



# WOOR-DUNGIN

A NEW PARTNERSHIP BETWEEN ABORIGINAL ORGANISATIONS AND PHILANTHROPY

## ANNUAL REPORT

2020-21



# ACKNOWLEDGMENT OF COUNTRY

Woor-Dungin acknowledges the Wurundjeri-Woiwurrung people, the Traditional Custodians of the land on which our organisation stands.

We also pay our respects to the Elders of the Kulin nation and extend that respect to other Aboriginal Australians.

References to Aboriginal people and communities is taken to mean Aboriginal and Torres Strait Islander peoples and communities.



Woor-Dungin means 'share' in the language of the **Gunnai people** of south-eastern Victoria.

Sharing is the philosophy underpinning our work.

**We believe wealth and knowledge should be shared so that Aboriginal people can determine their own futures.** This is why we build respectful relationships between philanthropy and Aboriginal organisations. This is why we form coalitions for progressive social change.

We have all shared in hardships because of the COVID-19 pandemic, **but our mob are strong and resilient.**

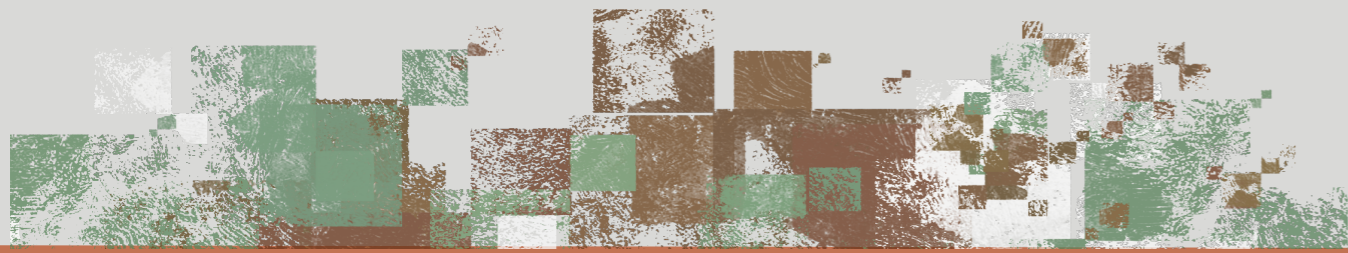
We are rebuilding our organisation and forming new partnerships.

We have a strategic plan and are setting course.

We invite you to share in our journey.



*Equality in Justice, 2021*  
Naomi Murphy,  
Wakka Wakka



# OUR HISTORY

Woor-Dungin was created by five Aboriginal women, Aunty Frances Bond, Aunty Glenys Merry, Doseena Fergie, Anne Jenkins, Simone Spencer and one non-Aboriginal woman Christa Momot. They created Woor-Dungin to focus on building bridges between Aboriginal organisations and philanthropy.

We are now an organisation with 57 active Members, a fluid group of unpaid staff who support our Committee of Management, and we engage with many stakeholders and supporters. Together we demonstrate a living model for successful partnerships between Aboriginal Controlled Community Organisations (ACCOs), philanthropy and pro bono service providers.

We help ACCOs access the resources they need to deliver solutions to issues in their local communities. We do this by developing genuine and long-term partnerships between ACCOs and philanthropic organisations and/or pro bono service providers. This involves assisting philanthropic organisations and pro bono service providers to engage in a culturally informed way with Aboriginal communities.



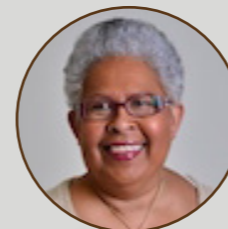
## Aunty Frances Bond

A proud Waka Waka / Kukuyalanji woman whose grandfather's Country was in Far North Queensland. She made Victoria her second home, spending her working life in Melbourne, undertaking training to better her and to better represent her people. As a Founding Member of Woor-Dungin 2006, the focus was to get funding for the priorities of Aboriginal communities, instead of undertaking programmes to meet objectives of government/philanthropic organisations. As she said, **"there was a real need for us to learn how to open the doors fo communication... between Aboriginal community and philanthropy."** Aunty Frances passed away on 19 August 2014 and was taken back to her own Country in Queensland.



## Aunty Glenys Merry

A highly dedicated and motivated Taungurung Elder who committed a large part of her life to building understanding, recognition, and pride in Aboriginal culture whilst proactively building knowledge of her clan genealogy. Her studies were critical in identifying clans and helping people find their place. She was born and raised in Yea and in later years lived in Perth, spending the later part of her life in Lilydale, working for numerous causes promoting Aboriginal culture and history. In addition to Woor-Dungin, she also founded and was a board member on several other Aboriginal organisations. Aunty Glenys passed away in February 2010.



