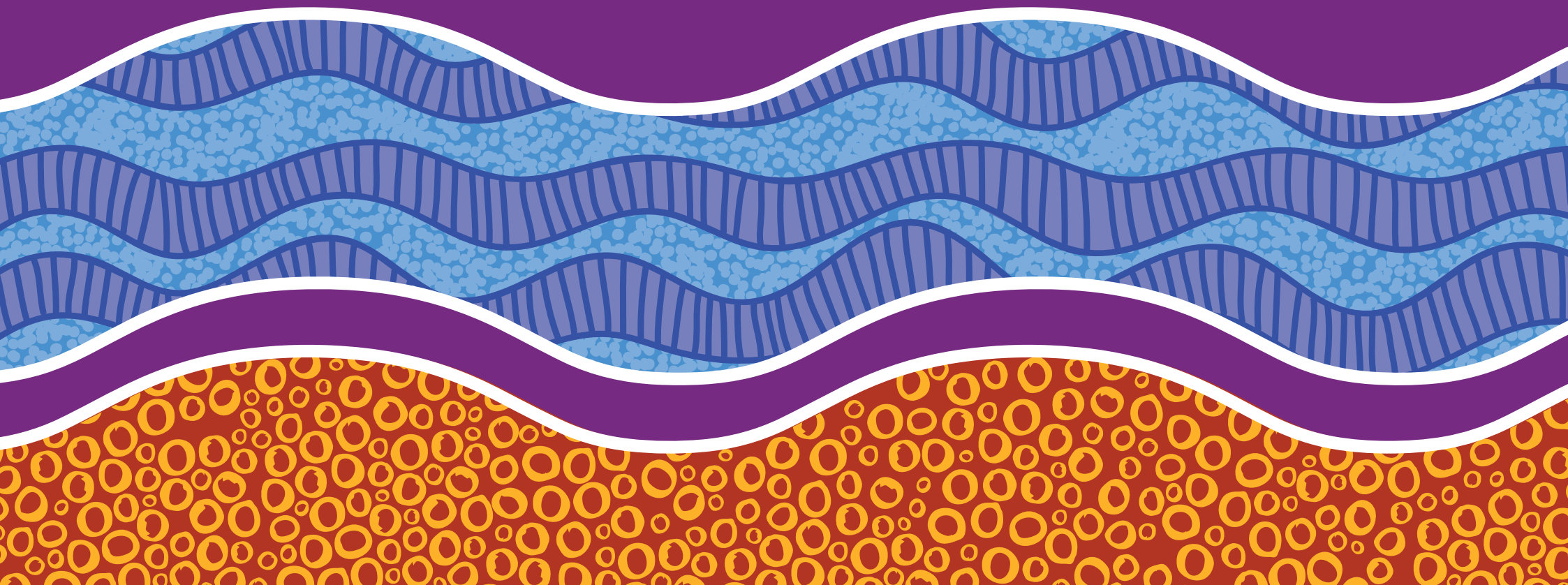
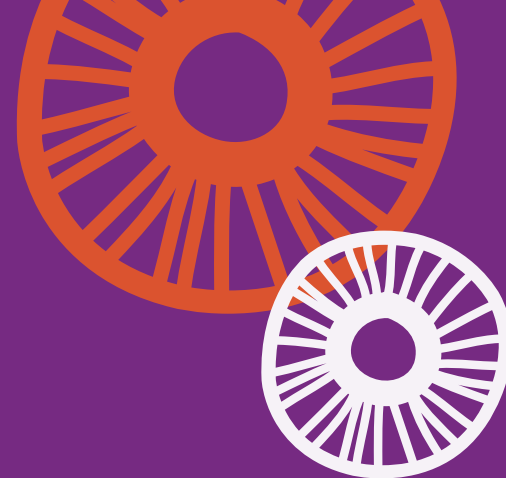
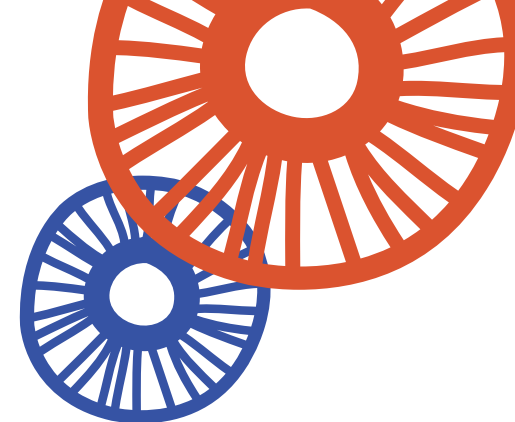


# THE HEALING FOUNDATION ANNUAL REPORT 2018 / 2019



# THE HEALING FOUNDATION ANNUAL REPORT 2018 / 2019



## **Aboriginal and Torres Strait Islander Healing Foundation**

ABN 92 140 312 385

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**[www.healingfoundation.org.au](http://www.healingfoundation.org.au)**

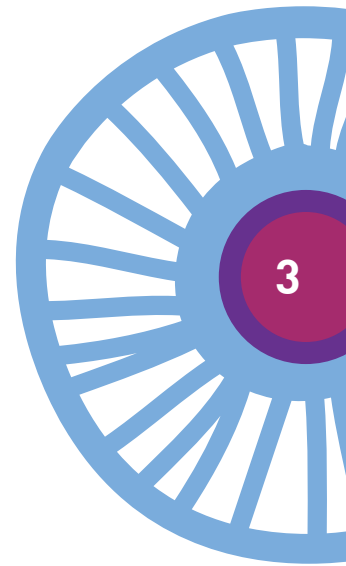
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SAFE  
RESPECTFUL  
LEARNER

LEARNER





# MESSAGE FROM THE CHAIRPERSON

In March 2019 The Healing Foundation launched the *Stolen Generations Resource Kit for Teachers and Students*. These teaching resources make it easy for school communities to educate young people about the Stolen Generations using facts, real examples and stories, and have been well received by teachers and education departments across the country. Sharing the truth of Australian history is an important part of healing for the thousands of Stolen Generations survivors who were forcibly removed from their families as children.

The important role education plays in the healing process was first identified in the *Bringing them Home* report, with awareness of the history of child removal seen as key to preventing a repetition of these human rights violations.

Another significant resource developed this year is our interactive digital map of institutions, reserves and missions where Stolen Generations children were confirmed or believed to have resided based on information from historical resources available at this time. Further research, including consultations with Stolen Generations survivors and archival research, is ongoing to develop this resource further. The map is housed on our website and includes more than 480 entries.

