Nari, Muthi-Muthi woman. Nolita connects to about 5 tribes throughout the Murray River region, also known as the Riverina Plains; Northern Victoria, and across the river into New South Wales. Nolita is a proud mother of three children. Nolita has always worked in the Aboriginal community-controlled sector in primary health care. Nolita is a qualified psychotherapist/counsellor, and a drug and alcohol worker. Nolita joined the Njernda Board in 2023. For over 20 years, Nolita has been focused on healing and wellness, to develop and offer wellness to our community to do our own healing using alternative methods that aren't normally offered in the mainstream. Aboriginal ways of being, of thinking, of interacting can work for and beyond Aboriginal people.

Nolita completed a Diploma in Natural Skin Care, including developing her own skin care formula. Black Ochre was launched making natural bath & body products using native Australian essential oils. Nolita enjoy sharing the skill of soap making with community and facilitates DIY soap making workshops for mob. Nolita completed the MURRA Indigenous Business program through Melbourne Uni in 2022 which is designed for entrepreneurs or professionals who wanted tools to grow their own business and develop economic opportunities for communities. This is now a big passion of Nolita's and seeks opportunities that create generational wealth for Aboriginal communities.

Name: Sissy Cooper
Tenure: Appointed 1 August 2024, resigned 20 November 2024
Special responsibilities: Vice-Chairperson from 1 August 2024 to 20 November 2024
Qualifications and experience: Sissy Cooper is a proud Yorta Yorta woman from Echuca, who is passionate about youth, culture and her community. She holds a cert IV in cultural heritage management and has over 10 years of experience in youth, childcare and teaching culture. Sissy currently works for Yorta Yorta Nation Aboriginal Corporation doing The Living Murray Program.

Name: Jim O'Shea
Tenure: Appointed 21 August 2024, resigned 8 January 2025
Special responsibilities: Independent director
Qualifications and experience: Jim is a proud Gumbaynggirr Man and holds a Bachelor's degree in Business and Financial Administration from University of England ,a Bachelor of Laws (Honours) from the Australian National University and a Master of Business Administration from Harvard Business School. Jim is currently Chief Operating Officer/Company Secretary at VACCHO and has experience of over 35 years in financial and business management. Jim's core experience includes community housing development, advisory services, mentoring, education and training, business planning and management, CFO services, coaching and management, Company Secretary services, corporate governance, financial management and forecasting, grant and large project management, human resource management, quality management, producing and implementing training initiatives.

**Njernda Aboriginal Corporation
Directors' Report
30 June 2025**

Name: Wade Austin
Tenure: Appointed 20 August 2024
Special responsibilities: Chairperson from 8 January 2025
Qualifications and experience: Wade Austin is a proud Wiradjuri and Gunditjmara man dedicated to promoting Aboriginal education and community engagement in Victoria. Since 2022, he has served as the North-West Marrung Facilitator for the Victorian Aboriginal Education Association Incorporated, where he works to enhance educational outcomes for Aboriginal students across the region. Wade's extensive experience includes 10 years at Njernda Aboriginal Corporation, where he held multiple roles that demonstrated his commitment to community support and youth development. His work encompassed Koorie Kids Engagement, Housing, Youth Justice, and the Warma Fitness Centre, reflecting his versatile skill set and passion for improving the lives of Aboriginal people. Through leadership and advocacy, Wade strives to empower Aboriginal communities and foster cultural awareness and understanding within the broader community.

Name: Anne Munzel
Tenure: Appointed 20 August 2024, resigned 6 January 2025
Qualifications and experience: Anne is a Registered Division 1 Nurse with a B.A. in Public Health and a strong background in healthcare. She is certified in Women's Health, Quality Assurance, Gerontology, and is a Nurse Immuniser Practitioner. Anne has held key roles including Head of Rehabilitation at ERH for 20 years and Community Health Nurse for 5 years. As Medical Manager at Njernda for 23 years, she led the clinic's first accreditation and trained VACCHO health workers, showcasing her dedication to healthcare quality and education. She has also represented the Australian Nursing Federation for Echuca Regional Health.

Name: Damian Morgan-Bulled
Tenure: Appointed 17 June 2022, resigned 8 August 2024
Special responsibilities: Chairperson from 18 April 2024 to 8 August 2024
Qualifications and experience: Damian is an experienced Executive Officer with a demonstrated history of working in the environmental services industry. Damian is skilled in Nonprofit Organisations, Government and Management. Damian is a strong networking and communication professional graduated from Deakin University.

Name: Janice Muir
Tenure: Appointed 17 June 2022, resigned 11 August 2024
Qualifications and experience: Janice has worked and volunteered in various Aboriginal community controlled organisations over the years as well as working in government to deliver specific Aboriginal strategies. Janice previous board experience includes Elizabeth Morgan House (Women's Refuge), DATSICC (Darebin Local Council Aboriginal and Torres Strait sub-committee) and Shepparton Primary Care Connect. Janice holds a Masters in Public Health, Deakin University. Her songlines includes lands from Yorta Yorta to Ngarrindjeri country.