## Doseena Fergie

An Aboriginal and Torres Strait Islander woman of Wuthathi Mabuig Island and Ambonese descent, Doseena helped found Woor-Dungin because she believes that support should be given to the Aboriginal communities in Victoria through philanthropic partnerships in order to grow and provide for her people those resources necessary to enhance life. A nurse/midwife/maternal and child health nurse by profession, she also has extensive experience in management and clinical services across all ages. Doseena, passionate about social justice and advocacy, also recently completed her PhD on Aboriginal Women's Business, and believes that Woor-Dungin's model is one which could be duplicated throughout Australia.



## Anne Jenkins

Anne is a Kamilaroi woman from north-western New South Wales. She has worked with the Aboriginal community in the Yarra Valley for over 23 years, and is a Founding Member and former Chair of Woor-Dungin's Committee of Management. Anne continues to advocate and work for Aboriginal and Torres Strait Islander causes, and currently serves as the CEO of Oonah, an Aboriginal controlled organisation that provides a central point of contact, services, and programs focused on the betterment of Aboriginal people, and specifically, for the advancement of Aboriginal people in the Healesville and Yarra Ranges.



## Simone Spencer

A proud Barkindji woman, she grew up in Dareton, NSW, fifteen kilometres north of Mildura. She undertook a Bachelor of Social Science (Justice Studies) at Charles Sturt University. After leaving university, Simone started work at the Mildura Aboriginal Corporation (now Mallee District Aboriginal Services, or MDAS) as a family-support worker and later as their Community Engagement Officer. She has a great passion for culture, education, and empowering young Aboriginal people to become the next generation of leaders. She is especially passionate about leadership programs for young Aboriginal women. She currently works with the Department of Education as a Koorie Engagement Support Officer for a number of schools in the Mildura area.



## Christa Momot

Christa is the Director of Momot Mentoring, and with Michael Bell, former CEO of Winda-Mara Aboriginal Corporation, a Director of Mook-eye and Momot Consulting. Until recently, she was the Stakeholder Engagement Coordinator for the Rethinking Criminal Record Check Project at the Centre for innovative Justice at RMIT University. As a Founding Member of Woor-Dungin, she also served as Co-Chair from 2009-12, the Executive Officer from 2013-17 and Community Development Manager from 2013-19. She coordinated the Criminal Record Discrimination Project and the Aboriginal Ex-Offender Employment Project. These led to the Andrews Labor Government passing the **Victims and Other Legislation Amendment Bill**, and publicly showing commitment to enacting spent convictions legislation.



is the Aboriginal symbol meaning 'women sitting around a campfire'.

# VISION, PURPOSE & PRINCIPLES



Government lockdowns made it difficult for Woor-Dungin to maintain meaningful contact with people. For some time, our future was uncertain. Sadly, our organisation shrank, but we have fought to keep the lights on.

**Hope has been stirring as we reflect on where we are now and where we want to be.**

**Our vision** remains strong — that Aboriginal and Torres Strait Islander peoples achieve self-determination.

**Our purpose** is to walk with Aboriginal Controlled Community Organisations towards self-determination, building strong partnerships, sharing knowledge, and fostering respectful relationships.

**Our principles** are:

**SELF-  
DETERMINATION**

**EQUITY**

**ADVOCACY**

**RECONCILIATION**

**COMMUNITY  
DEVELOPMENT**



# LETTER FROM OUR CHAIR

Last year Woor-Dungin went into hibernation to survive the Victorian lockdowns.

Usually, bringing people together, building relationships and working on community solutions is what we do so well. This work is much easier to do in person. Our on Country activities were put on hold and our volunteers moved online.

Unfortunately, our organisation has downsized. Our Committee of Management — considering the limitations and uncertainty placed on our work — decided not to renew the contract of our Executive Officer, Shaun Middlebrook. An invitation was extended to our Members to nominate for a new Committee of Management.

Aunty Annette Vickery, Kevin Boers, Peter Flanagan and Martin Gutride stepped up and were co-opted onto the Committee on the 24th of June, ensuring the survival of Woor-Dungin. Sherree Chaudhry and I remained, with the rest of the previous Committee resigning.

I would like to take this opportunity to acknowledge the many years of hard work put in by the members of the previous Committee of Management as well as Shaun Middlebrook.

I am optimistic about the coming year for Woor-Dungin. Our new Committee and volunteers are energetic and excited about rebuilding and restoring Woor-Dungin back to its former community-driven foundations. We have adapted to working online and are devoted to our vision. We are in a better financial position than ever and have a strategic plan in place.

