GUNAWIRRA

In Aboriginal mythology Gunawirra means the invisible seed of all creation

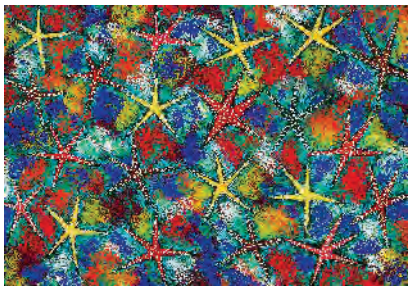
*Prevention through Early Intervention*

# FINANCIAL REPORT **2019**

The artwork on the cover was created by Graham Toomey, CEO/Executive Director, Aboriginal Artist, Designer & Culture Facilitator, **Gunawirra**.

**This artwork captures the ocean situated in Saltwater Country belonging to the Gadigal people.**

**I want people to reflect of the beauty of the ocean and its marine life that not only provided life, but also a connection to their ancestors and the real sense of belonging to their land, the ocean, people and their ancient culture.**



***Starfish***
by Graham Toomey

This report, the **2019 Annual Report of Gunawirra**, appears on the Gunawirra website **www.gunawirra.org.au**

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ABN 75 133 509 583

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# Gunawirra

ABN 75 133 509 583

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# Gunawirra

ABN 75 133 509 583

## Directors' Report
### For the Year Ended 30 June 2019

The directors present their report on Gunawirra for the financial year ended 30 June 2019.

1. **General information**

**Information on directors**

The names of each person who has been a director during the year and to the date of this report are:

Miriam Cavanagh
Chair

Board Member

Appointed May 2019

Miriam Cavanagh is of both Aborignal and Torres Strait Islander descent. Miriam took on the role of Chair of the Board of Gunawirra in September 2019.

She works as a cultural mentor and educator in Aboriginal and Torres Strait Islander education and health areas, to ensure that both Aboriginal and/or Torres Strait Islander people's health are at the core.

She has dedicated around 20 years of working with and trying to improve the needs and health of both Aboriginal and/or Torres Strait Islander peoples. Working in Rural and Remote areas and around Australia in community health, research, strategic workforce planning, training and development, primary healthcare and health promotion.

Her work in education has been within the planning, development and delivery of both Aboriginal and/or Torres Strait Islander health subjects as part of the MBBS/MD program. Her dedicated area is to promote and support the placement of students into the medical workforce throughout Australian.

This work has established a framework for community engagement and partnership between Non Indigenous and both Aboriginal and/or Torres Strait Islander peoples within the community, and health teachings are influenced by the needs of that community.

Miriam has strong networks and collaborations with health services in the NSW regions and in the other states.

Bruce Manefield

Board Member

FAICD, BSc

Bruce resigned from the role of Chair of the Board of Gunawirra in September 2019 and remains a member of the board. He brings to the Board over 20 years of governance experience, having served on a range of commercial and 'for-purpose' boards. His interest in the social and economic value of early intervention programs developed during his 13 years on the Board of KU Children's Services, for six of which he was the Chair. He is a fellow of the Australian Institute of Company Directors.

Bruce has held a number of senior executive positions across a range of industry sectors including technology/online, early education and the services sector.

Graham Toomey

Board Member & CEO

Graham, is Gunawirra's first Aboriginal person to take on the CEO role, is an Australian Aboriginal man from the Wiradjuri and Wongaibon Aboriginal nations of Western NSW.

He works as Gunawirra's Senior Cultural Manager and Resident Artist, bringing his Australian Aboriginal culture, knowledge and skills along with his life experience as an Australian Aboriginal person. He considers his role as guiding, educating and assisting those involved with Gunawirra in understanding his culture and people. He is involved with many of Gunawirra's programs and also manages and facilitates the Journey to Learning Program he designed.

Glennis Spence

Board Member

BA LLB

Glennis was admitted as solicitor in 1976.
Since her admission she has worked extensively in the field of family law, including parenting and property matters. Glennis is currently practising at Bankstown.