Name: Jennifer Mitchell
Tenure: Appointed 17 June 2022, resigned 12 August 2024
Qualifications and experience: Jennifer is a long standing community elder. She holds a Diploma of Early Childhood and a Bachelor of Education.

**Njernda Aboriginal Corporation
Directors' Report
30 June 2025**

Name: Luke Egan
 Tenure: Appointed 5 December 2024
 Qualifications and experience: Luke supports the youth of the local Aboriginal community in his role as KESO. Luke has completed the following training and certificates:
 - Cert II in conservation and Land management
 - ORIC Governance training
 - Cultural leadership studies
 - At-risk communities and youth programs

Name: Simone Ronnan
 Tenure: Appointed 5 December 2024
 Qualifications and experience: Simone plays a part in supporting the young children and teens of the Echuca Community through her role as a KESO. Simone has completed the following training and certificates:
 - ORIC Governance training
 - Diploma in Community Services
 - Certificate II and IV in Community Services
 - Mental health training
 - CIMS report training

Name: Gordon Johnson
 Tenure: Appointed 8 February 2025
 Qualifications and experience: Gordon has completed the following training and certificates:
 - ORIC Governance training
 - Governance training VACCHO and ATSIC
 - NEIS Small Business training
 - Health training – VACCHO
 - Men's health worker -0 NAC
 - LMARG worker

Name: Clinton Atkinson
 Tenure: Appointed 19 February 2025
 Qualifications and experience: Clint is experienced in mentoring, leading and guiding youth within the Community, aiding and teaching life skills and fostering resilience, and promoting and integrating Aboriginal culture into youth programs and organisational activities. Clint has completed the following training and certificates:
 - ORIC Governance training
 - Certificate IV in Training and Assessment
 - Business owner / operator (15 years)
 - Organized and led cultural awareness workshops and camps, focusing on connecting youth to their heritage and traditions

Name: Neva Takele
 Tenure: Appointed 3 January 2025, resigned 14 February 2025
 Qualifications and experience: Neva is a proud Wollithica/Bengerang woman. Neva is an Ordained Minister and actively commits her time to Community as a Pastor, as well as being actively involved within Njernda facilitating womens groups. Neva has completed the following training and certificates:
 - Cert IV Training and Assessment
 - Cert IV (Business) Governance
 - Preparation for Tertiary Success
 - Diploma of Counselling

Njernda Aboriginal Corporation
Directors' Report
30 June 2025

Meeting of Directors

The number of board meetings attended by each director appointed to the board since 1 July 2024 up until 30 June 2025 were:

	Director's Meetings Eligible	Director's Meetings Attended
Wade Austin	10	10
Nolita Edwards	3	2
Sissy Cooper	2	1
Jim O'Shea	3	3
Anne Munzel	2	1
Damian Morgan-Bulled	1	1
Janice Muir	2	1
Jennifer Mitchell	2	1
Luke Egan	9	7
Simone Ronnan	9	9
Gordon Johnson	5	5
Clinton Atkinson	4	4
Neva Takele	3	3

The board has a Finance, Risk and Audit Sub-Committee and a Land, Infrastructure and Property Sub-Committee.

Secretary

There have been two company secretaries holding the position during the financial year:

- Nolita Edwards was appointed to the position of Company secretary on 18 April 2024 and resigned 8 January 2025.
- Simone Ronnan was appointed to the position of Company secretary on 8 January 2025.

Indemnification of Officers

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the corporation.

Contributions on winding up

In the event of the corporation being wound up, members are not required to contribute to the corporation's debts.

Njernda Aboriginal Corporation
Directors' Report
30 June 2025

Auditor's independence declaration

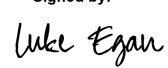
The lead auditor's independence declaration for the year ended 30 June 2025 has been received and can be found on page 8 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Signed by:

EBA2B541CCC04F1...

Wade Austin
Chairperson

Signed by:

3ADA7E39B655448...

Luke Egan
Director

17 October 2025

Njernda Aboriginal Corporation
Auditor's Independence Declaration

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Njernda Aboriginal Corporation
Statement Of Profit Or Loss And Other Comprehensive Income
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Revenue			
Revenue with contracts from customers	3	18,869,873	17,396,673
Other income	4	1,237,856	970,202
Expenses			
Administration and other associated costs		(262,832)	(416,287)
Employee benefits expense		(12,771,662)	(12,182,547)
Depreciation expense	5	(1,258,133)	(1,184,794)
Consumables		(281,473)	(315,206)
Computer expenses		(547,093)	(476,681)
Training and development costs		(219,833)	(211,056)
Insurance costs		(9,575)	(5,037)
Medical expenses		(47,366)	(48,582)
Motor vehicle expenses		(196,792)	(374,954)
Occupancy costs		(369,675)	(360,629)
Finance costs	5	(63,816)	(66,696)
Program costs		(1,890,219)	(2,348,602)
Repairs and maintenance		(296,785)	(398,430)
Professional fees		(945,328)	(874,631)
Utility costs		(111,355)	(121,947)
Other expenses		(58,890)	(70,171)
Surplus/(deficit) before income tax expense		776,902	(1,089,375)
Income tax expense		-	-
Surplus/(deficit) after income tax expense for the year		776,902	(1,089,375)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		<u>776,902</u>	<u>(1,089,375)</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Njernda Aboriginal Corporation
Statement Of Financial Position
As at 30 June 2025