This year we are rekindling our connections and building our volunteer base. We are working to maintain and build our Aboriginal leadership and to meet with communities on Country.

Woor-Dungin are restructuring to have a national reach.

**We look forward to walking on this journey with you at Woor-Dungin.**



**Naomi Murphy**

# INTRODUCING OUR NEW COMMITTEE OF MANAGEMENT

Our new Committee of Management are deeply committed to our vision, purpose, and principles, and have renewed energy to achieve our strategic goals.



## Naomi Murphy President

Naomi is a Wakka-Wakka Murri woman working in the Murri Court for the Department of Attorney General Queensland. She is a former Central Gippsland Client Services 'Support Worker' at the Victorian Aboriginal Legal Service.

Naomi is heavily involved in community activities regarding Aboriginal health, sports, culture, and education including Aboriginal Women's Group, Aboriginal Women's dancing, NAIDOC, and social justice issues, such as Cultural Mentoring of Aboriginal women within the prison system.

In 2018 Naomi received the prestigious Emerging Leader Award from the Fellowship of Indigenous Leadership. She has been a Woor-Dungin volunteer since 2016 and has had a major role in the Criminal Records Discrimination Project and the Aboriginal Ex-Offender Employment Project. She has been on the Committee of Management since 2018.



## Kevin Boers Treasurer

Kevin has 30 years experience in State and Commonwealth Public Service with a focus on social justice service delivery. His priority areas of focus are human rights, discrimination, social justice and the administration of legislation. His background is Consumer Affairs, Child Support and Department of Justice.



## Peter Flanagan Secretary

Peter has tertiary qualifications in science, information technology, and business administration. He is also a qualified navigator and has sailed some of the tamer oceans. After a 25 year career in the telecommunications and financial services industries, where he was a business analyst, planning manager, and contracts manager, Peter left it all behind to become a volunteer — as a board member of a number of not for profit organisations, a project manager, a member of government committees, a submission writer, and a funding seeker.



is the Aboriginal symbol for 'meeting place'.



## Martin Gutride

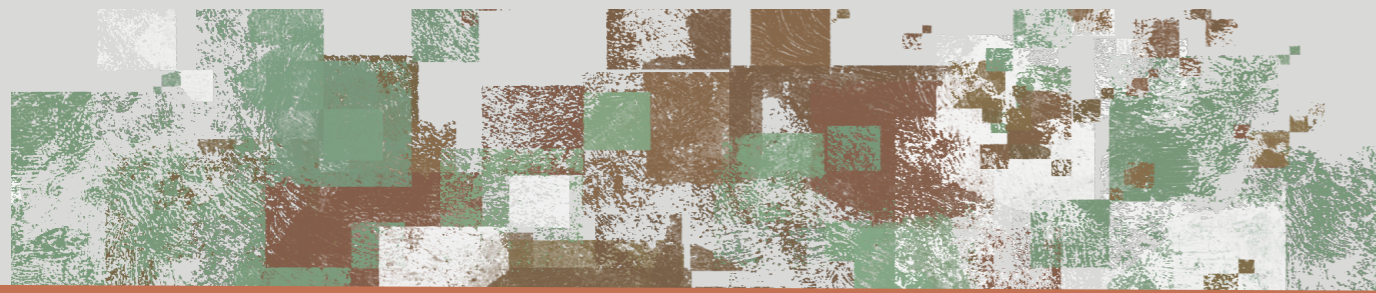
Martin joined Woor-Dungin in early 2015 shortly after retiring to Australia. With a BA in Psychology from New York University an MA and PhD in Clinical Psychology from Syracuse University and a Master's in Health Care Administration from Long Island University, Martin had a 45 year career as a clinical psychologist in USA. This included working as the staff psychologist at a rural Native American Reservation. Martin became involved with Woor-Dungin after learning from his Australian born partner of the progress Australia has been making in rectifying its negative history with its First Peoples and wanting to be part of creating a more just society.



## Annette Vickery

Annette is an Aboriginal woman from Gunditjmarra, in Western Victoria, and lives and works with pride and respect on the land of the people of the Kulin nation. She has extensive experience in the public and private sectors, community and stakeholder engagement, organisational capability and capacity building and change management. She is a Graduate of the Australian Institute of Company Directors and holds tertiary qualifications in commerce and psychology. Annette is the West Metro Aboriginal Justice Advisory Committee Chairperson and a signatory to Burra Loptja (the Department of Justice Aboriginal Justice Agreement). Annette takes up a number of community roles with focus on community development and delivery of self-determination and has an active interest in social justice and human rights.

