

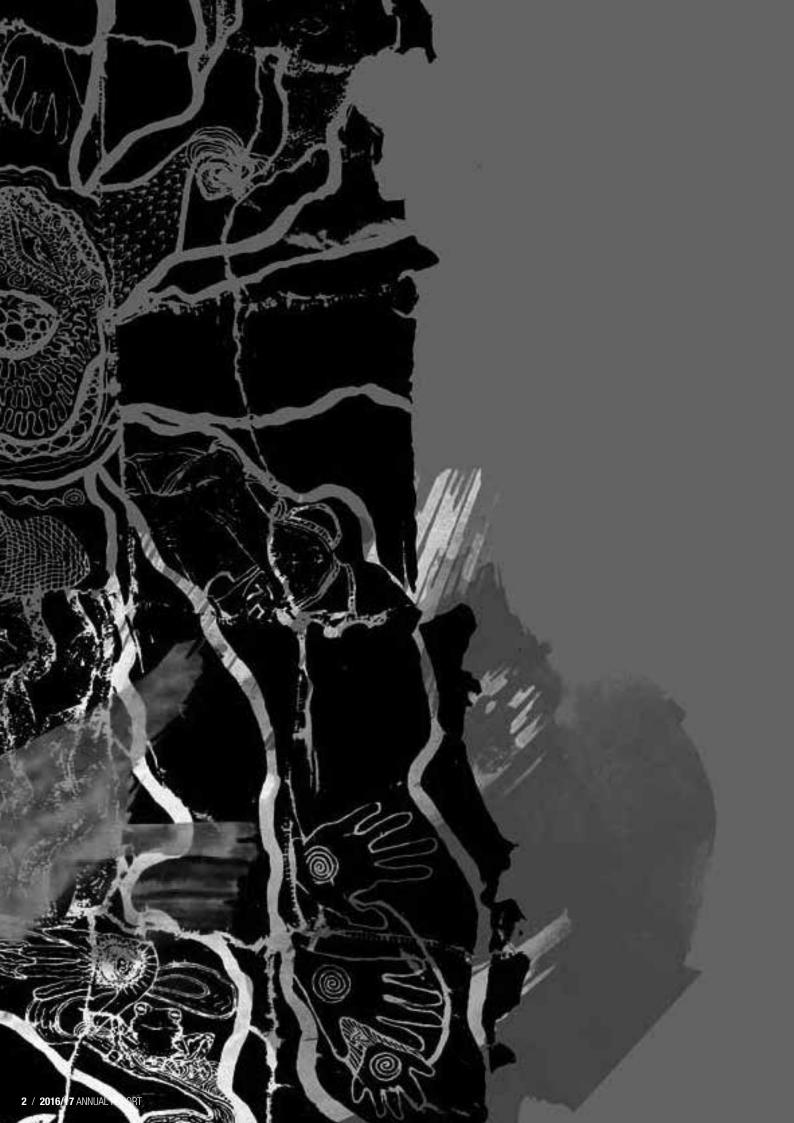
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GUNDITJMARA ABORIGINAL COOPERATIVE ANNUAL REPORT | 2016-2017



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CHAIRPERSON'S REPORT

Dear Members,

On behalf of the Board of Directors I am pleased to present the 2016-17 Gunditjmara Aboriginal Cooperative Annual Report.

This has been a year of significant change both internally and externally for Gunditjmara, we have strengthened the Governance systems and processes to ensure we are operating a compliant and efficient organisation. The current State Governments policy on Aboriginal self-determination has and is starting to make impacts. The reforms currently underway will, in part, shape how Gunditjmara move into the future and will continue to advocate for our community to ensure all reforms have considered the needs of our community.

Over the last year we have seen growth in the organisation which is a part of current reforms, we have reviewed most of our Governance systems, to ensure we are in compliance with standards, regulations and legislation which will support the improvements of service delivery to community and in light of the potential future growth of Gunditjmara. We the Board remain to be effective discharging of its responsibilities with respect to overseeing all aspects of Gunditjmara's corporate governance, financial reporting, control and audit functions and management of financial risk, these systems will continue to be improved and strengthened.

I am pleased to say that we, as the Board, have come out of this past twelve months with all funding obtained been accounted for and spent accordingly as set out in funding agreement contracts. The Board continue to build a deeper knowledge, understanding, oversight and commitment that will ensure continuous improvement of services and programs. The Board are proud of our staff who have demonstrated on a daily basis their commitment to our organisation and community. The Board would also like to thank staff for their understanding and support during the past twelve months with the organisation restructure that took place, as we know change can be difficult but staff have shown tremendous resilience to get on with business to provide a service for our community.

Finally I wish to take this opportunity to thank my fellow Directors who supported me during this financial year as Chairperson. On behalf of the Board of Directors I would like to thank Jarrod Clarke who held the role as Chairperson for the previous year. I would also like to thank Jason Kanoa for his efforts as the incoming CEO and acknowledge that all deal with the many day to day challenges of running a valuable fast paced wrap around service in the best interests for our members, clients and patients. To our supporters, both financial and in-kind who believe, as we do, that the community benefit greatly from the support Gunditjmara is able to offer them, we say a heartfelt thank you.

The Board would also like to make a special thanks and acknowledgement to Jill Gallagher and the VACCHO support staff who have supported Gunditjmara with the restructure, the implementation of new IT systems and the specialists support provided and the general expertise and wisdom during the year.

We, the Board, look forward to the year ahead with optimism and pride. Here's to a successful 2017-2018.

Regards

Billy McGuiness Chairperson

CEO'S REPORT

Welcome all

I am very proud to be present my first Gunditjmara Aboriginal Cooperative Annual Report 2016-17.

Since my commencement as CEO in April, I walked into an organisation that was in the midst of significant change with internal restructuring going on, to strengthen the work Gunditjmara provide as well as the significant external changes coming out of Government both State and Commonwealth. The road travelled so far has been relatively smooth and through the collective efforts of our senior management, staff and directors, we will push ahead and continue to build our capacity internally by continuously improving our structures and systems.

I have met with numerous government agencies and mainstream service stakeholders; firstly, to get to know the lay of the land and its responses, and to further strengthen our rapport and partnerships with stakeholders. We will continue to ensure that we are building meaningful working relationships together to achieve outcomes for our community. Thus far I have been encouraged by the willingness and eagerness of stakeholder services wanting to work with Gunditjmara which is most welcome.