	Note	2025 \$	2024 \$
Assets			
Current assets			
Cash and cash equivalents	6	5,948,184	18,272,259
Trade and other receivables	7	522,688	413,267
Investments	8	12,150,850	-
Other assets		281,134	37,769
Total current assets		<u>18,902,856</u>	<u>18,723,295</u>
Non-current assets			
Right-of-use assets	9	993,378	919,162
Property, plant and equipment	10	30,681,501	31,147,884
Total non-current assets		<u>31,674,879</u>	<u>32,067,046</u>
Total assets		<u>50,577,735</u>	<u>50,790,341</u>
Liabilities			
Current liabilities			
Trade and other payables	11	892,464	837,336
Other liabilities	12	9,305,551	10,186,168
Lease liabilities	13	500,873	391,318
Employee benefits	14	989,125	1,230,757
Total current liabilities		<u>11,688,013</u>	<u>12,645,579</u>
Non-current liabilities			
Lease liabilities	13	701,242	704,632
Employee benefits	14	264,313	292,865
Total non-current liabilities		<u>965,555</u>	<u>997,497</u>
Total liabilities		<u>12,653,568</u>	<u>13,643,076</u>
Net assets		<u><u>37,924,167</u></u>	<u><u>37,147,265</u></u>
Equity			
Reserves	15	19,993,160	19,993,160
Retained surpluses		<u>17,931,007</u>	<u>17,154,105</u>
Total equity		<u><u>37,924,167</u></u>	<u><u>37,147,265</u></u>

The above statement of financial position should be read in conjunction with the accompanying notes

Njernda Aboriginal Corporation
Statement Of Changes In Equity
For the year ended 30 June 2025

	Reserves \$	Retained surpluses \$	Total equity \$
Balance at 1 July 2023	19,993,160	18,243,480	38,236,640
Deficit after income tax expense for the year	-	(1,089,375)	(1,089,375)
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive income for the year	-	(1,089,375)	(1,089,375)
Balance at 30 June 2024	<u>19,993,160</u>	<u>17,154,105</u>	<u>37,147,265</u>

	Reserves \$	Retained surpluses \$	Total equity \$
Balance at 1 July 2024	19,993,160	17,154,105	37,147,265
Surplus after income tax expense for the year	-	776,902	776,902
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive income for the year	-	776,902	776,902
Balance at 30 June 2025	<u>19,993,160</u>	<u>17,931,007</u>	<u>37,924,167</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Njernda Aboriginal Corporation
Statement Of Cash Flows
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		20,576,963	20,857,321
Payments to suppliers and employees (inclusive of GST)		(19,824,796)	(19,448,232)
Interest received		(38,012)	29,070
Interest and other finance costs paid		<u>(63,816)</u>	<u>(66,696)</u>
Net cash provided by operating activities	16	<u>650,339</u>	<u>1,371,463</u>
Cash flows from investing activities			
Payments for term deposits		(12,150,850)	-
Payments for property, plant and equipment		(305,538)	(403,503)
Payments for deposits		<u>(76,000)</u>	<u>-</u>
Net cash used in investing activities		<u>(12,532,388)</u>	<u>(403,503)</u>
Cash flows from financing activities			
Payment of principal elements of lease payments		<u>(442,026)</u>	<u>(371,563)</u>
Net cash used in financing activities		<u>(442,026)</u>	<u>(371,563)</u>
Net increase/(decrease) in cash and cash equivalents		(12,324,075)	596,397
Cash and cash equivalents at the beginning of the financial year		<u>18,272,259</u>	<u>17,675,862</u>
Cash and cash equivalents at the end of the financial year	6	<u><u>5,948,184</u></u>	<u><u>18,272,259</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

**Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025**

Note 1. Material accounting policy information

The accounting policies that are material to the corporation are set out either in the respective notes or below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board (AASB) and the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*. Njernda is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Statement of compliance

The corporation does not have 'public accountability' as defined in AASB 1053: Application of Tiers of Australian Accounting Standards and is therefore eligible to apply the 'Tier 2' reporting framework under Australian Accounting Standards.

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

Going concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

Historical cost convention

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of certain classes of property, plant and equipment.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the corporation's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Functional and presentation currency and rounding

These financial statements are presented in Australian dollars, which is Njernda's functional currency. The amounts have been rounded to the nearest dollar.

Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Item 7.1 of *Income Tax Assessment Act 1997* as the corporation is endorsed by the Australian Charities and Not-for-profits Commission as a Public Benevolent Institution.

Accounting standards issued but not yet effective

An assessment of accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to the corporation has been performed. No new or amended Accounting Standards or Interpretations that are not mandatory have been early adopted, nor are they expected to have a material impact on the corporation in future financial years.

Current and non-current classification

Assets and liabilities are presented in the Statement of Financial Position based on current and non-current classification.

Investments and other financial assets

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

**Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025**

Note 1. Material accounting policy information (continued)

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the corporation has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

Financial assets at amortised cost

A financial asset is measured at amortised cost only if both of the following conditions are met: (i) it is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and (ii) the contractual terms of the financial asset represent contractual cash flows that are solely payments of principal and interest.

Investments

Investments includes non-derivative financial assets with fixed or determinable payments and fixed maturities where the corporation has the positive intention and ability to hold the financial asset to maturity. This category excludes financial assets that are held for an undefined period. Investments are carried at amortised cost using the effective interest rate method adjusted for any principal repayments. Gains and losses are recognised in profit or loss when the asset is derecognised or impaired.

Impairment of financial assets

The corporation recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the corporation's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12-month expected credit loss allowance is estimated. This represents a portion of the asset's lifetime expected credit losses that is attributable to a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset's lifetime expected credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

For financial assets mandatorily measured at fair value through other comprehensive income, the loss allowance is recognised in other comprehensive income with a corresponding expense through profit or loss. In all other cases, the loss allowance reduces the asset's carrying value with a corresponding expense through profit or loss.

Impairment of assets

At the end of each reporting period, the corporation reviews the carrying amount of its tangible and intangible assets to determine whether there is any indication that an asset may be impaired. The assessment will include consideration of external sources of information and internal sources of information.

Comparative figures

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

Fair value of assets and liabilities

The corporation measures some of its assets and liabilities at fair value either on a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standards.

"Fair value" is the price the corporation would sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

Note 2. Critical accounting judgements, estimates and assumptions

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the corporation.

**Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025**

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Key estimates

Impairment

The corporation assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the corporation that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Useful lives of property, plant and equipment

The corporation reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

Borrowing rate under AASB 16

Where necessary, lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the corporation's leases, the corporation's incremental borrowing rate is used, being the rate that the corporation would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

Provision for expected credit losses

Current trade receivables are generally on 30-60 day terms. In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss. The provision for expected credit losses has been recorded in the financial statements.

Key judgments

Identifying performance obligations under AASB 15

To identify a performance obligation under AASB 15: Revenue from Contracts with Customers (AASB15), the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer related to the goods or services promised.

Determination and timing of revenue recognition under AASB 15

For each revenue stream, the corporation applies significant judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation.

The output method is used to recognise revenue once performance obligations are satisfied and goods/services are transferred to a customer. The majority of the corporation's performance obligations are transferred over time. Refer to note 3 for further information.

Recognition of contract modifications

A contract modification is a change in the scope or price (or both) of a contract, which may be approved in writing, by oral agreement or implied by customary business practices. In response, whilst the corporation has requested contract modifications in writing, in some instances the corporation has placed reliance on contract modifications provided by oral agreement or customary business practices. Management applies significant judgement when recognising a contract modification based on oral agreement or customary business practices.

Recognition of refund liabilities

A refund liability represents the amount of funding Njernda does not expect to be entitled to, whereby it has a present obligation to return funding to the customer. Njernda's funding agreements often require all funds to be expended in accordance with specific terms and conditions and if such requirements are not satisfied unexpended funds may be recouped. At the end of each year, management reviews the delivery of performance obligations and unexpended funds and recognises a liability for any amounts the corporation is obligated to return to the funding body. Management applies significant judgement when recognising a refund liability.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Fair value of land and buildings

The corporation measures its land and buildings (property, plant and equipment) at fair value. The corporation obtains independent valuations for such non-current assets at least every three to five years. At the end of each reporting period, the directors update their assessment of the fair value of each non-current asset to ensure the fair values recorded are materially correct.

The directors determine a non-current assets value using a range of reasonable fair value estimates. The best evidence of fair value is current prices in an active market for similar assets. Where such information is not available the directors consider information from a variety of sources including current prices in an active market for assets of a different nature or recent prices of similar assets in less active markets.

Lease term and option to extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the corporation will make.

The corporation determines the likelihood to exercise the options on a lease-by-lease basis, looking at various factors such as which assets are strategic and which are key to future strategy of the corporation, in addition to the following:

- If there are significant penalties to terminate (or not to extend), the corporation is typically reasonably certain to extend (or not terminate).
- If any leasehold improvements are expected to have a significant remaining value, the corporation is typically reasonably certain to extend (or not terminate).
- Otherwise, the corporation considers other factors including historical lease durations and the costs and business disruption required to replace the leased asset.