We acknowledge, with deep respect and gratitude, the many years of devotion and hard work put in by the members of the previous Committee of Management on behalf of Woor-Dungin.



# ACHIEVEMENTS

## Criminal Records Discrimination Project

We realised the success of almost 5 years of work on the Criminal Records Discrimination Project (CDRP). On 18 March 2021 the Victorian Parliament passed the **Spent Convictions Act 2021**. This legislative change means that certain criminal offences are removed from an individual's criminal record after a period of time. This has helped remove barriers to employment faced by Aboriginal people with old criminal records.

We were recognised by many politicians across the political spectrum for our efforts and received significant media coverage. We want to extend our thanks and congratulations to everyone who was involved, with special thanks to **Uncle Larry Walsh, Michael Bell, Wenzel Carter, Christa Momot, Naomi Murphy, Simone Spencer, Stan Winford, and Bronwyn Naylor** for their tireless efforts on the CDRP.

Naomi Murphy has continued her seminal work on an outgrowth of the CRDP, the Aboriginal Ex-Offenders Employment Project, which we spearheaded in partnership with RMIT. This project seeks an amendment to the **Equal Opportunity Act 2010** which allows discrimination based on a criminal record, even if it is not relevant to the employment being sought.

An egregious and typical example we have uncovered is an Aboriginal person having a criminal record years ago for spitting on the street and recently being denied employment as a caretaker, for which she is well qualified.

Naomi along with others in this project has organised and given fact sheet-based seminars to Aboriginal ex-offenders and employers. This is just one step towards gaining support for the Amendment.

RMIT currently leads this project and have invited us to discuss our future involvement. We look forward to working with RMIT on this important project.

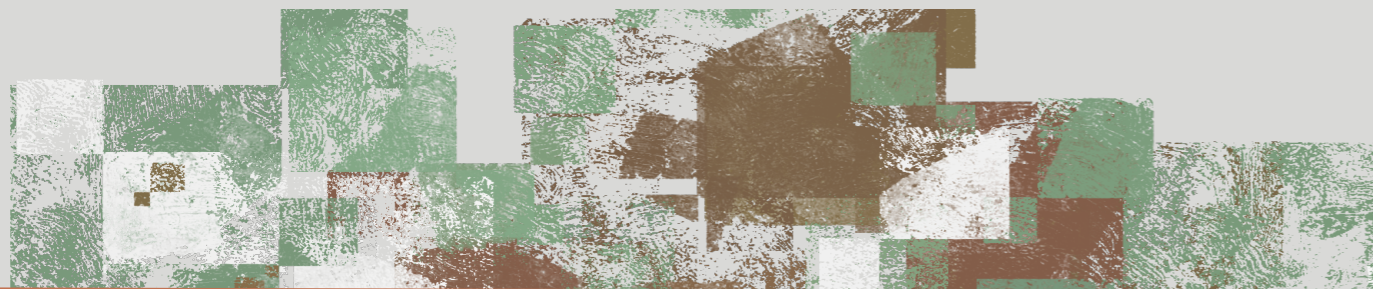


Aboriginal Corporation CEO Michael Bell watches on as Naomi Murphy of Woor-Dungin CDRP addresses the parliamentary inquiry into possible spent conviction laws in Heywood.



**Aboriginal Justice Forum 49, December 2017**

(L-R) Stan Winford, Michael Bell, Simone Spencer, Christa Momot, Bronwyn Naylor, Naomi Murphy and Wenzel Carter with Greg Wilson, Secretary of the Department of Justice and Regulation



# ACHIEVEMENTS

## On-Country Gathering

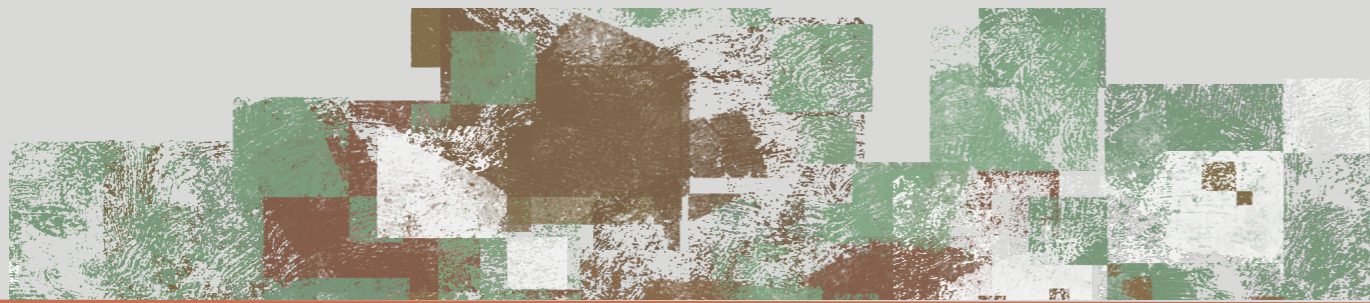
Shaun and the volunteer staff developed the program for our second On-Country Gathering (OCG) in which potential partners, representatives of philanthropic organisations and Woor-Dungin come together for fellowship, getting to know each other and to discuss issues we can work on together.