She is on a number of Legal Aid panels including general family law, domestic violence and as a children's representative in parenting matters.

Prior to joining the Gunawirra board, she was the legal officer and board member of Betsy Woman's Refuge in Greenacre and a board member of Creating Links Bankstown, which provide a wide range of services including counselling, financial management, workshops for parents and children from CALD background, before and after school care, vacation care, support programs for teenagers with disabilities and support programs for their parents. Creating links was involved in providing foster care for children through FACS.

John Spence

Board Member

BA (Hons) LLB

Having graduated from the University of Sydney with a BA (Hons) and an LLB, John is a solicitor specialising in intellectual property and commercial law.

He has extensive experience and involvement serving on committees having been (among other things) on the Management Committee of the Sydney University Sports Union for thirty-one years and President of the Balmain-Drummoyne District Junior Cricket Association. He is an honorary life member of both those organisations.

Currently John is Chair of the Board of Allevia (the Bankstown Handicapped Children's Centre), a not-for-profit organisation.

Carol Barton

Board Member

MA MBA GAICD

Appointed 20th September 2017.

Resigned October 2019

Carol Barton, an Observer on the Board from September 2016, became a Board member in September 2017. She is Graduate member of the Australian Institute of Company Directors and has an MA in English Literature from the University of Leeds, UK, and an MBA from Victoria University of Wellington in New Zealand.

A former manager in strategic, innovation and industry policy in NSW Trade & Investment, she worked mid-career for a time in the Ministerial unit of a NZ Government department on child, youth and family and community organisation funding issues.

Ram Akella

Board Member

Msc PMP MAICD

Appointed 10th October 2017.

Ram was appointed to the Board in October 2017. He is a strategic business partner with 19 years of experience working with level and senior management on major strategies and transformational initiatives to develop operational plans with sustainable outcomes. He has been privileged to work with great leaders and great teams over the number of years and cherishes the quality of relationships with the leaders and their senior teams for his achievements.

Mukesh Parekh

Board Member

B.Com(Acc), Dipl.Marketing, MBA(Cum Laude), GAICD

Appointed 10th October 2017.

Resigned September 2018

Mukesh was appointed to the Board in October 2017. He has deep experience in business transformation, strategy development, finance, operations management, sales and marketing management, business and process optimisation and technology.

He has led some of the largest business transformation programs in domestic banking during the past decade.

Mukesh holds a B.Com. degree and the MBA from the University of Durban- Westville in South Africa and is a Graduate member of the Australian Institute of Directors.

Mukesh is Chair of the Board's Finance Committee.

Valerie Villiere

Board Member

DVM MSc PhD, MAICD

Appointed 10th October 2017

Resigned October 2018

Valerie was appointed to the Board in October 2017. She graduated as a veterinarian in France. She holds a Master in Pharmacology from the University of Montreal and a PhD in Neuro-electrophysiology from the University of New South Wales.

She is a member of the Australian Institute of Company Directors.

Valerie has worked in the public and private sectors. She held senior positions in the Australian Public Service for 20 years and represented the Australian government on various national and international committees.

She lived in France and Canada and has been in Australia since 1991. She has a strong commitment to multiculturalism and loves mixing with people from different heritages. She has three children who have been brought up learning different languages.

Belinda Craig

Board Member

Appointed January 2019

Resigned February 2019

Ryan Dempsey

Board Member

Appointed September 2018

Ryan is an Aboriginal worker (registered with the AASW), qualified solicitor and has a business degree from Australian Catholic University.

He has a background in successfully working with metropolitan and regional aboriginal communities in the community services sector through OOHC, family preservation, correction services and youth intervention.

Ryan is passionate about developing effective and innovative practice/programs to meet the needs of the community utilising an advocacy approach. Every day is an opportunity to better yourself and those around you.

Audrey Walker

Board Member

Appointed May 2019

Audrey is a proud Gumbaynggir woman from the mid north coast of NSW with connections to the Yuin Nation through her grandfather.