As at 30 June 2025, there are no potential future cash outflows excluded from the measurement of the lease liability as there are no such options to extend included in the corporation's lease agreements.

Employee benefits

For the purpose of measurement, AASB 119: *Employee Benefits* defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. The corporation expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

Note 3. Revenue

	2025	2024
	\$	\$
Commonwealth and State Government funding	17,269,134	16,326,497
Medical income	1,020,010	584,476
Child care fees and subsidies	452,662	429,517
Sale of water entitlements and other assets	128,067	56,183
	<u>18,869,873</u>	<u>17,396,673</u>
Revenue from contracts with customers	<u>18,869,873</u>	<u>17,396,673</u>

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 3. Revenue (continued)

Disaggregation of revenue

The corporation's revenue from contracts with customers is disaggregated below by timing of revenue recognition:

	2025 \$	2024 \$
Timing of revenue recognition		
Services transferred at a point in time	1,148,077	640,659
Services transferred over time	<u>17,721,796</u>	<u>16,756,014</u>
	<u><u>18,869,873</u></u>	<u><u>17,396,673</u></u>

Accounting policy for revenue recognition

When Njernda receives revenue or enters into a contract to provide goods and services, it assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

Where sufficiently specific performance obligations are identified, Njernda defers the grant revenue as a contract liability and recognises revenue as and when the performance obligations are met, either over time or at a point in time.

Where the grant is not enforceable or sufficiently specific, Njernda recognises income in accordance with AASB 1058: *Income for Not-For-Profit Entities*.

The nature and timing of revenue related to each significant programs or activities are disclosed below.

Individual, Child and Family Support

This program includes the provision of a range of services to vulnerable children and their families to promote children's safety, stability and healthy development. Njernda's performance obligation is to provide services to a minimum number of children each financial year. Revenue is recognised over time as and when services are provided to children in need. Njernda uses the output method to measure its progress in satisfying its performance obligations.

Specialised Interventions

This program includes the provision of highly specialised or therapeutic interventions for vulnerable children and their families to promote children's safety, stability and healthy development. Njernda's performance obligation is to provide services to a minimum number of children each year. Revenue is recognised over time as and when services are provided to children in need. Njernda uses the output method to measure its progress in satisfying its performance obligations.

Family and Community Services

This program facilitates Aboriginal family-led decision making via a culturally based approach with Aboriginal families involved with child protection about the safety needs of their children and how such needs can be supported. Njernda's performance obligation is to provide services to a minimum number of children and families each year. Revenue is recognised over time as and when services are provided to children and families in need. Njernda uses the output method to measure its progress in satisfying its performance obligations.

Safety and Wellbeing Programme

This program aims to improve physical, social and emotional wellbeing to help reduce rates of crime, violence and substance abuse to achieve real results for Aboriginal and Torres Strait Islander people. Njernda's performance obligation is to provide services to a minimum number of individuals each year. Revenue is recognised over time as and when services are provided to those in need. Njernda uses the output method to measure its progress in satisfying its performance obligations.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 4. Other income

	2025	2024
	\$	\$
Net gain/(loss) on disposal of right-of-use assets	12,237	(432)
Insurance recoveries	612	1,738
Interest income	364,753	29,070
Rental income	300,681	295,629
Other income	526,131	585,596
Reimbursements	33,442	58,601
	<u>1,237,856</u>	<u>970,202</u>
Other income	<u>1,237,856</u>	<u>970,202</u>

Note 5. Expenses

	2025	2024
	\$	\$
Property, plant and equipment depreciation:		
Buildings	477,835	475,830
Leasehold improvements	12,481	11,519
Furniture and office equipment	190,366	180,725
Plant and equipment	53,743	55,095
Motor vehicles	37,496	21,640
Total property, plant and equipment depreciation	<u>771,921</u>	<u>744,809</u>
Right-of-use assets depreciation:		
Leased premises	164,241	147,107
Motor vehicles	321,971	292,878
Total right-of-use asset depreciation	<u>486,212</u>	<u>439,985</u>
Total depreciation expense	<u>1,258,133</u>	<u>1,184,794</u>
	2025	2024
	\$	\$
Finance costs		
Leased premises	24,681	25,374
Motor vehicles	38,988	41,322
ATO interest	147	-
Total finance costs	<u>63,816</u>	<u>66,696</u>

Note 6. Cash and cash equivalents

	2025	2024
	\$	\$
<i>Current assets</i>		
Cash at bank	<u>5,948,184</u>	<u>18,272,259</u>

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 7. Trade and other receivables

	2025 \$	2024 \$
<i>Current assets</i>		
Trade receivables	550,038	440,617
Less: Allowance for expected credit losses	(27,350)	(27,350)
Total trade and other receivables	<u>522,688</u>	<u>413,267</u>