Elements of The Action Plan for Healing, funded by the federal government following the 20th anniversary of the *Bringing Them Home* report, are progressing. Three Australian Institute of Health and Welfare (AIHW) reports on the Stolen Generations and their descendants were released.

The first, a demographic needs analysis and policy impact study was launched in August. It uncovered alarming levels of disadvantage among survivors and descendants and provides comprehensive data to illustrate the direct link between forcibly removing children from their families and the Intergenerational Trauma affecting today's communities.

This comprehensive report was followed by in depth reports on survivors aged 50 and over, and children aged under 15 who live in households with Stolen Generations survivors.

All three reports provide further evidence of the urgent need for action in caring for survivors and ending Intergenerational Trauma.

In November 2018 The Healing Foundation and the University of Sydney co-hosted the international Indigenous gathering Healing Our Spirit Worldwide. Elders, traditional healers and leaders from the world's Indigenous communities came together with trauma experts, academics, politicians and service providers to share knowledge, challenges and successes.

Healing forums were held in NSW and the Torres Straits during this period. The forums provide opportunities for communities to identify issues and solutions and develop a healing framework that can be supported by government.

Another highlight this year was the development of Heal Together, a song about healing, in collaboration with some of Australia's most celebrated Aboriginal and Torres Strait Islander performers – Christine Anu, Philly MC, Mindy Kwanten and Radical Son. The song aims to elevate healing on a national scale. It was due to be released early in the new financial year.

I am proud of the impact our work continues to have on our communities and awareness of the need for healing around the country. I would like to acknowledge the important role of our Stolen Generations Reference Group, Youth Advisory Group, Board and staff in this work.



**Professor Steve Larkin**  
Chairperson  
The Healing Foundation





  
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# SUPPORTING OUR STOLEN GENERATIONS

## Stolen Generations Resource Kit for Teachers and Students - sharing Australia's truth in schools

The Healing Foundation's *Stolen Generations Resource Kit for Teachers and Students*, launched this year, is making it easier to educate young people about this important part of Australia's history in a safe, age appropriate way.

Acknowledging and sharing the truth of their history is an important part of healing for many Stolen Generations survivors. But until now very little has been taught about it in schools.

The 1997 *Bringing them Home* report highlighted education as a key factor in advancing and understanding the continuing effects of forcible removal, including Intergenerational Trauma and adverse physical and mental health in Indigenous communities.

The kit includes lesson plans for Foundation through to Year 9, mapped to the Australian Curriculum and developed in consultation with Stolen Generations survivors, Indigenous and non-Indigenous teachers, parents and curriculum writers. The lesson plans include facts, real examples and survivors' stories, and have been tested in classrooms around the country.

Each year level includes four activities that provide a starting point for beginning and experienced teachers to incorporate Aboriginal and Torres Strait Islander perspectives, stories, music, poetry, dance, art and writing into their classrooms.

We will continue to work with schools and Stolen Generations survivors to keep the content updated and are looking to develop content for years 10 to 12 over the next financial year.



Our Healing. Our Future.

HealingFoundation  
Strong Spirit • Strong Culture • Strong People

**CLASSROOM ACTIVITY SHEET:**

### Year 5

**Overview**

This Year 5 unit is designed to give students an introduction to the presence and significance of Aboriginal and Torres Strait Islander people and the Stolen Generations. The unit is designed to align with National Sorry Day (26 May), National Reconciliation Week (27 May–3 June) or NAIDOC Week (July) but it can be delivered at any time of the year.

The following four activities can be done in one day as a block or they can be broken up over a week, month or term. They are designed to be done as a whole class, so the teacher can guide and support students. However, during some of the small group and individual activities, the teacher may like to ensure that teacher aides or other adults are available to support students.

Each of these activities is linked to Year 5 Australian Curriculum Content Descriptions, as well as the Australian Curriculum Cross-curriculum Priority of Aboriginal and Torres Strait Islander Histories and Cultures. These activities are designed to be a starting point for teachers to embed Aboriginal and Torres Strait Islander perspectives into your classroom. For more activities and organisations to contact for support and information see the 'Continuing the work' section.

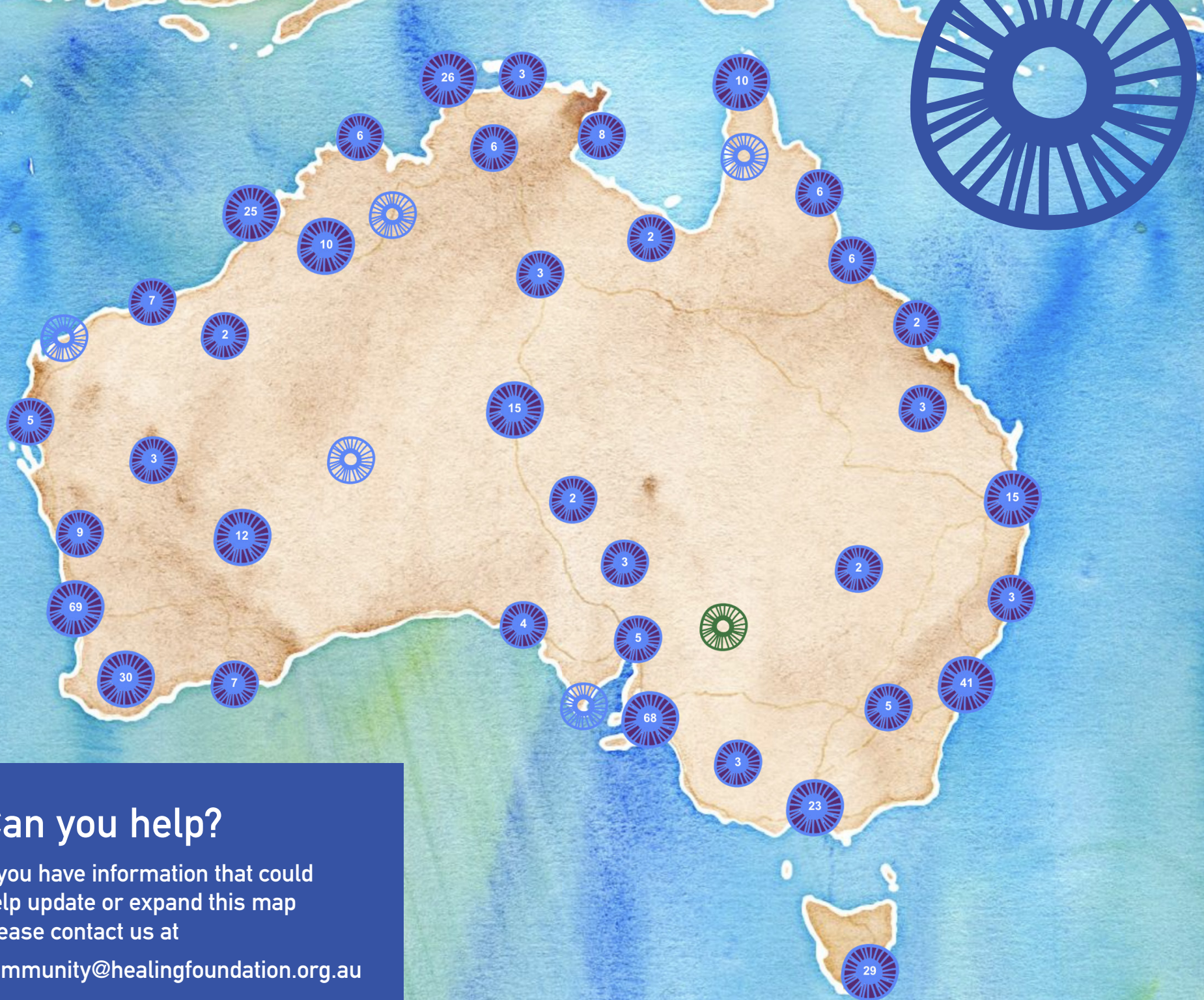
**ACTIVITY 1: LITERATURE INTRODUCTION (40–60 MINUTES)**  
Teacher leads students in a guided reading session. Students respond to questions about the text and create one-word responses as a group.