She currently works within the justice space in the Kulin Nations (Melbourne) and is Passionate about reducing the rates of incarceration in communities and breaking the cycle of trans-generational trauma.

She has worked across multiple sectors within identified roles particularly in the legal and social work sectors, and is committed to building capacity within communities to establish self-determination.

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

# Gunawirra

ABN 75 133 509 583

## Directors' Report

### For the Year Ended 30 June 2019

1. **General Information continued**

**Principal activities**

The principal activity of Gunawirra during the financial year was to provide services for Aboriginal parents and children from 0 - 5, provision of mentoring, support and intervention programs.

No significant changes in the nature of the company's activity occurred during the financial year.

**Operating Result**

The result for the year amounted to a surplus of $41,233 (2018 surplus $25,871).

**Short term objectives**

The principal objective of Gunawirra is to promote the prevention of harm to Aboriginal and Torres Strait Islander children, their families, their communities and the workers who work with Aboriginal and Torres Strait Islander people:

- through the development, delivery and evaluation of targeted initiatives, projects and services focused on the control of behaviour that is harmful or abusive to human beings such as emotional abuse, physical abuse, sexual abuse, substance abuse, suicide and harmful gambling; and
- by breaking the cycle of violence, providing appropriate emotional and social supports and developing good role models.

**Long term objectives**

The company's long term objectives are to:

- increase the support, awareness and interest of the public, business and the government in the importance of appropriate childcare, education and other related services;
- engage with other organisations that share a common concern for preventing and reducing harm to Aboriginal and Torres Strait Islander children, their families, their communities and the workers working in these areas; and
- develop and disseminate publications and materials relating to the objectives above in any format and mode through any distribution channel.

# Gunawirra

ABN 75 133 509 583

## Directors' Report

### For the Year Ended 30 June 2019

1. **General information continued**

**Strategy for achieving the objectives**

To achieve these objectives, the company has adopted the following strategies:

- Staff and volunteers work in partnership with a range of community stakeholders, and this is evidenced by ongoing support of the entity's projects, initiatives and participation in preschool educator professional development support activities.

- Staff and volunteers are committed to creating new programs and maintaining existing programs in support of pregnant young Aboriginal mothers and special programs in 6 preschools and, through provision of care packs, book and toys, supporting an additional 10 preschools with Aboriginal children across NSW.

- All research is carried out by a research Specialist from a University.

**Members guarantee**

Gunawirra is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each members and any person or association who ceased to be a member in the year prior to the winding up, is limited to $ 10, subject to the provisions of the company's constitution.

At 30 June 2019 the collective liability of members was $ 50 (2018: $50).

**Meetings of directors**

During the financial year, meetings of directors were held. Attendances by each director during the year were as follows:

| Director's Name | Directors' Meetings | |
|---|---|---|
| | Number eligible to attend | Number attended |
| Bruce Manefield | 13 | 13 |
| Graham Toomey | 13 | 6 |
| Glennis Spence | 13 | 12 |
| John Spence | 13 | 9 |
| Carol Barton | 4 | 3 |
| Ram Akella | 13 | 10 |
| Mukesh Parekh | 3 | 2 |
| Valerie Villiere | 4 | 3 |
| Ryan Dempsey | 9 | 5 |
| Miriam Cavanagh | 4 | 4 |
| Audrey Walker | 2 | 1 |
| Belinda Craig | 1 | 1 |

# Gunawirra

ABN 75 133 509 583

## Auditor's Independence Declaration to the Directors of Gunawirra

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

(i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and

(ii) no contraventions of any applicable code of professional conduct in relation to the audit.