A generous grant from Equity Trustees provided the funding for the first highly successful OCG held in 2018 and the one we are planning.

Lockdowns have forced us to postpone the OCG twice. We have been in touch with ACCOs about the OCG and potential partnership. We all recognise the importance of meeting in person, so we are planning to get together early next year.







# ACHIEVEMENTS

## Decolonising Philanthropy and the Cultural Audit Toolkit

Shaun participated in a virtual presentation with Philanthropy Australia on Decolonising philanthropy. He also worked with representatives of the Cages Foundation, Dusseldorp Forum and First Nations Funders Working Group in the design of a Cultural Audit Toolkit.

The toolkit will serve as an internal tool for organisations to use in assessing their cultural awareness and sensitivity. It will be used in future workshops with philanthropic organisations.

This remains a work in progress.

## Resource Guides

Volunteer and Member, Peter Flanagan, our Sustainability Coordinator, has updated several volumes of resource work he has done over his 7+ years with us.

These include comprehensive resource guides about:

- ◆ pro-bono service providers;
- ◆ grants available from philanthropic foundations and other donors;
- ◆ awards available to individuals and organisations throughout the year; and
- ◆ how to work with the media.

These guides have been distributed to our Partners in the past and are available for future partners and others in the future.

## Woor-Dungin is going national

Volunteer and Member Paul O'Shea prepared the documents we need to move Woor-Dungin from its current Victorian state-based registration to Woor-Dungin Limited, a national registration. This was approved by the Members at the last AGM.

## More effective documentation

Volunteer and Member Denis O'Hara created a new electronic filing system and, along with volunteer and Member Marion Silver, have reviewed all previously filed documents, deleted those no longer needed and transferred the remainder. Denis has also taken on bookkeeping functions, updated our accounting, including using the Australian standard chart of accounts for non-profits, updated some computers, and reduced the cost of our phone and internet. Our systems now allow easier use away from the office.

## Congratulations to our Member, Shantelle Thompson

We were proud to see one of our long time Members, and a former member of the Committee of Management, Shantelle Thompson, a Barkanjii woman and an Australian world champion (Brazilian Jiu Jitsu), receive the 2020 Emerging Leader Award from the Fellowship of Indigenous Leaders followed by an Order of Australia Medal (OAM) in the 2021 Queen's Birthday Honours.



# ACHIEVEMENTS

## Victorian Aboriginal Roll of Honour

We successfully nominated Aunty Frances Bond, one of our founding members, to be inducted into the 2020 Victorian Aboriginal Roll of Honour.



(T-B, L-R)  
Christa Momot and Peter Flanagan with Sarah Bond, who received Aunty Frances Bond's Victorian Aboriginal Roll of Honour award in memoriam.

# FUTURE DIRECTIONS

The **new Committee of Management** consists of 3 Aboriginal women, including the **President** and **Vice-President**, and 3 non-Aboriginal men. Our goal is to again have a majority of Aboriginal members on the Committee and an **Aboriginal Executive Director**, for the reasons outlined above. Our financial condition remains strong. We will pursue the same objectives we had at the beginning of the last financial year.

We have postponed the **On Country Gathering** until February or March, in anticipation that COVID will no longer be a factor by then. In the interim, we will engage in a series of virtual contacts with the 15 ACCOs who have expressed interest in attending, plus others, to develop relationships and begin discussion of some of the agenda items for the OCG and the possibilities of forming partnerships.

RMIT has extended an invitation for us to re-join the **Aboriginal Ex-Offender Employment Project** and we will discuss this further with them. This project could attract many volunteers, including Aboriginal volunteers, to Woor-Dungin. One of our major goals is for Woor-Dungin to be a hub of volunteer activity, particularly with university students, focused on projects informed by the Aboriginal communities with whom we engage. An active volunteer staff directly responds to Woor-Dungin's **Purpose** of "**Walking with Aboriginal Controlled Community Organisations**" and to our **Principle of Reconciliation: "Aboriginal and non-Aboriginal people work together towards Woor-Dungin's vision and purpose"**.