**ACTIVITY 2: POETRY RESPONSE (40–60 MINUTES)**  
Students read and analyse contemporary poems by Indigenous poets and participate in group discussions to compare and contrast the poems.

**ACTIVITY 3: RESEARCH TASK (60–80 MINUTES)**  
Students work in groups to draw information from a variety of sources.

**ACTIVITY 4: POETRY RESPONSE TO LEARNING (40–60 MINUTES)**  
Students reflect on and share their learning by writing a poem and creating a poster for display.



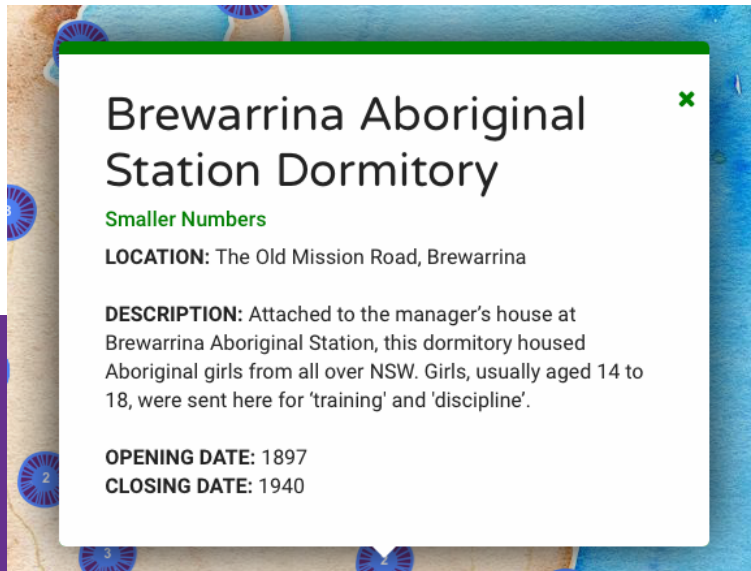


## Can you help?

If you have information that could help update or expand this map please contact us at [community@healingfoundation.org.au](mailto:community@healingfoundation.org.au)



## Map of Stolen Generations institutions



**Brewarrina Aboriginal Station Dormitory** x

**Smaller Numbers**

**LOCATION:** The Old Mission Road, Brewarrina

**DESCRIPTION:** Attached to the manager's house at Brewarrina Aboriginal Station, this dormitory housed Aboriginal girls from all over NSW. Girls, usually aged 14 to 18, were sent here for 'training' and 'discipline'.

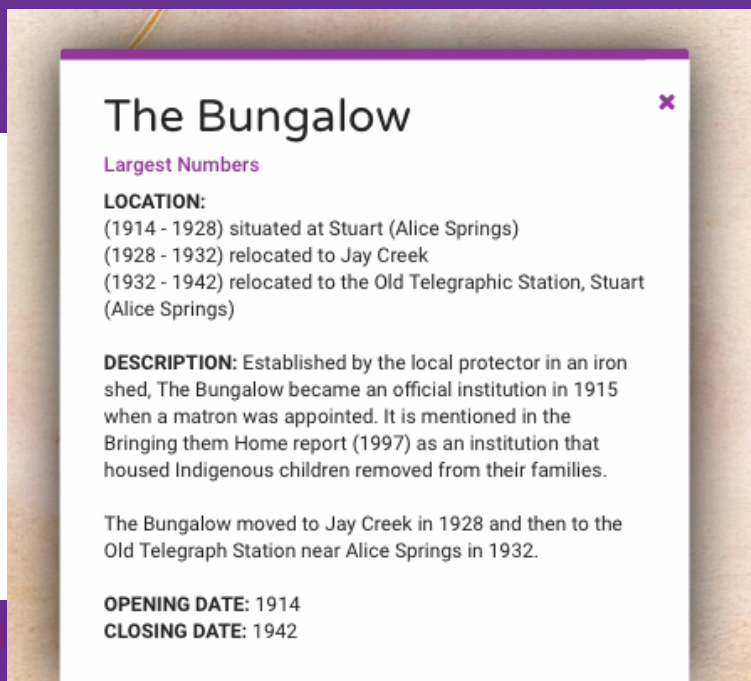
**OPENING DATE:** 1897  
**CLOSING DATE:** 1940

We have created an interactive digital map of institutions, reserves and missions where Stolen Generations children were known or thought to have resided. Located on our website, the map includes more than 480 entries with a description of each institution.

The institutions are categorised into:

- largest numbers: well documented institutions, reserves and missions where the largest numbers of survivors are known to have resided
- smaller numbers: institutions, reserves and missions where at least one Stolen Generations survivor is known to have resided
- unknown numbers: institutions we are awaiting further information about.