Community engagement activities have been ramped up this year as we have held numerous lunches, dinners and community activities over the past twelve months. Some of the highlights being, another successful NAIDOC Week. Celebrations in particular were our flag raising here at our Kepler Street site, and finishing the week with a Children's Family Day at our Harris Street site, with really good attendances at both. Our community lunches/dinners have been attended well also, we have a bit of team building competition going on between staff with each of our divisions challenging each other's cooking ability, as well as providing community in attendance an opportunity to hear from staff on the work their particular units provide for community. Gunditjmara have made the decision to become a provider in the child welfare system. This is a real growth area for ACCO's across the state with the current government committing to transitioning all Aboriginal children in the Out-of-Home Care to ACCO's through its Road Map to Reform. We will be taking on the responsibility of case managing Koori Kids in Kinship Care first of all, and after we build our capacity in this space will look to take on Foster Care placements case management. The benefits of culturally appropriate response for Aboriginal children in Out-of-Home Care has been well documented and has evidence that indicates to have better outcomes for Aboriginal children in the child welfare system.

There are a number of reforms currently underway at Commonwealth and State level that will have an impact on how we deliver services; some for noting is the NDIS roll-out which went live in October for our region. Gunditjmara is still considering if we will become a NDIS provider as there needs to be conversations had with the sector and our community before a decision is made. There will be changes coming in regards as to how our ACCHO's will be funded into the future. Communication coming from the Commonwealth and NACCHO is that the funding model will be moved to an individualised funding model away from the current block funding we receive.

The Health clinic is aiming for best practice to achieve a more comprehensive wrap-around health response for our community and we have seen a number of new staff come on board to achieve this which is fantastic. I want to highlight that we recently were successful in acquiring a Koori Maternal Child Health position. The reason I wanted to share this is that out of the ten successful partnerships across the state, Gunditjmara were the only Aboriginal organisation to lead in this pilot. This is fantastic and emphasises the fact that Gunditjmara is being self-determining and taking the lead as it should be for our community responses. The medical clinic will continue to look at the models of care with hope of making our care culturally safe and appropriate. I am continually looking for improvements of how we best meet the needs of the community and will continue to consult with staff and community members as to what is the most pertinent issues that, we believe, as areas that need to be addressed. I would like to commend the Victorian State Government's self-determination and treaty agenda which is long overdue and we need to make the most of it and ensure all Aboriginal people reap the benefits. Its recognition that self-determination is an essential platform to achieving sustainable outcomes for Aboriginal communities.

I would like to acknowledge the support from the Board's Chairperson Billy McGuinness and other Gunditjmara Board members, senior management and staff. I would also like to acknowledge Jill Gallagher for her guidance and support from the very beginning as it made my transition into the role more seamless. But most importantly I would like to give special appreciation to the Gunditjmara community for welcoming me back to my ancestral spiritual lands.

All in all my introduction to the Gunditjmara Aboriginal Cooperative has been an amazing experience and I have enjoyed engaging with everyone. I am confident in the current and future direction of Gunditjmara and believe we are well placed to current and future challenges. We will continue to build a sustainable organisation to ensure our services and programs are that of excellence. I look forward to the year ahead!

Kind regards

Jason Kanoa Chief Executive Officer



The Gunditjmara, Aboriginal Cooperative is an independent community based not for profit organisation in Warrnambool Victoria, Australia.

Founded in 1979 by a group of dedicated volunteers from the local Aboriginal Community and officially incorporated in 1982 under the Victorian State Cooperatives Act, we have grown from a small group of dedicated volunteers to an organisation with 313 members and directly employ forty-eight staff members comprising of forty three full time employees and five part-time employees.

Gunditjmara is, a locally owned culturally appropriate Aboriginal Community Controlled Health and Social Welfare organisation that operates under the philosophy of Aboriginal Community Control in all that we do.

BELONGING TO PERSON

Gunditjmara means 'belonging to person' and the Gunditjmara Nation, in what is now western Victoria, shares borders to the west with the Buandig people, to the north with the Jardwadjali and Djab wurrung peoples, and to the east with the Girai wurrung people.

Gunditjmara were traditionally river and lake people, with Framling-ham Forest, Lake Condah and the surrounding river systems being of great importance to us both economically and spiritually.

With an Indigenous population today projected to grow 12% per annum over the next 10 years, we are the fastest growing population group in the area. Gunditjmara Aboriginal Cooperative is a resource for all Indigenous people in the community and as the population grows and changes, we will continue to look for new ways to be inclusive and responsive to community need.

While the aged population will grow creating increased demands for culturally appropriate aged care, our children are our future. That's why it's important for the Gunditjmara Aboriginal Co-operative to not just create job opportunities but to provide a pathway to management opportunities for tomorrow's Indigenous leaders.

ABORIGINAL COMMUNITY CONTROL

'Aboriginal Community Control means the empowering of a Community through the adoption of appropriate organisational structures which enable all Aboriginal people in the local Community the opportunity to be represented as members and to be involved in the decision making process and, therefore, the right to participate and contribute to the goals, structure and operations of its services.

The process of Aboriginal Community control in the area of health means that an Aboriginal Health Service is independent and autonomous and is controlled by the local Aboriginal Community it serves in order to provide culturally appropriate health care to meet its health needs as defined by that Community.

Aboriginal Community control is central to achieving and maintaining cultural well-being and is therefore essential to the philosophy and operations of Aboriginal Health Care services.

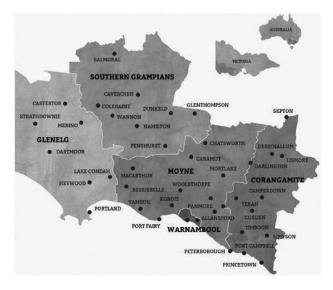
Aboriginal Community control is also about responsibility and accountability to the Community having regard for local cultural perceptions and imperatives.

The essence of Aboriginal Community control, in this context, distinguishes it from all other methods of control by the coming together of minds and experiences, harnessing talent and diverse abilities from within the local Aboriginal Community towards regaining and maintaining its well-being.'

Gunditjmara's Head office operates from 135 Kepler Street, Warrnambool and accommodates our Corporate Services and Community Care Programs which consist of Child Youth and Adult Support Services and Aged Care and Disabilities Services. Gunditjmara's Health Services operates from 3 Banyan Street and offers GP services who are fully supported by Practice Nurses, Social Emotional Wellbeing Officer, Alcohol and Other Drugs Diversions Officer, Community Midwife, Aboriginal Health Workers, and an extensive range of Specialists and visiting Allied Health professionals who offer a complete variety of medical and community health services.

Gunditjmara's programs are wide-ranging and are designed to respond to the needs of Aboriginal people in the wider Warrnambool region including the Shire of Moyne, Framlingham, parts of Corangamite Shire, as well as parts of South West Grampians Shire and Glenelg Shire.

Our purpose is to provide services and programs to improve the health of our community, serve the



needs of our Members and the wider Indigenous community, provide opportunities for economic advancement, and to support the cultural wellbeing of our people.

This is the Gunditjmara way and this is what we hold as our primary aim.

(Extract from the AH&MRC Constitution. See also the National Aboriginal Community Control Health Organisation's (NACCHO) definition.)