B.M. Wood

Bruce Michael Wood

Dated 23RD OCTOBER 2019

# Gunawirra

ABN 75 133 509 583

## Statement of Profit or Loss and Other Comprehensive Income

**For the Year Ended 30 June 2019**

| | Note | 2019 $ | 2018 $ |
|---|---|---|---|
| Revenue | 3 | 619,297 | 742,262 |
| Other income | 3 | 1,149 | 5,659 |
| Service delivery costs | | (473,764) | (575,821) |
| Fundraising expenses | | (20,188) | (11,494) |
| Overhead expenses | | (81,185) | (128,854) |
| Depreciation | | (4,076) | (5,881) |
| **Surplus before income tax** | | 41,233 | 25,871 |
| Income tax expense | 1.(d) | - | - |
| **Surplus for the year** | | 41,233 | 25,871 |
| Other comprehensive income, net of income tax | | - | - |
| **Total comprehensive surplus for the year** | | 41,233 | 25,871 |

The accompanying notes form part of these financial statements.

# Gunawirra

ABN 75 133 509 583

## Statement of Financial Position

**As At 30 June 2019**

| | Note | 2019 $ | 2018 $ |
|---|---|---|---|
| **ASSETS** | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 4 | 120,005 | 54,854 |
| Other assets | 5 | 7,678 | 300 |
| TOTAL CURRENT ASSETS | | 127,683 | 55,154 |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 6 | - | 18,815 |
| Other assets | 5 | 2,031 | 2,031 |
| TOTAL NON-CURRENT ASSETS | | 2,031 | 20,846 |
| TOTAL ASSETS | | 129,714 | 76,000 |
| **LIABILITIES** | | | |
| CURRENT LIABILITIES | | | |
| Trade and Other Payables | 7 | 59,325 | 22,949 |
| Provisions | 8 | 16,322 | 14,236 |
| Total Liabilities | | 75,647 | 37,185 |
| NET ASSETS | | 54,067 | 38,815 |
| **EQUITY** | | | |
| Accumulated Surplus | | | |
| TOTAL EQUITY | | 54,067 | 38,815 |
| | | 54,067 | 38,815 |

The accompanying notes form part of these financial statements

# Gunawirra

ABN 75 133 509 583

## Statement of Changes in Equity
### For the Year Ended 30 June 2019

| 2019 | Accumulated surplus | Total |
|---|---|---|
| | $ | $ |
| **Balance at 1 July 2018** | 38,815 | 38,815 |
| Surplus for the year | 41,233 | 41,233 |
| | 80,848 | 80,848 |
| **Prior Period adjustment** | | |
| GST from previous period | 11,241 | 11,241 |
| **Abnormal Adjustment** | | |
| Director asset revaluation | 14,740 | 14,740 |
| **Balance at 30 June 2019** | 54,067 | 54,067 |
| **2018** | | |
| **Balance at 30 June 2018** | 19,497 | 19,497 |
| **Prior Period adjustment** | | |
| Rent & Subscriptions understated | 6,553 | 6,553 |
| Adjusted balance at 1 July 2017 | 12,944 | 12,944 |
| Surplus for the year | 25,871 | 25,871 |
| **Balance at 30 June 2018** | 38,815 | 38,815 |

The accompanying notes form part of these financial statements.

# Gunawirra

ABN 75 133 509 583

## Statement of Cash Flows

### For the Year Ended 30 June 2019

| | Note | 2019 $ | 2018 $ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | |
| Donations received | | 354,297 | 292,261 |
| Australian Government Grants | | 265,000 | 200,000 |
| Other receipts – seminars, product sales, fundraising, interest | | 1,149 | 5659 |
| Payments for service delivery costs | | (460,084) | (601,965) |
| Payments for overhead costs | | (75,023) | (128,854) |
| Payments for fundraising costs | | (20,188) | (11,494) |
| Net cash provided by (used in) operating activities | 10 | 65,151 | (244,393) |
| **CASH FLOWS FROM INVESTING ACTIVITIES:** | | | |
| Purchase of property, plant and equipment | | - | - |
| Net cash used by investing activities | | - | - |
| **CASH FLOWS FROM FINANCING ACTIVITIES:** | | | |
| Net increase (decrease) in cash and cash equivalents held | | 65,151 | (244,393) |
| Cash and cash equivalents at beginning of the year | | 54,854 | 299,247 |
| Cash and cash equivalents at end of financial year | 4 | 120,005 | 54,854 |

The accompanying notes form part of these financial statements.