Note 8. Investments

	2025 \$	2024 \$
<i>Current assets</i>		
Term deposits	12,150,850	-

Note 9. Right-of-use assets

	2025 \$	2024 \$
<i>Non-current assets</i>		
Leased properties - right-of-use	1,095,881	830,079
Less: Accumulated depreciation	(442,861)	(356,072)
	<u>653,020</u>	<u>474,007</u>
Motor vehicles - right-of-use	953,831	930,321
Less: Accumulated depreciation	(613,473)	(485,166)
	<u>340,358</u>	<u>445,155</u>
Total right-of-use assets	<u>993,378</u>	<u>919,162</u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Leased properties \$	Leased motor vehicles \$	Total \$
Balance at 1 July 2024	474,007	445,155	919,162
Additions	335,732	203,490	539,222
Remeasurement adjustments	7,522	13,684	21,206
Depreciation expense	(164,241)	(321,971)	(486,212)
Balance at 30 June 2025	<u>653,020</u>	<u>340,358</u>	<u>993,378</u>

Additions

During the year the corporation entered into a new lease agreement for the premises at 59 McMillan Road, Echuca. The corporation also entered into lease agreements for new motor vehicles.

Accounting policy for right-of-use assets

Right-of-use assets are recognised and measured in accordance with AASB 16: *Leases*.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 10. Property, plant and equipment

	2025 \$	2024 \$
<i>Non-current assets</i>		
Freehold land - at fair value	11,970,000	11,970,000
Buildings - at fair value	18,745,108	18,701,500
Accumulated depreciation	(1,418,540)	(940,705)
	<u>17,326,568</u>	<u>17,760,795</u>
Leasehold improvements - at cost	499,243	460,779
Accumulated depreciation	(72,233)	(59,752)
	<u>427,010</u>	<u>401,027</u>
Plant and equipment - at cost	1,126,625	1,093,831
Accumulated depreciation	(905,974)	(852,231)
	<u>220,651</u>	<u>241,600</u>
Motor vehicles - at cost	502,524	418,050
Accumulated depreciation	(316,818)	(279,322)
	<u>185,706</u>	<u>138,728</u>
Office equipment - at cost	2,012,956	1,908,358
Accumulated depreciation	(1,590,741)	(1,400,375)
	<u>422,215</u>	<u>507,983</u>
Artwork and artefacts - at cost	129,351	127,751
	<u><u>30,681,501</u></u>	<u><u>31,147,884</u></u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Freehold land \$	Buildings \$	Leasehold improvement s \$	Plant and equipment \$	Motor vehicles \$	Furniture and office equipment \$	Artwork and artefacts at cost \$	Total \$
Balance at 1 July 2024	11,970,000	17,760,795	401,027	241,600	138,728	507,983	127,751	31,147,884
Additions	-	43,608	38,464	32,794	84,474	104,598	1,600	305,538
Depreciation expense	-	(477,835)	(12,481)	(53,743)	(37,496)	(190,366)	-	(771,921)
Balance at 30 June 2025	<u><u>11,970,000</u></u>	<u><u>17,326,568</u></u>	<u><u>427,010</u></u>	<u><u>220,651</u></u>	<u><u>185,706</u></u>	<u><u>422,215</u></u>	<u><u>129,351</u></u>	<u><u>30,681,501</u></u>

Accounting policy for property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses. Njernda's property, plant and equipment are tangible items that are held for the use in the supply of services, for rental to others and for administrative purposes which the corporation expects to use during more than one period.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 10. Property, plant and equipment (continued)

Depreciation

The depreciation rates used for each class of depreciable assets are as follows, which are consistent with the previous reporting period:

Class of fixed asset	Depreciation rate
Buildings	2.5%
Leasehold improvements	2.5%
Furniture and office equipment	20%
Plant and equipment	10% - 20%
Motor vehicles	18.75% - 25%
Artwork and artefacts	0%

Note 11. Trade and other payables

	2025	2024
	\$	\$
<i>Current liabilities</i>		
Trade payables	660,093	564,865
Amounts payable to the Australian Taxation Office	<u>232,371</u>	<u>272,471</u>
	<u><u>892,464</u></u>	<u><u>837,336</u></u>

Financial liabilities at amortised cost classified as trade and other payables:

	Note	2025	2024
		\$	\$
Trade and other payables		892,464	837,336
Amounts payable to the Australian Taxation Office		<u>(232,371)</u>	<u>(272,471)</u>
Financial liabilities as trade and other payables	17	<u><u>660,093</u></u>	<u><u>564,865</u></u>

Note 12. Other liabilities

	2025	2024
	\$	\$
<i>Current liabilities</i>		
Unspent capital grants	3,116,125	3,132,605
Contract and refund liabilities	<u>6,189,426</u>	<u>7,053,563</u>
	<u><u>9,305,551</u></u>	<u><u>10,186,168</u></u>