WHAT WE DO:

Vision, Purpose and Values

At Gunditjmara our aim is to improve the health and social welfare for the Warrnambool Aboriginal and Torres Strait Islander community and to ensure our long term sustainability by creating new economic opportunities.

We aim to improve the quality of life for our community through strengthening Gunditjmara's commitment to practical reconciliation between the wider community and the Indigenous community.

Vision Statement

'A united, strong, proud and healthy Aboriginal community'.

Purpose

Gunditjmara Aboriginal Cooperative exists to provide community controlled, culturally appropriate services that meet the identified needs of people in the Aboriginal community and their families within our region.

Values

- We are COMMITTED to a positive and healthy future for our community and organisation
- We RESPECT our history, culture, our families and)community
- We continue to strengthen and expand our PARTNERSHIPS with other organisations

Our Primary Activities:

The primary activities of the Cooperative are to provide, and/or facilitate the provision of the services as listed below to the Aboriginal community of Warrnambool and the Western District of Victoria

- Health and related services;
- Cultural and educational activities;
- Housing and accommodation;
- Aged and Child care;
- Employment, training and education; and
- A Juvenile Justice Program.

ABOUT US

To support our Community in 2016 - 2017 Gunditjmara provided the following programs and services:

CORPORATE SERVICES

Finance and Asset Management Quality Assurance Administration

CHILD, YOUTH AND ADULT SUPPORT SERVICES

Aboriginal Family Led Decision Making Program Integrated Family Services Indigenous Family Violence Support Koori Youth Justice Program Leaving Care Program Indigenous Tenancies at Risk Program Housing

COMMUNITY CARE PROGRAM

Community Aged Care Package and Linkages Program Home and Community Care (HACC)

HEALTH SERVICES

General Practice Clinic Aboriginal Dental Clinic Medical Transport Alcohol and Other Drugs Program

CHRONIC DISEASE MANAGEMENT

Healthy Lifestyle Program Aboriginal Health Promotions and Chronic Care Program Closing the Gap Program

KOORI MATERNITY SERVICES

Maternal and Child Health Program Community Midwife Koori Pre-School Program

HOW WE ARE STRUCTURED

BOARD OF MANAGEMENT

The organisation is structured via a three-tiered system comprising of the following:

- 1. <u>MEMBERS</u>: whom have a direct democratic voice and voting rights over the Strategic direction/ mission of the organisation.
- 2. <u>BOARD OF DIRECTORS:</u> that comprise of seven volunteer members who are voted on by the general Membership via an open election process at an Annual General Meeting. Board Members typically serve three year tenures and conduct business inline with the organisations own Model Rules/Constitution and the overarching Cooperatives Act.

The Gunditimara Board of Directors have a range of Governance expertise and experience and display extraordinary commitment by attending monthly Board meetings. The following members sat as Directors during July 2016 - June 17:

Alicia Bates Shane Bell Jarrod Clarke Brian Davis Tristin De Bono Karana Morgan Lee Morgan . Billy McGuinness Kenneth McKean Tracey Roach Linda Smith Louise Wackett Raelene Walker

A critical role of the Board, in a nutshell, is

- To determine, review and maintain the vision, purpose and values of Gunditjmara, and approve short and long-term strategies,
- Approve annual budgets and expenditure over pre-specified limits,
- Appointment, performance evaluation of the CEO,
- Risk oversight,
- Provide a check on the integrity of external financial and
- 3. <u>OPERATIONS</u>: that the Board of Directors devolve to the CEO responsibility for overall management of the day-to-day delivery of programs and services to the community.

The operations include a strong middle management level comprising of an Operations Manager and four Managers who's primary mandate it is to manage the four distinct Divisional areas within Gunditimara operations. The four divisional areas comprise of Corporate Services Division, Aged Care & Disabilities Services Division, Health Services Division and Child Youth and Family Services Division. The Team Leader also ensures that each Divisional area and program is focused on achieving Funding Service Agreement targets, supporting each staff member in their job role, ensuring staff are supporting and empowering clients and also ensuring that programs that are offered to members and clients are, at all times, aligned to the Mission of Gunditimara and continually aiming for innovation and best practice.

Gunditjmara has an annual operating budget of approximately \$3.4 million and we deliver our services presently across three separate locations. Our current Head office is located at 135 Kepler Street Warrnambool and accommodates our Aged Care and Disabilities, Child Youth and Adult Support Services and Corporate Services Divisional teams as well as two programs from the Health Divisional area. Our second site situated at 3 Banyan Street Warrnambool accommodates our Health Divisional team and our third site is situated at 64 Harris Street, Warrnambool which accommodates our Kooramook Playgroup, Parent Education Program and other various Cultural programs.

FUNDING APPRECIATION LIST:

The ongoing and much needed funding support from our various government and non-government partners enables Gunditjmara, making it all the much easier to;

- improve and update facilities resources and equipment,
- introduce new services and programs as well as build on existing service offerings.

These actions have a tangible flow on effect to meeting the needs of our community and members. We would like to extend a word of thanks and acknowledge to the funding contributions during the year from the following government organisations.

- Department of Health & Human Services (DHHS)
- Department of Health (DOH)
- Department of Prime Minister and Cabinet (DPM&C)
- Department of Education and Training Victoria (DET)
- Victorian Aboriginal Community Controlled Health Organisation (VACCHO)
- Western Victoria Primary Health Network (WPHN)
- Pharmacy Guild of Australia

OUR FUTURE:

Our strategic plan maps out our commitment to strengthen our business and build better links with the community over the remaining two years. The Board is scheduled to review the strategic plan in 2018.

Our aim is to improve health and social outcomes for the Warrnambool Aboriginal and Torres Strait Islander community and to ensure our long term sustainability by creating new economic opportunities. We aim to improve the quality of life for our community through strengthening Gunditjmara's commitment to practical reconciliation between the wider community and the Indigenous community.

We are committed to regular reviews of the progress being made against this strategic plan and we will achieve this by ensuring that bi-monthly progress reports are presented to the Board and that a progress report against each of our goals is presented to the community at each Annual General Meeting over the remainder of the next two years.

HOW WE ARE STRUCTURED

<u>PEOPLE</u> - AS INDIVIDUALS AND FAMILIES OUR PEOPLE ARE HEALTHY AND STRONG

Rationale: Gunditjmara Aboriginal Cooperative is involved in many initiatives to close the gap' between Aboriginal and non-Aboriginal people by focussing on positive physical, emotional and spiritual wellbeing and addressing chronic health needs.

Objectives:

- Respond to identified health needs of people of all ages, in a holistic and family oriented way that directly improves health outcomes for the community and their families
- Initiate and develop educational programs that support an 'active service model' rather than an overreliance on clinical Services.
- Strengthen the health workforce to better identify and respond to the health needs of our Community
- Enhance systems that improve collaborative approaches to health and wellbeing services including partnerships across the agency and with non-Aboriginal services.