9



**The Bungalow** x

**Largest Numbers**

**LOCATION:**  
(1914 - 1928) situated at Stuart (Alice Springs)  
(1928 - 1932) relocated to Jay Creek  
(1932 - 1942) relocated to the Old Telegraphic Station, Stuart (Alice Springs)

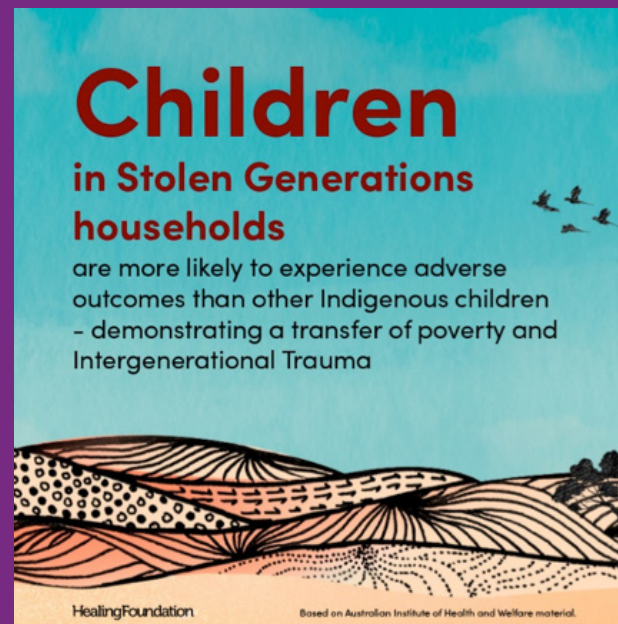
**DESCRIPTION:** Established by the local protector in an iron shed, The Bungalow became an official institution in 1915 when a matron was appointed. It is mentioned in the Bringing them Home report (1997) as an institution that housed Indigenous children removed from their families.

The Bungalow moved to Jay Creek in 1928 and then to the Old Telegraph Station near Alice Springs in 1932.

**OPENING DATE:** 1914  
**CLOSING DATE:** 1942

The Healing Foundation is continuing to consult with Stolen Generations survivors, organisations and descendants to enhance the information in the map.

The map can be viewed [HERE](#)





# ADDRESSING INTERGENERATIONAL TRAUMA

## AIHW Children's Report

*Children living in households with members of the Stolen Generations*, a report collated by the Australian Institute of Health and Welfare (AIHW), provides a new perspective on the intergenerational impact of removal, by looking at outcomes for Aboriginal and Torres Strait Islander children aged under 15 who live in households with Stolen Generations survivors.



It is the first time children have been connected to adults in the same household who were removed from their families to further explore the intergenerational effects of removal.

The report extends on an earlier AIHW report prepared for The Healing Foundation which uncovered disturbing levels of disadvantage among Stolen Generations survivors and their adult descendants.

The AIHW children's report looks at five outcome areas for children, including health, life stressors, school attendance, language and culture, and some household measures.

The data collated in the AIHW children's report will inform a national Intergenerational Trauma strategy that provides strategic guidance for governments and service providers to break the cycle of trauma for our future.





# HEALING OUR COMMUNITIES

## *Heal Together*



This year, The Healing Foundation collaborated with some of Australia's most celebrated Aboriginal and Torres Strait Islander performers – Christine Anu, Philly MC, Mindy Kwanten and Radical Son – to produce *Heal Together*, a song that creates a greater voice for healing.

The song provides a message of hope based on telling the truth about Australia's history and aims to elevate Indigenous healing nationally.

It acknowledges that healing means different things to different people. For many Aboriginal and Torres Strait Islander people, families and communities it involves healing from the trauma of past policies and practices.

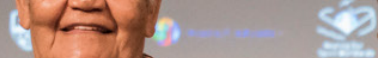
The song will be launched with a live performance at the NAIDOC Ball in July 2019.



# HEALING OUR SPIRIT WORLDWIDE

THE  
EIGHTH  
GATHERING

HOSTED BY





## For our Grandchildren's Grandchildren: Healing Our Spirit Worldwide

In November The Healing Foundation and the University of Sydney co-hosted the international Indigenous gathering Healing Our Spirit Worldwide on Gadigal country in Sydney.

The event brought together First Nations people from around the world to celebrate Indigenous knowledge and wisdom and share their stories and experiences. Workshops, yarning circles, mentoring sessions and presentations focused on healing.

These included:

- Indigenous land-based healing and identity
- enhancing cultural awareness and education in schools
- holistic responses for Indigenous people experiencing family violence
- alcohol and other drug use treatment for Indigenous people in prison
- ending Intergenerational Trauma
- treaty and land rights
- cultural responsiveness within health systems and its relation to Indigenous health outcomes
- biocultural climate change and the preservation of sacred sites.



Speakers included Stolen Generations survivors and descendants, Elders, community and social workers, health professionals, academics and young people.

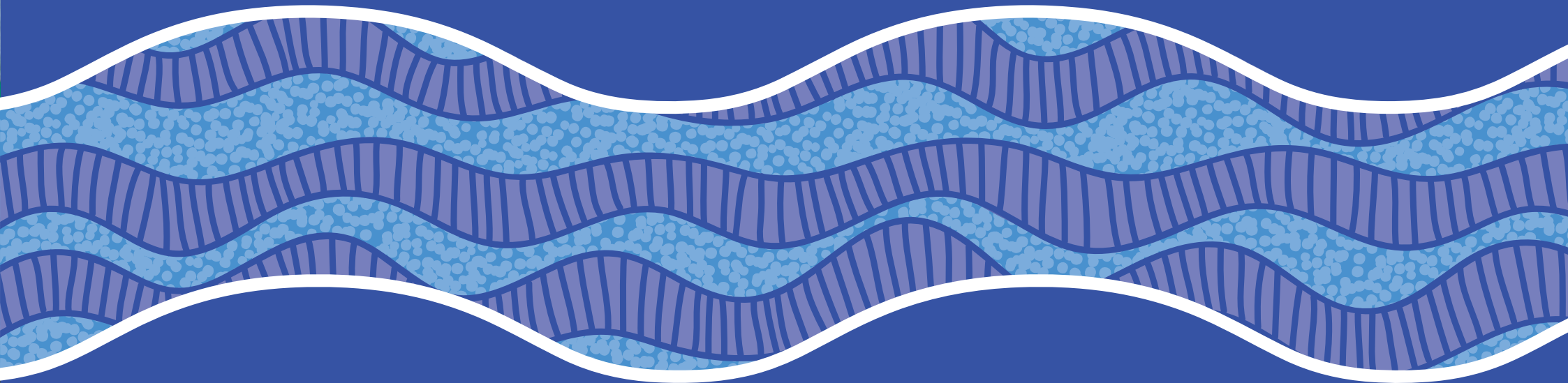
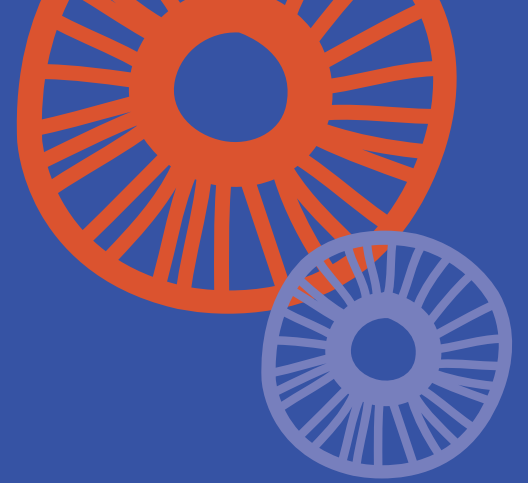
The event opened with a smoking ceremony and parade of nations that brought together Indigenous peoples from Australia, Finland, Mexico and Canada, and ended with a performance by Yothu Yindi.