We will continue to progress the **Cultural Audit Toolkit**. The consultative process with Aboriginal leaders and communities, philanthropy and others will create a Toolkit that is a foundation for powerful workshops we can bring to philanthropic organisations and, perhaps, other businesses, with a corps of skilled Aboriginal workshop leaders with whom we partner.

We will pursue registration as **Woor-Dungin Limited**. This will allow us to promote the **Cultural Audit Toolkit** on a national scale and generally expand our capacity to form alliances with Aboriginal communities throughout Australia. It will also expand our fund-raising potential, including with new government funding earmarked for such alliances.

# ACKNOWLEDGMENTS

As always, we would like to extend our deepest thanks to everyone who supports our organisation and the work that we do.

We would like to extend a special thanks to the **volunteers of Woor-Dungin** who over the last 12 months have been and are still essential to the continued success of this organisation:

- ◆ Cynthia Barnicoat
- ◆ Peter Flanagan
- ◆ Alice Gilbert
- ◆ Marty Gutride
- ◆ Denis O'Hara
- ◆ Paul O'Shea
- ◆ Jessy Ann Scott
- ◆ Marion Silver

Thank you again to our supporters and our volunteers for their hard work and tireless efforts.



(L-R) Our volunteers, Denis, Peter, Marty and Paul, who organised the farewell lunch for Christa (centre) with Uncle Larry (far right)

# INVOLVEMENT OF MEMBERS

We ask for your help in **achieving the goals** we have described. Initially, we ask for your **input** about each of them.

- ◆ Do you support them?
- ◆ Do you have any concerns?
- ◆ Do you have suggestions about pursuing them?

Then we ask what you can contribute to any of them.

We also ask if you can assist with **expanding our volunteer base** as it is our volunteers who do most of the project work, because our Executive Director is usually part-time.

Finally, we will ask you to **respond** if we contact you with specific requests.

# PRESENTED TO THE MEMBERS

## By the Committee of Management

Naomi Murphy, President  
naomi@woor-dungin.com.au

Sherree Chaudhry, Vice President  
sherreeap@gmail.com

Peter Flanagan, Secretary  
pflanagan@woor-dungin.com.au

Kevin Boers, Treasurer  
kevin@woor-dungin.com.au

Annette Vickery  
annette@woor-dungin.com.au

Martin Gutride  
marty@woor-dungin.com.au

# **Woor Dungin Inc**

**Financial Statements**  
**For the year ended 30 June 2021**

# Woor Dungin Inc

## Contents

<u>Income and Expenditure Statement</u>	<u>3</u>
<u>Balance Sheet</u>	<u>4</u>
<u>Statement of Changes in Equity</u>	<u>5</u>
<u>Statement of Cash Flows</u>	<u>6</u>
<u>Notes to the Financial Statements</u>	<u>9</u>
<u>Statement by Members of the Committee</u>	<u>14</u>
<u>Independent Auditor's Report to the Members</u>	<u>15</u>

**Woor Dungin Inc**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
<b>Income</b>		
Grants	6,582.76	173,694.00
Dept of Justice & Community Safety	-	2,700.00
Donations	103,226.01	30,720.00
Cash Boost	-	15,000.00
<b>Total income</b>	<u>109,808.77</u>	<u>222,114.00</u>
<b>Expenses</b>		
Depreciation - Plant	1,385.00	606.00
Donations	2,500.00	-
Office Expenses	15,233.59	11,733.00
Interest - Australia	-	11.00
Long service leave	-	(2,249.22)
Rent on land & buildings	24,033.84	25,651.00
Salaries & Employment Benefits	97,504.10	98,361.00
Sitting Fees	461.42	2,130.00
Project Expenses	-	10,306.00
Travel, accommodation & conference	150.07	(5,186.00)
<b>Total expenses</b>	<u>141,268.02</u>	<u>141,362.78</u>
<b>Profit (loss) from ordinary activities before income tax</b>	<u>(31,459.25)</u>	<u>80,751.22</u>
Income tax revenue relating to ordinary activities	-	-
<b>Net profit (loss) attributable to the association</b>	<u>(31,459.25)</u>	<u>80,751.22</u>
<b>Total changes in equity of the association</b>	<u>(31,459.25)</u>	<u>80,751.22</u>
Opening retained profits	118,767.00	38,015.78
Net profit (loss) attributable to the association	(31,459.25)	80,751.22
<b>Closing retained profits</b>	<u>87,307.75</u>	<u>118,767.00</u>

The accompanying notes form part of these financial statements.