<u>COMMUNITY</u> - AS DIVERSE GROUPS OF ABORIGINAL PEOPLE OUR COMMUNITY IS PROUD AND INVOLVED

Rationale: Gunditjmara Aboriginal Cooperative builds pride in the Aboriginal community in the region including historical and cultural identity.

Objectives:

- Provide effective communication within and external to the Aboriginal community and the organisation to promote cultural and historical knowledge; and opportunities for increase access and participation.
- Identify and address service gaps for people of all ages to ensure we are responsive to community needs
- Confront critical social issues relating to positive family relationships, housing, legal and justice systems
- Improve community access to economic outcomes such as education, employment and training
- Recognise, promote and celebrate community achievements

ORGANISATION - A COMMUNITY CONTROLLED COOPERATIVE OUR ORGANISATION IS SKILLED AND EFFECTIVE

Rationale: Gunditimara Aboriginal Cooperative is growing and changing to identify and meet the needs of the community - we see a link between a stronger organisation and a stronger community.

Objectives:

- Strengthen governance and management arrangements that enable the organisation to meet ongoing changes within and external to our organisation
- Ensure the long-term financial sustainability of the organisation by managing resources effectively and developing new opportunities and social enterprise, for example cultural tourism
- Support employees and volunteers to grow, learn, develop and deliver highly effective services and programs
- Provide facilities that meet community need and create opportunities for pride, participation and access to services
- Where applicable, meet or exceed national key performance indicators and commitments within operational business and funding plans.

HIGHLIGHTS & FAST FACTS

The following selected highlights from 2016-17 are just some examples of the fine work of Gunditjmara staff and the Aboriginal Community.

GOVERNANCE

Successful overhaul of governance with implementation of governance best practice, election of board members in March and board members engaging in professional development

MANAGEMENT

Successful recruitment of Chief Executive Officer, Operations Manager, Primary Health Care Manager and Finance Manager.

Restructure of organization into divisions and teams. This is ongoing as our programs and funding change.

Implementation of accountability framework within Cooperative whereby employees have work plans and provide monthly reports

Improved financial management and budgeting processes

SERVICE DELIVERY

Successful mid-term accreditation for our Home & Community team (HACC)

Successful 3-year accreditation for our medical centre

Funding renewed for Closing The Gap program, Integrated Family Violence program and Aboriginal Family Led DeciOsion Making program

Introduced program hosted community dinners and meetings

Appointment of Ken Brown as Smoking Cessation Coordinator

CORPORATE

Recruitment of Human Resource Coordinator

Established social media profiles

Process commenced to upgrade policies and procedures

HOUSING AND PREMISES PROGRAM

The primary objective of Gunditjmara's Housing and Property Program is to provide sustainable and affordable housing for the local Indigenous community. In doing this we also aim to maintain successful and sustainable tenancies and this is demonstrated by the low turn-over rate on tenants in the program.

Affordable housing in South West Victoria is invariably in high demand and where we are unable to meet the housing needs of our members we work to improve access to existing housing in the Warrnambool area through The Department of Health and Human Services Housing program and Aboriginal Housing Victoria.

The Housing worker manages and ensures that the 12 rental properties are maintained to an appropriate standard as per the Housing Accreditation Standards.

HOME AND COMMUNITY CARE PROGRAM FOR YOUNGER PEOPLE AND COMMONWEALTH HOME SUPPORT PROGRAM

The HACC PYP and CHSP Programs provide funding for services which support older people and people with disabilities and their carers.

The CHSP target group encompasses Aboriginal people 50 years of age and over with moderate disabilities whilst HACC supports younger people with moderate disabilities and their unpaid carers.

These services provide basic support and maintenance to people living at home and whose capacity for independent living is at risk, or who are at risk of premature or inappropriate admission to longterm residential care.

Eligibility for services is not based solely on age but on the level of difficulty a person experiences in carrying out tasks of daily living.

These services can assist in restoring people's independence at home and in the community. They complement and supplement but do not replace what you can do for yourself. The HACC PYP & CHSP Programs target its services to those who have the greatest need. Gunditjmara Aboriginal Cooperative will assess your needs and provide you with information about your choices.

We welcome any enquiries you may have about how our services can assist you in meeting your needs.

Service provision may be long term or short term as part of the wellness and restorative approach used by Gunditjmara and guided by client service agreements and case plans.

Fees and Charges

There is currently no fee for services provided by the Gunditjmara Aboriginal Cooperative HACC/CHSP programs at this stage.

CORPORATE SERVICES DIVISION

The corporate division which is situated at 135 Kepler Street, Warrnambool comprises of our CEO, Jason Kanoa and EA to the CEO and Board, Annette Ludeman. Operations Manager, John Coxon, Human Resource Coordinator Susan Kay, Administration and Communications officer Natasha Douglas, Practice Manager Julieanne Crow, Finance Manager Taff Chitava and Finance officer, Margaret Revell.

People within the corporate division are critical to the efficient daily operations of the Cooperative, including the health care clinic. The corporate group are responsible for the following: recruitment, finance, media and stakeholder communication, Gunditjmara fleet management (IT, telephones, vehicles, properties etc.), are also responsible for ensuring that staff receive ongoing core training and professional development and also ensuring that the organisation meets its risk and compliance obligations.

Technically the Cooperative is not funded for administration costs. Our funders allow us to shave 25% from funded revenue to cover the cost of providing corporate support. Our catch-cry within the corporate group has become 'eyes on the money' – this reflects our desire to understand where our revenue derives from and how we spend our money. From the board, to senior management and in some instances even down to individual program level, our Finance Manager has prepared and shaped budgets and improved awareness. Each month meetings are held to discuss the actual spend against projected spend and through board meetings and staff meetings, both community and employees are continually aware of our financial state. Together Taff Chitava and Margaret Revell monitor purchases and expenses and ensure our processes and procedures are followed.

The addition of Susan Kay to the corporate group as Human Resource coordinator has enabled our recruitment and employment processes to become streamlined and increasingly professional. This was a critical role to fill as witnessed by the increasing number of new roles being advertised in the latter half of the year. The number of new employees is expected to continue to grow throughout the 2017-18 year.

Natasha Douglas has taken on an expanded role. While also being 'the face' of the Cooperative, Natasha has also successfully grown our social media profile, produced newsletters, organised community dinners and meetings and taken on a more in-depth administration role. Our plans for the 2017-18 year are to expand the administrative function by implementing a traineeship program.

We still have one role to fill within the corporate group, that being for a Quality Compliance and Review officer. It is expected this role will be filled during the first half of the 2017-18 year and will be a welcome relief as our compliance regime becomes increasing time consuming. Without someone in this role we continue to place our program funding at risk.