Accounting policy for refund liabilities

Refund liabilities are recognised where the corporation receives consideration from a customer and expects to refund some, or all, of that consideration to the customer. A refund liability is measured at the amount of consideration received or receivable for which the corporation does not expect to be entitled and is updated at the end of each reporting period for changes in circumstances.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 13. Lease liabilities

	2025 \$	2024 \$
<i>Current liabilities</i>		
Lease liability	558,764	444,121
Unexpired interest	(57,891)	(52,803)
	<u>500,873</u>	<u>391,318</u>
<i>Non-current liabilities</i>		
Lease liability	744,218	755,456
Unexpired interest	(42,976)	(50,824)
	<u>701,242</u>	<u>704,632</u>
	<u><u>1,202,115</u></u>	<u><u>1,095,950</u></u>
<i>Future lease payments</i>		
Future lease payments are due as follows:		
Within one year	558,764	444,121
One to five years	744,218	755,456
	<u><u>1,302,982</u></u>	<u><u>1,199,577</u></u>

Accounting policy for lease liabilities

Initially, the lease liability is measured at the present value of the lease payments still to be paid at lease commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the corporation uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date
- the amount expected to be payable by the lessee under residual value guarantees
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options
- lease payments under extension options, if the lessee is reasonably certain to exercise the option
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

Exceptions to Lease Accounting

The corporation has elected to apply the exceptions to lease accounting for both short-term leases (less than 12 months) and leases of low values assets (less than \$10,000). The corporation recognises the payments associated with these leases as an expense on a straight line basis over the lease term.

Concessionary/peppercorn lease

The corporation has a lease agreement in place with the Department of Planning and Development for the lease of youth housing at 118 Crossen Street, Echuca, for which the corporation uses to provide youth housing services. The term of the lease agreement has expired and the property is being leased in a period of holdover. The right-of-use asset and lease liability relating to this lease agreement is considered trivial and has therefore not been recognised on the statement of financial position.

The corporation has a lease agreement in place for the lease of a property at 4 Law Court, Echuca. The property is leased on a 99 year lease term. The right-of-use asset and lease liability relating to this lease agreement is considered trivial and has therefore not been recognised on the statement of financial position.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 14. Employee benefits

	2025	2024
	\$	\$
<i>Current liabilities</i>		
Provision for annual leave	707,665	940,519
Provision for long service leave	251,616	253,703
Provision for time in lieu	29,844	36,535
	<u>989,125</u>	<u>1,230,757</u>
<i>Non-current liabilities</i>		
Provision for long service leave	<u>264,313</u>	<u>292,865</u>
	<u><u>1,253,438</u></u>	<u><u>1,523,622</u></u>

Accounting policy for employee benefits

Short-term employee benefits

The current portion for this provision includes the total amount accrued for annual leave entitlements, time in lieu and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the corporation does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the corporation does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

Provision is made for employees' long service leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements of obligations for long-term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

Note 15. Reserves

	2025	2024
	\$	\$
Asset revaluation reserve	<u>19,993,160</u>	<u>19,993,160</u>

Accounting policy for asset revaluation reserve

The asset revaluation reserve is used to recognise increments and decrements in the fair value of land and buildings

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 16. Cash Flow information

Reconciliation of surplus after tax to net cash provided by operating activities.

	2025	2024
	\$	\$
Surplus/(deficit) after income tax expense for the year	776,902	(1,089,375)
Adjustments for:		
Depreciation and amortisation	1,258,133	1,184,794
Net loss/(gain) on disposal of non-current assets	(12,237)	432
Change in operating assets and liabilities:		
Increase in trade and other receivables	(109,421)	(230,175)
Decrease in prepayments	34,017	87,619
Increase in other assets	(201,382)	-
Increase in trade and other payables	55,128	244,358
Increase/(decrease) in employee benefits	(270,184)	158,605
Increase/(decrease) in other operating liabilities	(880,617)	1,015,205
Net cash provided by operating activities	<u>650,339</u>	<u>1,371,463</u>

Note 17. Financial Risk Management

The totals of each category of financial instruments, measured in accordance with AASB 9 detailed in the accounting policies to these financial statements, are as follows:

	Note	2025	2024
		\$	\$
<i>Financial assets</i>			
Cash and cash equivalents	6	5,948,184	18,272,259
Trade and other receivables	7	522,688	413,267
Investments	8	12,150,850	-
Total financial assets at amortised cost		<u>18,621,722</u>	<u>18,685,526</u>
<i>Financial liabilities</i>			
Trade and other payables	11	660,093	564,865
Lease liabilities	13	1,202,115	1,095,950
Total financial liabilities at amortised cost		<u>1,862,208</u>	<u>1,660,815</u>

Accounting policy for financial instruments

Financial assets

Financial assets include cash, cash equivalents, trade and other receivables and investments in term deposits and are subsequently measured at amortised cost.