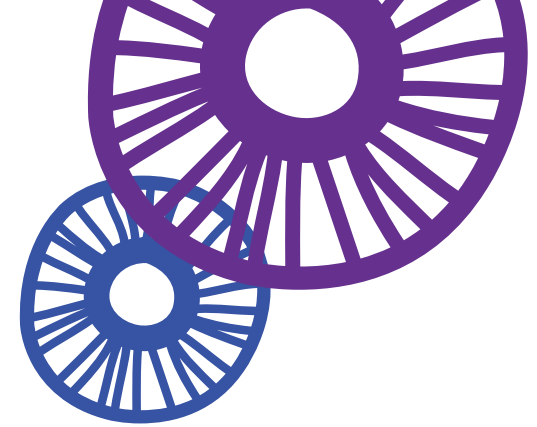






# THE HEALING FOUNDATION FINANCIAL STATEMENTS 2018 / 2019





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# DIRECTORS' INFORMATION

## Professor Steven Larkin



### Qualifications and Experience

Chairperson of the Board, CEO, Batchelor Institute  
 Doctor of Philosophy, Queensland University of Technology  
 Master of Social Science, Charles Sturt University  
 Bachelor of Social Work, University of Queensland  
 Chair Elect, National Aboriginal and Torres Strait Islander Higher Education Consortium  
 Member, Reference Group, New Colombo Plan  
 Member, Australian Institute of Company Directors

## Leann Wilson



### Qualifications and Experience

Deputy Chairperson, Healing Foundation Board  
 Graduate and Fellow, Australian Rural Leadership Foundation  
 Executive Director, Regional Economic Solutions Pty Ltd  
 Board Member, Australian Red Cross Divisional Advisory Board Queensland  
 Panel Member, Queensland Aboriginal and Torres Strait Islander Business and Innovation Panel  
 Board Member, Aboriginal Carbon Fund  
 Board Member, Reducing Carbon, Building Communities Fund  
 Member, Australian Institute of Company Directors  
 University Fellow, Bond University  
 Board Member, Central Queensland Hospital and Health Services

## Dr Aden Ridgeway



### Qualifications and Experience

Honorary Doctorate, University of Technology, Sydney  
 Chairperson, Paradigm Resources Pty Ltd  
 Partner, Cox Inall Ridgeway  
 Principal, Aden Ridgeway Pty Ltd  
 Member, Australian Institute of Company Directors  
 Council Member, University of Technology, Sydney  
 Independent Assessor, NSW Stolen Generations Reparation Scheme  
 Native Title Holder, Gumbaynggirr – Gaagal Wanggan NP

# DIRECTORS' INFORMATION

## Stephanie Harvey



### Qualifications and Experience

Graduate Certificate of Management  
CEO, Indigenous Community Volunteers  
Member, Fundraising Sub Committee, Mary MacKillop Foundation  
Member, Australian Institute of Company Directors  
Member, National Indigenous Research and Knowledges Network (NIRAKN)  
Member, Australian Institute of Management  
Member, Fundraising Institute of Australia

## Russell Taylor AM



### Qualifications and Experience

Master of Business Administration, University of Technology, Sydney  
Graduate Diploma in Public Sector Management, University of Technology, Sydney  
Graduate Diploma in Arts (Anthropology with Merit), Australian National University  
Director, Burbangana Group  
Board Member, WentWest Limited  
Council member, University of Technology Sydney  
Director, Biodiversity Conservation Trust  
Member, National Museum of Australia, Indigenous Reference Group  
Member, Australian Institute of Company Directors

## Noeleen Lopes



### Qualifications and Experience

Bachelor of Social Work, University of Queensland  
Accredited Mental Health Social Worker, Australian Association of Social Workers  
Certificate IV in Business (Governance), Tropical North Queensland Institute of TAFE  
CEO and Founder, Gallang Place Aboriginal and Torres Strait Islander Corporation  
Member, Brisbane South Primary Health Network Advisory Council





# AUDITOR'S INDEPENDENCE DECLARATION



**Auditor's Independence Declaration  
Under Subdivision 60-40 of the Australian Charities and Not-for-profits  
Commission Act 2012 to the Directors of  
Aboriginal and Torres Strait Islander Healing Foundation Limited**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019 there have been no contraventions of the auditor independence requirements as set out in any applicable code of professional conduct in relation to the audit.

**Nexia Duesburys (Audit)**  
Canberra, 6 September 2019

**G J Murphy**  
Partner

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# STATEMENT OF COMPREHENSIVE INCOME

## FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$ (Restated*)
<b>Revenue</b>			
Government funding:			
- PM&C (IAS & Coota Girls)		8,405,652	7,358,965
- DSS (Royal Commission)		150,430	150,998
- QLD Government		128,047	–
- NSW Government		56,623	275,667
- ACT Government		14,296	–
Other		63,223	–
<b>Other income</b>			
Donations		55,153	20,468
Sundry income		66,154	1,845
Interest Income		48,139	142,852
		<b>8,987,717</b>	<b>7,950,795</b>

**NOTE: this table is displayed in two sections**

	Note	2019 \$	2018 \$
<b>Expenses</b>			
Advertising and promotion		337,982	418,635
Accounting, consulting and audit fees		62,899	41,787
Bank fees and charges		7,694	3,118
Communications		114,015	40,907
Contractors and consultants		1,454,651	1,800,273
Depreciation and amortisation expense		40,564	28,057
Employee benefits expense		3,241,770	2,597,724
General		186,545	37,547
Information technology		115,541	106,378
Insurance		4,545	9,423
Legal		9,300	22,153
Meetings		73,635	129,966
Office facilities		289,013	266,219
Printing and stationery		14,713	43,296
Programs		1,691,007	1,413,349
Subscriptions and memberships		20,373	5,659
Telephone and internet		65,114	58,361
Travel and accommodation		1,297,160	762,778
		<b>9,026,521</b>	<b>7,785,630</b>
<b>Surplus/(deficit) before income tax</b>		<b>(38,804)</b>	<b>165,165</b>
Income tax expense	1(b)	–	–
<b>Surplus/(deficit) for the year</b>		<b>(38,804)</b>	<b>165,165</b>
<b>Total comprehensive income for the year</b>		<b>(38,804)</b>	<b>165,165</b>

\* The statement of comprehensive income was restated as a result of a change in accounting policy. Refer to note 1(l) for further details.