With the resignation of Katie Clark our previous board secretary, the Board made a decision to combine the roles of CEO's PA and Board Secretary. This role is now fulfilled by Annette Ludeman who provides support for the CEO and Operations Manager while also liaising with board members, preparing the board meeting agenda and reading papers and preparing minutes from board meetings.

With a new team and some people stepping up into new roles the corporate group is looking forward to an exciting and busy year in 2017-18.

NAME	TITLE	COMMENCEMENT	YEARS OF Service
Glenda Thompson	Aged Care and Disabilities Manager	1st. April 1997	20
Beverley Harrison	Medical Transport Driver	28 May 2001	16
Georgina Taylor	Aboriginal Health Practitioner	1 July 2001	15
Annette Ludeman	PA to CEO / Administration Supervisor	5 July 2004	12
Frances Cornelissen	Home and Community Care Team Leader	9 November 2004	12
Roma Gaye Morrissey	Practice Nurse	27 May 2005	12
Kenneth Brown	Aboriginal Health Worker	2 July 2007	9
Roslyn Britton	Close the Gap Family Support Worker	3 September 2007	9
Jenny Sack	Medical Receptionist	15 October 2007	9
Joonathon Duffy	General Practitioner	18 January 2008	9
Carly Ahearn	Aboriginal Health Promotions- Chronic Care Nurse	22 June 2009	8
Annie Bertram	South West Aboriginal Health Partnership Coordinator	23 June 2009	8
Kaye Netherway	Community Midwife	2 November 2009	7
Anita McKenzie	Aboriginal Family Led Decision Making Community Convener	2 June 2010	7

LONG SERVING GUNDITJMARA EMPLOYEES

PRIMARY HEALTH SERVICES DIVISION

During this past year, the Gunditjmara Aboriginal Health Service has continued to be very busy in providing Allied Health, GPs and Specialists culturally safe, bulk billing services to the Aboriginal and non-Aboriginal community of Warrnambool and outlying areas of South West Victoria. Our General Practitioners are fully supported by Aboriginal Health Practitioners, Tackling Indigenous Smoking Worker, Chronic Care Nurse, Koori Maternity Service Community Midwife, and an extensive array of professionals who provide and offer a complete variety of medical and community health services from a medical, social and wellbeing perspective.

Enhanced service provision includes:

- Koori Maternity Services Program
- Tackling Indigenous Smoking Program
- Aboriginal Health Promotions and Chronic Care (AHPACC) Program
- Care Coordination and Supplementary Services (CCSS) Program
- Dental Services in partnership ;with South West Healthcare Dental Service
- South West Aboriginal Health Partnership (SWAHP)

The relevant programs are based on a holistic model of health care that aims to empower the local Aboriginal Community to improve their own life circumstances and well-being and this is facilitated by the provision of wrap around services and support services such as transport.

The health service has continued to contribute to positive health outcomes by tailoring the health focus to community needs. The Koolin Balit strategic directions for Aboriginal Health 2012 - 2022 and the Gunditjmara Strategic Plan 2014 - 2019, together with Gunditjmara's organisational vision to be a united strong proud and healthy Aboriginal community, informs some of the health priorities such as:

• Closing the gap in life expectancy for Aboriginal people,

- Addressing and reducing the risk factors such as smoking and obesity.
- Promoting health life style choices.
- Fostering a whole-of-life engagement beginning with a healthy start to life, healthy childhood, transitioning to a healthy adulthood and providing care for older people.

CLINICAL DATA:

During this reporting year, a reduction in the number of GPs providing services has reflected an overall reduction in key client clinical data indicators identified below in the number of ATSI Health Assessments, Episodes of Care and Individual Clients serviced. These numbers are expected to increase in the next year as we increase GP provision of services and proposed patient numbers accessing the health service.

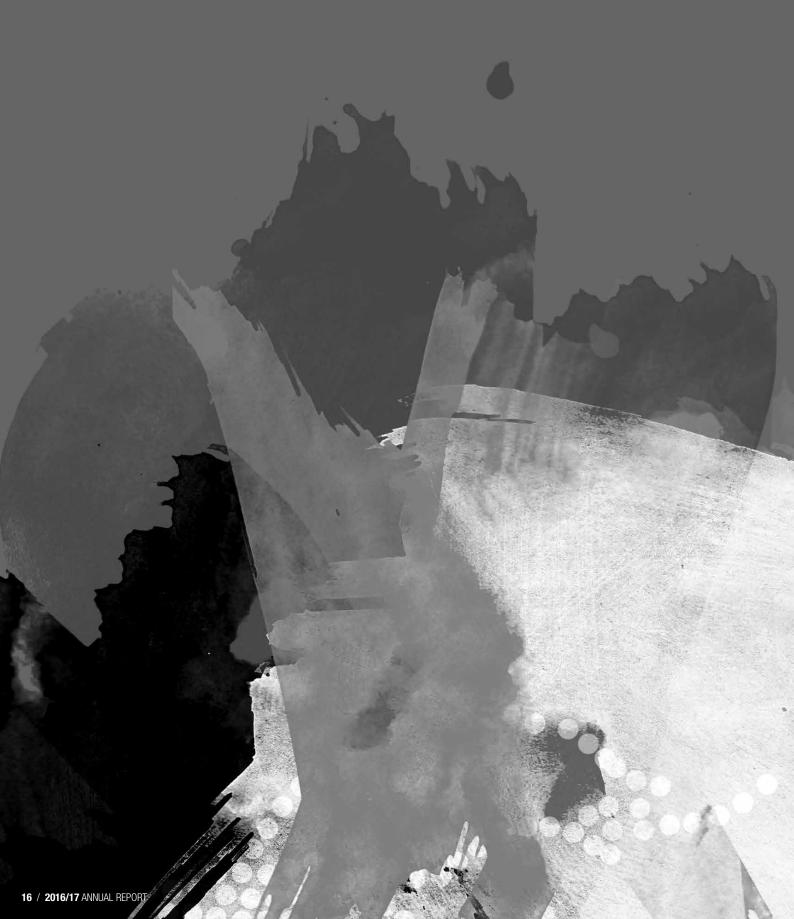
MAJOR ACHIEVEMENTS:

The following major achievements have been reported:

- Complete review of all health service operations, policies and procedures, promoting quality improvement and working towards gaining reaccreditation with General Practice Accreditation (GPA).
- Preliminary discussions to expand allied health service provision to include proposed Psychological, Optometry and Diabetes Education services in 2018
- Liaising with Murray City Country Coast (MCCC) GP Training to re-engage GP Registrar training at health service in 2018
- Successful funding joint submission with Warrnambool City Council Maternal Child Health Service to the AMCHI project
- The transport service does an outstanding job, transporting 571 clients to the health service and onto specialist services
- Conducting health checks re-affirms the promotion of preventative health care

- Commenced discussions with South West Healthcare to increase Dental service provision to weekly in 2018
- Health Service staff education and training regarding the Medicare Benefit Schedule to further streamline client care
- 23 ATSI Health Checks conducted with Indigenous males participating in the Warrnambool Clontarf Academy
- Clinical Data Cleansing in Communicare has resulted in understanding our population health needs of clients who visit the health service and can result in health team members proactively targeting health care needs in 2018.