Financial liabilities

Financial liabilities include trade payables, other payables and lease liabilities and are subsequently measured at amortised cost using the effective interest rate method.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 18. Capital expenditure commitments

The corporation has the following capital expenditure commitments contracted for but not capitalised in the financial statements:

	2025 \$	2024 \$
<i>Capital commitments</i>		
Purchase of 2/117 Shackel Street and 3/67 Hare Street, Echuca	684,000	-
Redevelopment of Baroona Youth Healing Centre	5,283,390	5,283,390

In February 2020 Njernda entered into a capital grant funding agreement with the Department of Justice and Community Safety, which, among other things, funds the redevelopment of the corporation's Baroona Youth Healing Program. At balance date, constructions works were yet to commence and an unspent capital grants liability of \$3,132,605 was recorded. Njernda expect construction works to commence during the year ended 30 June 2026. Two firms have been engaged – Public Realm Lab (Architects) and Fontic (Project managers) that are actively engaged in progressing the design and delivery phases of the redevelopment. The total capital commitment is \$5,283,390.

At the reporting date, the corporation has entered into a commitment to purchase the residential properties at 2/117 Shackel Street and 3/67 Hare Street, Echuca. While the contract had been signed at the reporting date and deposits totalling \$76,000 had been paid, settlement had not occurred. As such no liability has been recognised at the balance date, while the deposits have been recorded as Other assets in the Statement Of Financial Position.

Note 19. Contingent liabilities and assets

The directors are not aware of any contingent liabilities or assets as at the date of signing this financial report (2024: nil).

Note 20. Related party transactions

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the corporation, directly or indirectly, including any director (whether executive or otherwise) of the corporation. Outside of normal citizen type transactions with the corporation, there were no related party transactions that involved KMP, their close family members and/or their personal business interests.

The corporation's KMP include:

- Board of directors
- Chief Executive Officer

Total remuneration paid to the key management personnel of the corporation are as follows:

	2025 \$	2024 \$
Short-term employee benefits	288,596	241,999
Post-employment benefits	27,430	20,340
Total Key Management Personnel Remuneration	<u>316,026</u>	<u>262,339</u>

Note 21. Events after the reporting period

On 10 September 2025, settlement was completed for the purchase of the residential properties at 2/117 Shackell Street and 3/67 Hare Street, Echuca for \$760,000. A deposit of \$76,000 has been recognised at 30 June 2025 within Other assets. The properties will be recognised as property, plant and equipment in the subsequent financial year.

No other matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the corporation's operations, the results of those operations, or the corporation's state of affairs in future financial years.

Njernda Aboriginal Corporation
Notes To The Financial Statements
30 June 2025

Note 22. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Andrew Frewin Stewart, the auditor of the corporation:

	2025 \$	2024 \$
<i>Audit services - Andrew Frewin Stewart</i>		
Audit of the financial statements	53,420	44,900
Acquittal services	3,216	-
	<u>56,636</u>	<u>44,900</u>
 <i>Other services - Andrew Frewin Stewart</i>		
Financial statement preparation	3,530	3,695
Other services	3,575	9,170
	<u>7,105</u>	<u>12,865</u>

Note 23. Economic dependency

The corporation is dependent upon the Commonwealth and State Government, via the Victorian Department of Health and the Victorian Department of Families, Fairness and Housing, the Commonwealth Department of Health and other funding bodies for the receipt of funding used to operate a significant portion of the corporation's services. At the date of this report the directors have no reason to believe the corporation's funding bodies will not continue to support the corporation.

The corporation is also dependent upon its landlords who provide the corporation with the right-to-use properties under peppercorn/concessionary lease arrangements. The corporation uses such properties to deliver services to the community. At the date of this report the directors have no reason to believe the corporation's landlords will not continue to support the corporation.

Note 24. Corporation Details

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

Njernda Aboriginal Corporation
51-55 Heygarth Street
Echuca VIC 3564

Njernda Aboriginal Corporation
Directors' Declaration
30 June 2025

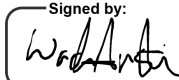
The Directors of the corporation declare that, in their opinion:

The attached financial statements and notes are in accordance with the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and:

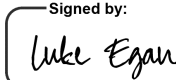
- comply with Australian Accounting Standards - Simplified Disclosures
- give a true and fair view of the financial position of the corporation as at 30 June 2025 and of its performance for the year ended on that date.

There are reasonable grounds to believe that the corporation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Directors and is signed for and on behalf of the corporation by:

Signed by:

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Wade Austin
Chairperson

Signed by:

64BDFAC62F0A483...

Luke Egan
Director

27 October 2025

Njernda Aboriginal Corporation
Independent Auditor's Report To The Members Of Njernda Aboriginal Corporation

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Njernda Aboriginal Corporation
Independent Auditor's Report To The Members Of Njernda Aboriginal Corporation

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Njernda
Aboriginal Corporation



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