# Gunawirra

ABN 75 133 509 583

## Notes to the Financial Statements

### For the Year Ended 30 June 2019

**1 Summary of Significant Accounting Policies**

**(a) Basis of Preparation**

The directors have prepared the financial statements on the basis that the not-for-profit company is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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

The significant accounting policies disclosed below are those which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes.

**(b) Plant and Equipment**

Plant and equipment are measured using the cost model.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of costs of dismantling and restoring the asset, where applicable.

Plant and equipment that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date they are acquired.

**Depreciation**

The depreciable amount of all property, plant and equipment, except for freehold land is depreciated on a straight-line or diminishing value method from the date that management determine that the asset is available for use.

**(c) Cash and cash equivalents**

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

**1 Summary of Significant Accounting Policies continued**

**(d) Income Tax**

No provision for income tax has been raised as the company is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997* .

**(e) Revenue and other income**

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, have been satisfied.

Revenue is measured at the fair value of the consideration received or receivable.

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

**Grant revenue**

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

**Donations**

A database for all approved projects has been established. It tracks all expenditure related to all grants and donations received by project. This includes the proportional allocation of all overhead expenses to individual projects.

As grant and donation revenue is recognised on receipt, a gap exists in ensuring that the revenue based on timing of receipt is proportioned and accounted for from time of receipt to the unexpired period in the financial year and, where applicable, provisioned in the forthcoming financial year.

**Interest revenue**

Interest is recognised using the effective interest method.

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

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

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position .

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

**1 Summary of Significant Accounting Policies continued**

**(g) Adoption of new and revised accounting standards**

During the current year, the company adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

The adoption of these Standards has not impacted the recognition, measurement and disclosure of any transactions.

**(h) New Accounting Standards and Interpretations**

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The company has decided against early adoption of these Standards.

**2 Critical Accounting Estimates and Judgments**

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

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

The significant estimates and judgements made have been described below.

**Key estimates - impairment of property, plant and equipment**

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

**Key estimates - fair value of financial instruments**

The company has certain financial assets and liabilities which are measured at fair value. Where fair value has not been able to be determined based on quoted price, a valuation model has been used. The inputs to these models are observable, where possible, however these techniques involve significant estimates and therefore fair value of the instruments could be affected by changes in these assumptions and inputs.

# Gunawirra

ABN 75 133 509 583

## Notes to the Financial Statements

### For the Year Ended 30 June 2019

**3 Revenue and Other Income**

| | 2019 | 2018 |
|---|---|---|
| | $ | $ |
| Government grant | 265,000 | 450,000 |
| Donations received - public fund | 354,297 | 292,262 |
| Other income - seminars, product sales, fund raising, interest | 1,149 | 5,659 |
| | 620,446 | 747,921 |

**4 Cash and cash equivalents**

| | | |
|---|---|---|
| Cash at bank and in hand | 33,504 | 29,677 |
| Short-term bank deposits | 86,501 | 25,177 |
| | 120,005 | 54,854 |

**5 Other non-financial assets**

| | | |
|---|---|---|
| CURRENT | | |
| Prepayments | 7,668 | 300 |
| | 10 | - |
| | 7,678 | 300 |
| NON - CURRENT | | |
| Utility deposits | 2031 | 2031 |

# Gunawirra

ABN 75 133 509 583

## Notes to the Financial Statements

### For the Year Ended 30 June 2019

**6 Plant and equipment**

| | 2019 | 2018 |
|---|---|---|
| | $ | $ |
| Motor vehicles | | |
| At cost | 23,636 | 23,636 |
| Accumulated depreciation | (15,584) | (13,248) |
| | 8,052 | 10,388 |
| Revaluation | (8,052) | - |
| Total motor vehicles | - | (10,388) |
| Office equipment | | |
| At cost | 30,472 | 30,472 |
| Accumulated depreciation | (23,784) | (22,045) |
| | 6,688 | 8,427 |
| Revaluation | (6,688) | - |
| Total office equipment | - | 8,427 |
| Improvements | | |
| At cost | 7,891 | 7,891 |
| Accumulated depreciation | (7,891) | (7,891) |
| Total improvements | - | - |
| | - | 18,815 |

**7 Trade and other payables**

| | | |
|---|---|---|
| CURRENT | | |
| Trade payables | 5,477 | - |
| Credit Card | 411 | 278 |
| Superannuation | 6,524 | 2,019 |
| Australian Taxation Office | 18,879 | 20,652 |
| Grant received in advance | 28,034 | - |
| | 59,325 | 22,949 |

All amounts are short term and the carrying values are considered to be a reasonable approximation of fair value.