# STATEMENT OF FINANCIAL POSITION

## AS AT 30 JUNE 2019

	Note	2019 \$	2018 \$ (Restated*)
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	940,879	66,978
Trade and other receivables		410,989	292
Other assets	3	137,247	1,010,104
Other financial assets	4	3,622,031	4,078,025
<b>TOTAL CURRENT ASSETS</b>		<b>5,111,146</b>	<b>5,155,399</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	5	182,968	64,669
<b>TOTAL NON-CURRENT ASSETS</b>		<b>182,968</b>	<b>64,669</b>
<b>TOTAL ASSETS</b>		<b>5,294,114</b>	<b>5,220,068</b>

*NOTE: this table is displayed in two sections*

	Note	2019 \$	2018 \$
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	6	850,283	644,950
Unexpended funds	7	3,083,917	3,332,631
Employee benefits	8	342,714	236,029
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,276,914</b>	<b>4,213,610</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee benefits	8	15,612	28,566
Make-good provision		62,500	–
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>78,112</b>	<b>28,566</b>
<b>TOTAL LIABILITIES</b>		<b>4,355,026</b>	<b>4,242,176</b>
<b>NET ASSETS</b>		<b>939,088</b>	<b>977,892</b>
<b>EQUITY</b>			
Retained earnings		939,088	977,892
<b>TOTAL EQUITY</b>		<b>939,088</b>	<b>977,892</b>

\* The statement of financial position was restated as a result of a change in accounting policy. Refer to note 1(l) for further details.

# STATEMENT OF CHANGES IN EQUITY

## FOR THE YEAR ENDED 30 JUNE 2019

### 2019

	Retained Earnings	Total
	\$	\$
<b>Balance at 1 July 2018</b>	<b>977,892</b>	<b>977,892</b>
Total comprehensive income for the year	<b>(38,804)</b>	<b>(38,804)</b>
<b>Balance at 30 June 2019</b>	<b>939,088</b>	<b>939,088</b>

### 2018 (Restated\*)

	Retained Earnings	Total
	\$	\$
<b>Balance at 1 July 2017</b>	<b>169,109</b>	<b>169,109</b>
Retrospective adjustment upon change in accounting policy on interest income	<b>643,618</b>	<b>643,618</b>
Restated Balance at 1 July 2017	<b>812,727</b>	<b>812,727</b>
Total comprehensive income for the year	<b>165,165</b>	<b>165,165</b>
<b>Balance at 30 June 2018</b>	<b>977,892</b>	<b>977,892</b>

\* The statement of changes in equity was restated as a result of a change in accounting policy. Refer to note 1(l) for further details.





# STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$		Note	2019 \$	2018 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Receipts from:			Payments for property, plant and equipment		(96,363)	(6,206)
PM&C (IAS and Coota Girls)	7,951,865	7,458,000	Proceeds from term deposit investments		455,994	–
DSS (Royal Commission)	165,473	150,431	Payments for term deposit investments		–	(872,062)
NSW Government	364,100	110,000	<b>Net cash provided by (used in) investing activities</b>		<b>359,631</b>	<b>(878,268)</b>
QLD Government	407,000	–				
Other:			Net increase (decrease) in cash and cash equivalents held		873,901	(1,940,750)
Donations	55,153	20,468	<b>Cash and cash equivalents at beginning of year</b>		<b>66,978</b>	<b>2,007,728</b>
Sundry income	159,006	38,551	<b>Cash and cash equivalents at end of financial year</b>	2	<b>940,879</b>	<b>66,978</b>
Payments to suppliers and employees	(8,647,754)	(8,978,124)				
Interest received	59,427	138,192				
Net cash provided by/(used in) operating activities	514,270	(1,062,482)				

**NOTE: this table is displayed in two sections**

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2019

### 1 Summary of Significant Accounting Policies

#### Basis of preparation

The financial statements of Aboriginal and Torres Strait Islander Healing Foundation Ltd ('the Company') are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board and the *Australian Charities and Not-for-profits Commission Act 2012*.

The Company is a not-for-profit public company limited by guarantee, incorporated in the Australian Capital Territory under the Corporations Act 2001. The financial statements are presented in Australian dollars which is the Company's functional and presentation currency. The amounts presented in the financial statements have been rounded to the nearest dollar. The financial statements cover the Company as an individual entity.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following is a summary of the material accounting policies adopted by the Company in the preparation of the financial statements. Unless otherwise stated, the accounting policies adopted are consistent with those of the previous year.

#### Accounting policies

##### (a) New accounting standards for application in future periods

The Company has adopted all of the new, revised or amended accounting standards and interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have any material impact on the financial performance or position of the Company in either the current or prior financial reporting periods.

##### AASB 9: Financial instruments

The entity applied AASB 9 (as revised in July 2014) and the related consequential amendments to other AASBs from 1 July 2018. New requirements were introduced for the classification and measurement of financial assets and financial liabilities, as well as for impairment and general hedge accounting. AASB 9 replaces the previous requirements of AASB 139.

There were no financial assets/liabilities which the entity had previously designated as fair value through profit or loss under AASB 139 that were subject to reclassification/elected reclassification upon the application of AASB 9. There were no financial assets/liabilities which the entity has elected to designate as at fair value through profit or loss at the date of initial application of AASB 9.

The adoption of AASB 9 has resulted in the reclassification of financial assets and financial liabilities as outlined in the following table, but has not resulted in any impacts on the financial position, profit or loss, other comprehensive income or total comprehensive income of the entity in the current or previous years.





## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### Classification and measurement of financial assets and financial liabilities

The details of the new accounting policy for the classification and measurement of financial assets and financial liabilities are provided in note 1(e) to the financial statements.