Clinical Data.									
ATSI He	ATSI Health Episodes of Care			Individual Client's serviced					
Assess	ments								
		ATSI Non ATSI		ATSI		Non A	TSI		
15/16	16/17	15/16	16/17	15/16	16/17	15/16	16/17	15/16	16/17
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GUNDITJMARA ABORIGINAL COOPERATIVE **FINANCIAL REPORT**



DIRECTOR'S REPORT

Your Directors present their report on the Co-operative for the financial year ended 30 June, 2017.

The names of the Directors in office at any time during the year or since the end of the year are:

Jarrod Clarke (resigned 18 November 2016)Karana Morgan (resigned 29 July 2016)Linda Smith (resigned 18 November 2016)Lee Morgan (appointed 19 March 2016)Billy McGuinness (appointed 19 March 2016)Louise Wackett (appointed 25 March 2017)Shane Bell (appointed 25 March 2017)Kenneth McKean (appointed 15 August 2016, resigned 25 March 2017)Brian Davis (appointed 25 March 2017)Alicia Bates (appointed 9 September 2016, resigned 25 March 2017)Tristin DeBono (appointed 14 August 2017)Tracey Roach (appointed 19 March 2016, resigned 3 February 2017)Robert Eccles (appointed 14 August 2017)Raelene Walker (appointed 25 March 2017, resigned 8 May 2017)

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

The principal activity of the Co-operative in the course of the period under review, has been to assist the social development of Aboriginals in and around Warrnambool. There were no significant changes in the nature of this activity during the financial year ended 30 June, 2017.

The net amount of the surplus carried forward for the continuation of the Co-operative's programs for the financial year was \$167,095 (2016 - \$452,354). No amounts were transferred to or from reserves and provisions during the period other than those disclosed in the accounts.

No matters or circumstances have arisen since the end of the financial year, which significantly affected or may significantly affect the operations of the Co-operative, the results of those operations, or the state of affairs of the Co-operative in future financial years.

Likely developments in the operations of the Co-operative and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Co-operative.

The Co-operative's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

No dividends have been paid or declared since the start of the financial year.

No options over issued shares or interest in the Co-operative were granted during or since the end of the financial year and there were not options outstanding at the date of this report.

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 Co-operative.

No person has applied for leave of Court to bring proceedings on behalf of the Co-operative or intervene in any proceedings to which the Co-operative is a party for the purpose of taking responsibility on behalf of the Co-operative for all or any part of those proceedings.

The Co-operative was not a party to any such proceedings during the year.

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

B McGuinness

Director

Director

Dated this 29 day of September 2017.

Shane Bell

STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017 \$	2016 \$
WOONE			
INCOME Recurrent Funding		2 620 690	2 670 219
Sundry and Non Recurrent Grants		2,629,680 187,642	2,679,318 396,406
Interest		14,265	17,618
Refunds		439,306	593,533
Rental & Equipment Hire		125,746	134,127
Other Income		3,272	15,610
Profit on Sale of Non-Current Assets		(2,102)	3,000
	-	3,397,809	3,839,612
EXPENDITURE			
Administration Costs		(17,866)	(16,751)
Advertising		(2,555)	(4,837)
Annual Leave (Movement in Provision)		20,127	(11,056)
Bank Charges		(1,777)	(2,308)
Board Costs		(4,941)	(8,091)
Catering/Meals		(8,887)	(8,623)
Cleaning		(39,080)	(40,601)
Electricity & Gas		(31,391)	(26,453)
Hire of Venue		-	(562)
Interest Paid		(33,779)	(37,457)
Long Service Leave (Movement in Provision)		673	(37,707)
Memberships Motor Vehicle Costs		(2,187) (37,986)	(23,541)
Postage		(37,980) (4,040)	(61,554) (3,422)
Printing & Stationery		(22,865)	(26,801)
Professional Costs		(52,806)	(61,515)
Program Costs		(138,053)	(165,210)
Rent & Rates		(54,019)	(56,465)
Repairs & Maintenance		(85,383)	(6,617)
Sundry Staff Costs		(41,908)	(43,142)
Superannuation		(178,165)	(199,273)
Telephone		(48,478)	(79,651)
Training		(16,691)	(7,853)
Travel Expenses		(38,927)	(15,567)
Wages		(1,980,816)	(2,142,227)
Workcover	-	(37,088)	(37,109)
	-	(2,858,888)	(3,124,393)
SURPLUS/(DEFICIENCY) FOR THE YEAR PRIOR TO DEPRECIATION,			
WRITE DOWN OF LAND & BUILDINGS AND GOVERNMENT EQUITY			
ADJUSTMENTS		538,921	715,219
Depreciation		(171,242)	(166,068)
Write Down of Land and Buildings		-	(96,797)
Write Down of Plant & Equipment		(13,964)	-
Adjustment Government Equity in McKnight Street		(186,620)	-
SURPLUS/(DEFICIENCY) FOR THE YEAR	-	167,095	452,354
	•		

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017	2016
SURPLUS/(DEFICIENCY) FOR THE YEAR		167,095	452,354
OTHER COMPREHENSIVE INCOME			
Adjustment on Revaluation of Land & Buildings		517,361	-
TOTAL OTHER COMPREHENSIVE INCOME FOR THE YEAR	_	517,361	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	=	684,456	452,354
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO MEMBERS		684,456	452,354

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017

	Notes	2017 \$	2016 \$
CURRENT ASSETS			
Cash and Cash Equivalents	2	2,952,334	1,986,587
Trade and Other Receivables	3	46,978	56,679
Other Assets	4	545	1,657
	_	2,999,857	2,044,923
NON CURRENT ASSETS	_	0.004.700	
Property, Plant and Equipment	5 _	6,031,783	5,854,172
TOTAL ASSETS	_	9,031,640	7,899,095
	•		
Trade and Other Payables	6	900,734	408,532
Employee Provisions	7 8	150,430	133,923
Borrowings	° _	43,440 1,094,604	<u>43,440</u> 585,895
		1,094,004	565,695
NON CURRENT LIABILITIES			
Employee Provisions	7	30,821	48,001
Borrowings	8	539,918	583,358
	_	570,739	631,359
TOTAL LIABILITIES	_	1,665,343	1,217,254
NET ASSETS	_	7,366,297	6,681,841
EQUITY			
Members Capital		158	158
Asset Revaluation Reserve		532,361	-
Reserves		821,210	836,210
Retained Earnings	-	6,012,568	5,845,473
TOTAL EQUITY	=	7,366,297	6,681,841

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2017

	Notes	Retained Earnings \$	Members Capital \$	Asset Revaluation Reserve \$	Other Reserves \$	Total \$
Balance at 1 July 2015		5,393,119	158	-	836,210	6,229,487
Loss attributable Total other comprehensive		452,354	-	-	-	452,354
income for the year Transfers to and from		-	-	-	-	-
reserves	_	-	-	-	-	-
Balance at 30 June 2016	_	5,845,473	158	-	836,210	6,681,841
Profit attributable (1) Total other comprehensive		167,095	-	-	-	167,095
income for the year Transfers to and from		-	-	517,361	-	517,361
reserves			-	15,000	(15,000)	-
Balance at 30 June 2017	=	6,012,568	158	532,361	821,210	7,366,297

(1) – includes impact of change in accounting policy per note 1(k).