**Woor Dungin Inc**  
**Balance Sheet as at 30 June 2021**

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash assets	<u>2</u>	147,031.91	128,656.00
Receivables	<u>3</u>	0.30	25,843.00
Other	<u>4</u>	8,294.60	12,643.00
<b>Total Current Assets</b>		<b><u>155,326.81</u></b>	<b><u>167,142.00</u></b>
<b>Non-Current Assets</b>			
Property, plant and equipment	<u>5</u>	780.00	2,165.00
<b>Total Non-Current Assets</b>		<b><u>780.00</u></b>	<b><u>2,165.00</u></b>
<b>Total Assets</b>		<b><u>156,106.81</u></b>	<b><u>169,307.00</u></b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	<u>6</u>	(794.60)	(508.00)
Financial liabilities	<u>7</u>	115.99	109.00
Current tax liabilities	<u>8</u>	4,877.79	3,264.00
Provisions	<u>9</u>	(3,559.14)	-
Other	<u>10</u>	58,159.02	37,675.00
<b>Total Current Liabilities</b>		<b><u>58,799.06</u></b>	<b><u>40,540.00</u></b>
<b>Non-Current Liabilities</b>			
Provisions	<u>9</u>	10,000.00	10,000.00
<b>Total Non-Current Liabilities</b>		<b><u>10,000.00</u></b>	<b><u>10,000.00</u></b>
<b>Total Liabilities</b>		<b><u>68,799.06</u></b>	<b><u>50,540.00</u></b>
<b>Net Assets</b>		<b><u>87,307.75</u></b>	<b><u>118,767.00</u></b>
<b>Equity</b>			
Retained profits		<u>87,307.75</u>	<u>118,767.00</u>
<b>Total Members' Funds</b>		<b><u>87,307.75</u></b>	<b><u>118,767.00</u></b>

The accompanying notes form part of these financial statements.



**Woor Dungin Inc**  
**Statement of Changes in Equity for the year ended 30/06/2021**

	Notes	Retained Earnings	Total
<b>Balance at 01/07/2019</b>		38,015.78	38,015.78
<b>Comprehensive income</b>			
Profit attributable to the members		80,751.22	80,751.22
Other comprehensive income for the year			
<b>Total comprehensive income for the year attributable to members of the entity</b>		80,751.22	80,751.22
<b>Balance at 30/06/2020</b>		118,767.00	118,767.00
<b>Comprehensive income</b>			
Profit attributable to the members		(31,459.25)	(31,459.25)
Other comprehensive income for the year			
<b>Total comprehensive income for the year attributable to members of the entity</b>		(31,459.25)	(31,459.25)
<b>Balance at 30/06/2021</b>		87,307.75	87,307.75

The accompanying notes form part of these financial statements.

**Woor Dungin Inc**  
**Statement of Cash Flows**  
**For the year ended 30 June 2021**

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Cash Flow From Operating Activities</b>		
Receipts from customers	139,999.87	256,221.00
Payments to Suppliers and employees	(121,630.95)	(176,830.00)
Interest and other costs of finance	-	(11.00)
Net cash provided by (used in) operating activities (note 2)	18,368.92	79,380.00
<b>Cash Flow From Investing Activities</b>		
Purchase of Assets	-	(2,771.00)
Net cash provided by (used in) operating activities	-	(2,771.00)
Net increase (decrease) in cash held	18,368.92	76,609.00
Cash at the beginning of the year	128,547.00	51,938.00
Cash at the end of the year (note 1)	146,915.92	128,547.00

The accompanying notes form part of these financial statements.

**Woor Dungin Inc**  
**Statement of Cash Flows**  
**For the year ended 30 June 2021**

2021  
\$

2020  
\$

**Note 1. Reconciliation Of Cash**

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash at Bank	147,031.91	128,656.00
VISA	(115.99)	(109.00)
	<u>146,915.92</u>	<u>128,547.00</u>

**Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Operating Profit After Income Tax**

Operating profit after income tax	(31,459.25)	80,751.22
Depreciation	1,385.00	606.00
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	25,842.70	34,107.00
(Increase) decrease in prepayments	4,348.40	(12,643.00)
Increase (decrease) in trade creditors and accruals	(286.60)	(5,030.00)
Increase (decrease) in other creditors	20,484.02	(1,546.00)
Increase (decrease) in employee entitlements	(3,559.14)	(2,249.22)
Increase (decrease) in sundry provisions	1,613.79	(14,616.00)
<b>Net cash provided by operating activities</b>	<u><b>18,368.92</b></u>	<u><b>79,380.00</b></u>

**Woor Dungin Inc**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

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## **Note 1: Summary of Significant Accounting Policies**

### **Basis of Preparation**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act of Victoria. In the opinion of the committee the association is not a reporting entity because it is not reasonable to expect the existence of users who rely on the association's general purpose financial statements for information useful to them for making and evaluating decisions about the allocation of resources.