#### *Impairment*

In relation to the impairment of financial assets, AASB 9 requires an expected credit loss model as opposed to an incurred credit loss model under AASB 139. The expected credit loss model requires the entity to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition. In other words, it is no longer necessary for a credit event to have occurred before credit losses are recognised.

The following table represents the classification and measurement of financial assets and financial liabilities under AASB 9 and AASB 139 at the date of initial application, 1 July 2018.

	Original measurement category under AASB 139	New measurement category under AASB 9	Original carrying amount under AASB 139	Adjustment recognised under AASB 9	New carrying amount under AASB 9
Cash and cash equivalents	Loans and receivables	Financial assets at amortised cost	66,978	-	66,978
Trade and other receivables	Loans and receivables	Financial assets at amortised cost	292	-	292
Other assets	Loans and receivables	Financial assets at amortised cost	17,329	-	17,329
Term deposit investments	Held-to-maturity investments	Financial assets at amortised cost	4,078,025	-	4,078,025
Trade and other payables	Financial liabilities at amortised cost	Financial liabilities at amortised cost	644,950	-	644,950

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### (b) Income tax

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

### (c) Property, plant and equipment

Property, plant and equipment are measured on the cost basis less depreciation and impairment losses. Cost includes expenditure that is directly attributable to the asset.

Where a revaluation has been performed, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the re-valued amount of the asset.

The carrying amount of property, plant and equipment is reviewed at the end of the reporting period by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation reserve and recognised in other comprehensive income. Decreases that offset previous increases of the same asset class are charged against fair value reserves and recognised in other comprehensive income. All other decreases are charged to the profit or loss.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of the reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the profit or loss. When re-valued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.





## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### Depreciation

The depreciable amount of all fixed assets and capitalised leased assets, is depreciated on a straight-line basis over the asset's useful life to the Company commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

<b>Class of fixed asset</b>	<b>Depreciation rate</b>
Furniture, fixtures and fittings - at cost	10% – 20%
Office equipment - at cost	10% – 33%
Program database	20%
Fit out including makegood	33%

### (d) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the Company 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 the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense 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.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### (e) Financial instruments

#### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the entity commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately. In most circumstances trade receivables are initially measured at the transaction price.

#### Classification and subsequent measurement

Financial instruments are subsequently measured at either fair value or amortised cost using the effective interest rate method. The subsequent measurement depends on the classification of the financial instrument as described below.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

The effective interest method is used to allocate interest income or interest expense over the relevant period.

#### *Financial assets*

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Financial assets that meet the following conditions are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income (FVTOCI):

- the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

By default, all other financial assets are subsequently measured at fair value through profit or loss (FVTPL).





## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Despite the above, the entity may make the following irrevocable elections/designations at initial recognition of a financial asset:

- the entity may irrevocably elect to present subsequent changes in fair value of an equity instrument in other comprehensive income if certain criteria are met; and
- the entity may irrevocably designate a financial asset that meets the amortised cost or FVTOCI criteria as measured at FVTPL if doing so eliminates or significantly reduces an accounting mismatch.

### *Financial liabilities*

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

### *Impairment of financial assets*

The entity recognises a loss allowance for expected credit losses on financial assets that are measured at amortised cost or at FVTOCI. No impairment loss is recognised for investments in equity instruments. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial asset.

The entity recognises lifetime expected credit losses for trade receivables. The expected credit losses on these financial assets are estimated based on the entity's historical credit loss experience adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the future direction of conditions at the reporting date, including time value of money where appropriate.

### **(f) Impairment of non-financial assets**

At the end of each reporting period, the Company 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 statement of comprehensive income.

Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

### **(g) Employee benefits**

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

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data.

Contributions are made to employee superannuation funds and are charged as expenses when incurred. Superannuation contributions totalling \$253,652 were made during the financial year (2018: \$209,863).



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### (h) Provisions

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

### (i) 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.

### (j) Revenue

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

Revenue from the sale of goods is recognised at the point of delivery.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

If conditions are attached to the grant which must be satisfied before the Company is eligible to receive the contribution, the recognition of the grant as revenue is deferred until those conditions are satisfied.

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

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

### (k) Goods and services tax (GST)

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

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





## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### (I) Changes in accounting policies

Prior to the current financial year, the Company has recognised interest received within the unexpended funds liability in the Statement of Financial Position. This was on the basis that those funds would be used towards meeting the objectives of the grant programs that the interest income was generated from. The directors have since determined that the requirements in relation to the use of interest income are not specific enough to warrant deferral of the income going forward and as such all interest income is now recognised in the profit or loss as it is earned.

Accordingly, \$643,618 of interest income included in the unexpended funds liabilities at 30 June 2017 has been transferred to opening retaining earnings at 1 July 2017. The comparative figures in the Statement of Comprehensive Income, the Statement of Financial Position and Statement of Changes in Equity have been re-stated to reflect the change in accounting policy. This has resulted in an increase in interest revenue and surplus for the year ended 30 June 2018 of \$142,852 and an increase in retained earnings at 30 June 2018 of \$786,470. The unexpended funds liability at 30 June 2018 has decreased by \$786,470.

### Critical accounting estimates and judgments

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

The directors do not believe that there were any key estimates or key judgments used in the development of the financial statements that give rise to a significant risk of material adjustment in the future.



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

## 2 Cash and Cash Equivalents

	2019 \$	2018 \$
Cash on hand	446	272
Cash at bank	940,433	66,706
	<b>940,879</b>	<b>66,978</b>

## 3 Other Assets

	2019 \$	2018 \$
Prepayments	94,037	992,775
Accrued interest	5,841	17,129
Sundry receivables	37,369	200
	<b>137,247</b>	<b>1,010,104</b>

## 4 Other Financial Assets

	2019 \$	2018 \$
Term deposit investments	3,622,031	4,078,025

Held-to-maturity investments are term deposits with original terms of between 1 and 8 months. Interest rates at year end vary from 0.78% to 2.5% p.a.





# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

## 5 Property, Plant and Equipment

	2019 \$	2018 \$
Furniture, fixtures and fittings – at cost	5,755	5,755
Accumulated depreciation	(4,521)	(3,972)
	<b>1,234</b>	1,783
Office equipment – at cost	121,024	116,193
Accumulated depreciation	(91,684)	(80,898)
	<b>29,340</b>	35,295
Program database - at cost	78,693	78,693
Accumulated depreciation	(78,693)	(62,998)
		15,695
Fit-out including makegood at cost	168,900	14,870
Accumulated depreciation	(16,506)	(2,974)
	<b>152,394</b>	11,896
Total property, plant and equipment	<b>182,968</b>	64,669



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Furniture, Fixtures and Fittings \$	Office Equipment \$	Program Database \$	Fit-out including makegood \$	Total \$
Balance at the beginning of the year	1,783	35,295	15,695	11,896	64,669
Additions	–	4,833	–	154,030	158,863
Depreciation	(549)	(10,788)	(15,695)	(13,532)	(40,564)
<b>Balance at 30 June 2019</b>	<b>1,234</b>	<b>29,340</b>	<b>–</b>	<b>152,394</b>	<b>182,968</b>

	2019 \$	2018 \$
<b>6 Trade and Other Payables</b>		
Trade payables	397,347	594,230
Sundry payables and accrued expenses	452,936	50,720
	<b>850,283</b>	<b>644,950</b>





# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

## 7 Unexpended Funds

	2019 \$	2018 \$
Government funding:		
PM&C (IAS) *	1,237,215	2,024,321
PM&C (APH funding) *	–	826,187
Coota Girls Funding	437,927	–
NSW Government	429,188	45,743
QLD Government	363,793	–
ATSISPEP	–	50,000
Other	615,794	386,380
	<b>3,083,917</b>	<b>3,332,631</b>

\* Unexpended funds of the prior year include funds of \$992,775 that were paid prior to 30 June 2018 and recognised as prepayments (Note 3). \$970,998 of these prepaid funds relates to PM&C funding. The majority of the above unexpended funds have been committed for specific purposes.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

## 8 Employee Benefits

	2019 \$	2018 \$
<b>CURRENT</b>		
Provision for annual leave	<b>193,323</b>	142,880
Provision for long service leave	<b>149,391</b>	93,149
	<b>342,714</b>	236,029
<b>NON-CURRENT</b>		
Provision for long service leave	<b>15,612</b>	28,566

## 9 Leasing Commitments

	2019 \$	2018 \$
Operating Lease commitments:		
Payable minimum lease payments:		
– not later than one year	<b>178,274</b>	185,768
– between one year and five years	<b>280,001</b>	140,232
	<b>458,275</b>	326,000

The operating leases relate to the Company's office premises, smaller regional offices and a printer. The total lease payments made during the year were \$262,263 (2018: \$235,755). The current lease for the main office is for a period of three years from 1 March 2019 with an option for a further three years.





## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### 10 Financial Instruments

The Company's financial instruments consist mainly of deposits with banks, short-term investments, and accounts receivable and payable.

The accounting policies and terms and conditions of each class of financial asset and financial liability at the end of the reporting period are consistent with those regularly adopted by businesses in Australia.

The Company is not subject to any significant credit, liquidity or interest rate risk, although it is recognised that a 1% movement in interest rates would have an annual financial impact of approximately \$45,629 (2018: \$41,447), based on the bank and investment balances held at year end.

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

	Note	2019 \$	2018 \$
<b>Financial Assets</b>			
<i>Financial assets at amortised cost:</i>			
Cash and cash equivalents	2	940,879	66,978
Trade and other receivables		410,989	292
Other assets	3	43,210	17,329
Term deposit investments	4	3,622,031	4,078,025
<b>Total financial assets</b>		<b>5,017,109</b>	<b>4,162,624</b>
<b>Financial Liabilities</b>			
<i>Financial liabilities at amortised cost:</i>			
Trade and other payables	6	850,283	644,950
<b>Total financial liabilities</b>		<b>850,283</b>	<b>644,950</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### 11 Members' Guarantee

The Company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$50 each towards meeting any outstandings and obligations of the Company. At 30 June 2019 the number of members was 7 (2018:7).

### 12 Related Party Transactions

Key management personnel is defined by AASB 124 "Related Party Disclosures" as those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director of the entity.

The aggregate remuneration paid to key management personnel during the year is as follows:

	2019 \$	2018 \$
Total key management personnel compensation	<b>637,839</b>	<b>531,286</b>

In addition to the above compensation, the Company has paid insurance premiums of \$3,975 (2018: \$3,850) for Association Liability insurance which incorporates directors' and officers' liability insurance.

#### *Other Related Parties*

The following transactions with director related entities took place during the year:

	2019 \$	2018 \$
Funding provided to Gallang Place as auspice for Healing Waters	<b>34,100</b>	75,083
Funding provided to Winangali Marumali Pty Ltd	<b>70,312</b>	16,590
Moreton Consulting - payment for services	–	36,906





## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

### 13 Contingent Liabilities and Contingent Assets

In the opinion of the directors, the Company did not have any contingencies at 30 June 2019 (30 June 2018: None).

### 14 Events After the End of the Reporting Period

The financial statements were authorised by the directors on the date of signing the attached directors' declaration.

The directors have the right to amend and re-issue the financial statements after they are issued.

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

### 15 Economic dependence

The Company is dependent on the Department of Prime Minister and Cabinet for the majority of its revenue used to operate the Company.

### 16 Company details

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

**Aboriginal and Torres Strait Islander Healing Foundation Ltd**

**Level 2**

**Unit 11**

**11 National Circuit**

**BARTON ACT 2600**



## DIRECTORS' DECLARATION

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 20 to 39, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
  - a. comply with Australian Accounting Standards - Reduced Disclosure Requirements and other mandatory professional reporting requirements; and
  - b. give a true and fair view of the financial position as at 30 June 2019 and of the performance for the year ended on that date of the Company.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director:



Dated: 6 September 2019



# INDEPENDENT AUDITOR'S REPORT

## Independent Auditor's Report to the Members of Aboriginal and Torres Strait Islander Healing Foundation Limited Report on the Audit of the Financial Statements

### Opinion

We have audited the financial statements of Aboriginal and Torres Strait Islander Healing Foundation Limited (the Company), which comprise the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration. In our opinion, the accompanying financial statements of the Company are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the entity's financial position as at 30 June 2019 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

### 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 responsibility for the audit of the financial statements section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial statements in Australia. We have also fulfilled our other 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.

### Other information

The directors are responsible for the other information. The other information comprises the information in the Company's annual report for the year ended 30 June 2019, but does not include the financial statements and the auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

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## INDEPENDENT AUDITOR'S REPORT *continued*

### Directors' responsibility for the financial statements

The directors of the Company are responsible for the preparation of the financial statements that give a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibility for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 the financial statements.

A further description of our responsibilities for the audit of the financial statements is located at The Australian Auditing and Assurance Standards Board website at: [http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.



**Nexia Duesburys (Audit)**  
Canberra, 6 September 2019



**G J Murphy**  
Partner