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from funding and operational sources		3,218,878	3,533,716
Interest received		187,642	396,406
Payments to suppliers		(352,091)	(1,057,883)
Payments to employees		(1,981,489)	(2,104,520)
Finance Costs	_	(33,779)	(37,457)
Net cash generated from operating activities	14 _	1,039,161	730,262
CASH FLOW FROM INVESTING ACTIVITIES Proceeds from Sale/(Payment for Purchase) of Property,			
Plant & Equipment	_	(29,974)	(95,249)
Net cash used in Investing Activities	_	(29,974)	(95,249)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from/(payment to) Borrowings	_	(43,440)	31,098
Net cash used in Financing Activities	_	(43,440)	31,098
Net Increase/(Decrease) in cash held		965,747	666,111
Cash at the beginning of the financial year		1,986,587	1,320,476
Cash at the end of the financial year	2	2,952,334	1,986,587

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017	2016
2. Cook and Cook Envirolants		\$	\$
2. Cash and Cash Equivalents			
Current:		224	CO1
Cash on hand		334	691
Cash at bank		2,952,000 2,952,334	<u>1,985,896</u> 1,986,587
	=	2,902,004	1,900,007
Reconciliation of Cash:			
Cash and cash equivalents	_	2,952,334	1,986,587
·	_	<u> </u>	<u> </u>
3. Trade and Other Receivables			
Current:			
Trade Debtors		46,978	56,679
Less: Provision for Impairment		-	-
		46,978	56,679
4. Other Assets			
Current:			
Prepayments		545	1,657
	_	545	1,657
5. Property, Plant and Equipment			
Land (Independent Valuation 2017)	_	2,470,000	2,470,000
	_	2,470,000	2,470,000
Building (Independent Valuation 2017)		3,895,000	3,638,689
Less: Accumulated Depreciation		-	(170,582)
Less: Government Equity	_	(607,600)	(420,980)
	_	3,287,400	3,047,127
T () , , , , , , , , , , , , , , , , , ,			
Total Land and Buildings	_	5,757,400	5,517,127

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

Note	2017 \$	2016 \$
5. Property, Plant and Equipment (Cont)		
Plant & Equipment (at cost)	318,294	376,639
Less: Accumulated Depreciation	(246,586)	(265,662)
-	71,708	110,977
Motor Vehicles (at cost)	425,117	446,458
Less Accumulated Depreciation	(357,889)	(355,672)
	67,228	90,786
Office Furniture and Equipment (at cost)	373,819	605,404
Less Accumulated Depreciation	(238,372)	(470,122)
	135,447	135,282
Total Property, Plant and Equipment	6,031,783	5,854,172
6. Trade and Other Payables		
Current:		
Trade Creditors	47,381	44,026
Sundry Creditors & Accrued Expenses	55,848	33,259
Annual Leave	149,014	169,142
Payroll Liabilities	22,047	70,550
GST Liability	109,083	91,555
Grants in Advance 1(k)	517,361	
=	900,734	408,532
7. Employee Provisions		
Current:		
Provision for Long Service Leave	150,430	133,923
Non Current:		
Provision for Long Service Leave	30,821	48,001
	181,251	181,924

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017	2016
		\$	\$
8. Borrowings			
Current:			
Bank Loan Secured		43,440	43,440
Non Current:			
Bank Loan Secured		539,918	583,358
		583,358	626,798

9. Reserves

Asset Revaluation Reserve - held in relation to revaluation of land and buildings. Other Reserves - held in relation to statutory grants and property, plant and equipment grants.

10. Contingent Liabilities and Assets

The Director of Housing holds a mortgage over 16-18 McKnight Street Warrnambool Vic 3280.

The Minister for Aboriginal Affairs Victoria holds a first mortgage and National Australia Bank a second mortgage over 135 Kepler Street Warrnambool Vic 3280. The first mortgage may be repayable to the Minister in the following circumstances per the funding agreement:

* immediately on demand by the Minister, if the Grantee is wound up or becomes insolvent or steps are taken to make it so; or

* within 30 days of a written demand by the Minister under clause 14.1; or

* immediately upon settlement of a sale of the Property under clause 14.1.4.

The Aboriginal and Torres Strait Islander Commission holds caveats over the following properties:

- * 4 Granter Street Warrnambool Vic 3280
- * 68 Grafton Road Warrnambool Vic 3280
- * 16-18 McKnight Street Warrnambool Vic 3280

Commonwealth of Australia holds caveats over the following properties:

- * 40 Taits Road Warrnambool Vic 3280
- * 3 Banyan Street Warrnambool Vic 3280
- * 1 Dunroe Court Warrnambool Vic 3280

11. Events After the Balance Date.

The Directors are not aware of any events which have occurred subsequent to balance date which would materially effect the financial statements at 30 June, 2017.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

12. Directors' Remuneration

Income received or due and receivable by all Directors of the Co-operative from the Co-operative and any related Bodies:

Number of Co-operative Directors whose income or fees derived as a result of their directorship of the Co-operative or any related bodies corporate was within the following bands

·	-	2017 No.	2016 No.
\$0 - \$9,9	999		-

The names of Directors who have held office during the financial year are:

Jarrod Clarke	Linda Smith	
Karana Morgan	Tracey Roach	
Alicia Bates	Kenneth McKean	
Lee Morgan	Billy McGuinness	
Brian Davis	Shane Bell	
Louise Wackett	Tristin DeBono	
Robert Eccles	Raelene Walker	

13. Related Party Transactions

The entity did not enter into any contracts with related parties apart from rental agreements for housing provided to family members of Tristin DeBono (current Directors of the Co-Operative) & Raelene Walker (previous Director of the Co-Operative). Rental charged during the year was at less than market value, but was consistent with rental charges for the other residential properties owned by the Co-operative.