**8 Provisions**

| | | |
|---|---|---|
| Annual Leave | 16,322 | 14,236 |
| | 16,322 | 14,236 |

**9 Members' Guarantee**

The company is incorporated under the *Australian Charities and Not-for-profits Commission Act 2012* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of $ 10 each towards meeting any outstandings and obligations of the company. At 30 June 2019 the number of members was 5 (2018: 5).

# Gunawirra

ABN 75 133 509 583

## Notes to the Financial Statements
### For the Year Ended 30 June 2019

**10 Cash Flow Information**

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

| | 2019 | 2018 |
|---|---|---|
| | $ | $ |
| Surplus/(Deficit) for the period | 41,233 | 25,871 |
| Cash flows excluded from surplus attributable to operating activities | | |
| Non-cash flows in surplus: | | |
| - depreciation | 4,076 | 5,881 |
| - Annual leave provision | 2,086 | 14,236 |
| Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries: | | |
| - (increase)/decrease in other assets | (7,378) | (8,789) |
| - increase/(decrease) in trade and other payables | (2,899) | (31,529) |
| - increase/(decrease) in other liabilities | 28,034 | (250,000) |
| Cashflow from operations | 64,151 | (244,393) |

**11 Company Details**

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

Gunawirra
19a Quirk Street
Rozelle NSW 2039

# Gunawirra

ABN 75 133 509 583

## Director's Declaration

The directors have determined that the company is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 of the financial statements.

The directors of the company declare that:

1. The financial statements and notes, as set out on pages 8 to 17, are in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012 and:*

   *(a)* comply with Australian Accounting Standards as stated in Note 1; and

   *(b)* give a true and fair view of the financial position as at 30 June 2019 and of the performance for the period ended on that date in accordance with the accounting policy described in Note 1 of the financial statements.

2. In the directors' opinion, there are reasonable grounds to believe that the company 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 Board of Directors.

Director: ..... Director: .....

Dated 23/10/2019

# Gunawirra

ABN 75 133 509 583

## Directors' Report

### For the Year Ended 30 June 2019

**Auditor's Independence declaration**

The auditor's independence declaration in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, for the year ended 30 June 2019 has been received and can be found on page 7 of the financial report.

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

Director: ..... Director: .....

Dated 23/10/2019

# Gunawirra

ABN 75 133 509 583

## Independent Auditor's Report to the member of Gunawirra

### Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report of Gunawirra, which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

*Directors' Responsibility for the Financial Report*

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation of the financial report that gives a true and fair view 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 company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

*Independence*

In conducting our audit, we have complied with the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. We confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the directors of Gunawirra, would be in the same terms if given to the directors as at the time of this auditor's report.

# Gunawirra

ABN 75 133 509 583

## Independent Auditor's Report to the member of Gunawirra

*Audit Opinion*

In our opinion, the financial report of Gunawirra is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(a) giving a true and fair view of the company's financial position as at 30 June 2019 and of its performance for the period ended on that date; and

*(b)* complying with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Regulation 2013.*

*Basis of Accounting*

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012.* As a result, the financial report may not be suitable for another purpose.

B.M. Wood

Bruce Michael Wood

Date 23RD OCTOBER 2019

GUNAWIRRA

In Aboriginal mythology Gunawirra means the invisible seed of all creation

*Prevention through Early Intervention*

19a Quirk Street, (Cnr Quirk & Gordon Streets) – ROZELLE NSW 2039

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