The financial report has been prepared in accordance with the Associations Incorporations Act of Victoria, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The association has not assessed whether these special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

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

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

#### **(a) Accounts Receivables and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

#### **(b) Property, Plant and Equipment (PPE)**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### **(c) Impairment of Assets**

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

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**Woor Dungin Inc**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

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**(d) Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

**(e) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

**(f) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

The association has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions.

**In the current year**

**Operating Grants, Donations and Bequests**

When the association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the association:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

**Interest Income**

Interest revenue is recognised using the effective interest rate method.

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

**In the comparative period**

Non-reciprocal grant revenue was recognised in profit or loss when the association obtained control of the grant and it was probable that the economic benefits gained from the grant would flow to the entity and the amount of the grant could be measured reliably.

If conditions were attached to the grant which must be satisfied before the association was eligible to receive the contribution, the recognition of the grant as revenue was deferred until those conditions were satisfied.

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

Donations and bequests were recognised as revenue when received.

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**Woor Dungin Inc**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

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Interest revenue was recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

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

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

**(h) Trade and Other Payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

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**Woor Dungin Inc**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
<hr/>		
<b>Note 2: Cash assets</b>		
Bank accounts:		
Cash at Bank	147,031.91	128,656.00
	<b>147,031.91</b>	<b>128,656.00</b>
	<b>147,031.91</b>	<b>128,656.00</b>

**Note 3: Receivables**

**Current**

Trade debtors	0.30	25,843.00
	<b>0.30</b>	<b>25,843.00</b>
	<b>0.30</b>	<b>25,843.00</b>

**Note 4: Other Assets**

**Current**

Prepayments	8,045.00	8,045.00
Undeposited Funds - Account	249.60	4,598.00
	<b>8,294.60</b>	<b>12,643.00</b>
	<b>8,294.60</b>	<b>12,643.00</b>

**Note 5: Property, Plant and Equipment**

Plant and equipment:

- At cost	2,771.00	2,771.00
- Less: Accumulated depreciation	(1,991.00)	(606.00)
	780.00	2,165.00
	<b>780.00</b>	<b>2,165.00</b>

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**Woor Dungin Inc**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
<hr/>		
<b>Note 6: Payables</b>		
- Trade creditors	(794.60)	(508.00)
	<u>(794.60)</u>	<u>(508.00)</u>
	<u>(794.60)</u>	<u>(508.00)</u>

**Note 7: Financial Liabilities**

**Current**

- Visa	115.99	109.00
	<u>115.99</u>	<u>109.00</u>
	<u>115.99</u>	<u>109.00</u>

**Note 8: Tax Liabilities**

**Current**

Provision for GST/PAYG	4,965.45	3,264.00
Superannuation Payable	(87.66)	-
	<u>4,877.79</u>	<u>3,264.00</u>

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**Woor Dungin Inc**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

	2021 \$	2020 \$
<b>Note 9: Provisions</b>		
<b>Current</b>		
Wages Payable	(3,559.14)	-
	<u>(3,559.14)</u>	<u>-</u>
<b>Non Current</b>		
Unpaid Long Service Leave	10,000.00	10,000.00
	<u>10,000.00</u>	<u>10,000.00</u>

**Note 10: Other Liabilities**

**Current**

Grants Paid In Advance	58,159.02	37,675.00
	<u>58,159.02</u>	<u>37,675.00</u>

**Woor Dungen Inc**  
**Statement by Members of the Committee**  
**For the year ended 30 June 2021**

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The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents fairly the financial position of Woor Dungen Inc as at 30 June 2021 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

*Naomi Murphy*

President

*A. Flynn*

~~Member~~ Secretary

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The accompanying notes form part of these financial statements.

**Woor Dungen Inc**  
**Independent Auditor's Report to the Members**

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

### **Opinion**

We have audited the financial report of Woor Dungen Inc (the association), which comprises the Statement by Members of the Committee, the Income and Expenditure Statement, Balance Sheet as at 30 June 2021, a summary of significant accounting policies and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 30 June 2021 and [of] its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Reform Act 2012.

### **Basis for Opinion**

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

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

### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of Associations Incorporation Reform Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Reform Act 2012 and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

**Woor Dungin Inc**  
**Independent Auditor's Report to the Members**

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

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

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

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

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Signed on :

29/10/2021



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Chris Sheppard,

Ingrams Accounting Group

Suite 18, 25 Claremont Street, South Yarra