	2017	2016
	\$	\$
14. Cash Flow Information		
Reconciliation of Cash Flow from Operations with Profit		
Profit from ordinary activities after income tax	167,095	452,354
Non-cash flows in profit:		
Depreciation	171,242	166,068
Net (loss)/gain on sale of assets	(2,102)	3,000
Write Down of Assets	13,964	96,797
Adj Government Equity in McKnight Street	186,620	-
Changes in assets and liabilities:		
(Increase)/Decrease in Receivables	10,813	87,510
Increase/(Decrease) in Payables	492,202	(113,174)
Increase/(Decrease) in Provisions	(673)	37,707
Cash flows provided by operating activities	1,039,161	730,262

15. Entity Details

The registered office and principal place of business is 135 Kepler Street, Warrnambool Vic 3280.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2017

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a special purpose financial report prepared to satisfy the financial reporting preparations requirements of the *Co-operatives National Law Application Act 2013* and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act). The Directors have determined that the Co-operative is not a reporting entity.

Reporting Basis and Conventions

The Directors have prepared the financial statements on the basis that the Co-operative is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statement that have been prepared in order to meet the requirements of the *Co-operatives National Law Application Act 2013* and the *ACNC Act*.

The financial statements have been prepared in accordance with mandatary Australian Accounting Standards applicable to entities reporting under the *Co-operatives National Law Application Act 2013* and the *ACNC Act* and the significant accounting policies disclosed below, which the Directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous year unless stated otherwise.

The financial report has been prepared on an accrual basis and is based on historical costs unless otherwise stated in the notes. The material accounting policies adopted in preparation of these states are as follows:

Accounting Policies

(a) Income Tax

The Co-operative is exempt from Income Tax under the Australian Income Tax Assessment Act (1997), Section 50-10.

(b) 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.

Freehold land and buildings are measured at their fair value based on periodic, but at least triennial, valuations by external independent valuer, less subsequent depreciation for buildings. Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity, all other decreases are charge to the statement of comprehensive income. If an item of property, plant and equipment is revalued, the entire class of property, plant and equipment to which that asset belongs shall be revalued.

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

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their useful lives commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

As part of funding arrangements, the Government holds a percentage government equity in the McKnight Street property. This has been disclosed in Note 5 as a deduction in the carrying value of Land & Buildings.

(c) Employee Benefits

Provision is made in respect of the Co-operative's liability arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amount expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable alter than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Contributions are made by the Co-operative to an employee superannuation fund and are charged as expenses when incurred. The co-operative is not legally obligated to contribute greater than the 9.5% superannuation guarantee levy. The co-operative has no legal obligation to provide benefits to employees on retirement.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2016

NOTE 1: STATEMENT OF ACCOUNTING POLICIES (cont.)

(d) Cash and Cash Equivalents

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

(e) Impairment of Assets

At each reporting date, the Co-operative reviews the carrying values of its 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 Statement of Comprehensive Income.

(f) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to entities are classified as finance leases. Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction in the lease liability and the lease interest expenses for the period. Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(g) Revenue

Revenue from the sale of goods or rendering of services is recognised upon delivery of goods or service to the customer.

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and 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. If conditions are attached to the grant which must be satisfied before the entity is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor or third party, 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; otherwise the grant is recognised as income on receipt.

Non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in profit or loss.

Donations and bequest are recognised as revenue when received unless they are designated for a specific purpose, where they are carried forward as prepaid income on the balance sheet.

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

(h) 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 form the Australian Taxation Office. Receivables and payables in the balance sheet are shown GST inclusive.

(i) Comparative Figures

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

(j) Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2016

NOTE 1: STATEMENT OF ACCOUNTING POLICIES (cont.)

(k) New and Amended Accounting Polices Adopted

The Co-Operative have elected to early adopted AASB 1058 (Income of Not for Profit Entities) and AASB 15 (Revenue from Contracts with Customers) effective 30 June 2017 utilising the cumulative effect method. The cumulative effect of transition is shown as an adjustment to retained earnings at the date of initial application and no adjustments are made to comparatives figures.

AASB 1058: Income of Not-for-Profit Entities (applicable to annual reporting periods beginning on or after 1 January 2019).

This Standard is applicable to transactions that do not arise from enforceable contracts with customers involving performance obligations.

The significant accounting requirements of AASB 1058 are as follows:

- Income arising from an excess of the initial carrying amount of an asset over the related contributions by owners, increases in liabilities, decreases in assets and revenue should be immediately recognised in profit or loss. For this purpose, the assets, liabilities and revenue are to be measured in accordance with other applicable Standards.
- Liabilities should be recognised for the excess of the initial carrying amount of a financial asset (received in a transfer to enable the entity to acquire or construct a recognisable non-financial asset that is to be controlled by the entity) over any related amounts recognised in accordance with the applicable Standards. The liabilities must be amortised to profit or loss as income when the entity satisfies its obligations under the transfer.

An entity may elect to recognise volunteer services or a class of volunteer services as an accounting policy choice if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated. Recognised volunteer services should be measured at fair value and any excess over the related amounts (such as contributions by owners or revenue) immediately recognised as income in profit or loss.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented in accordance with AASB 108 (subject to certain practical expedients); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. For this purpose, a completed contract is a contract or transaction for which the entity has recognised all of the income in accordance with AASB 1004: Contributions.

AASB 15: Revenue from Contracts with Customers (for not-for-profit entities, the Standard mandatorily applies to annual reporting periods beginning on or after 1 January 2019 (as deferred by AASB 2016-7: Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities), with earlier application permitted)

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Apart from a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers.

The core principle of the Standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services. To achieve this objective, AASB 15 provides the following five-step process:

- identify the contract(s) with a customer;
- identify the performance obligations in the contract(s);
- · determine the transaction price;
- allocate the transaction price to the performance obligations in the contract(s); and
- recognise revenue when (or as) the performance obligations are satisfied.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented per AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors (subject to certain practical expedients in AASB 15); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application.

DIRECTOR'S DECLARATION

In accordance with a resolution of the Directors of Gunditjmara Aboriginal Co-operative Limited we declare that in the opinion of the Directors:

- 1. The financial statements and notes are in accordance with the *Co-operatives National Law Application Act 2013* and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), and:
 - (a) comply with Australian Accounting Standards (including Australian Accounting Interpretations and International Financial Reporting Standards) as described in note 1 to the financial statements in accordance with *Co-operatives National Law Application Act 2013* and the *ACNC Act*; and
 - (b) give a true and fair view of the Co-operatives financial position as at 30 June 2017 and of its performance for the year ended on that date in accordance with accounting policies described in note 1 to the financial statements.
- 2. In the Directors opinion there are reasonable grounds to believe that the Co-operative will be able to pay its debts as and when they become due and payable

.....Director

Billy McGuinness

...Director Shane Bell

Shane Bell

DATED the 29 September, 2017.





Head Office

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Health Clinic

PO Box 732 3 Banyan Street Warrnambool, Victoria, 3280

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Fax: (03) 5562 1452 Email: health@gunditjmara.org.au

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