

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

GENERAL PURPOSE FINANCIAL REPORT

For the Year Ended 30 June 2023

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

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**GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

TABLE OF CONTENTS	Page Number
Directors' Information	1
Directors' Report	9
Auditor's Independence Declaration	11
General Purpose Financial Statements	
Statement of Profit or Loss and Other Comprehensive Income	12
Statement of Financial Position	13
Statement of Changes in Equity	14
Statement of Cash Flows	15
Notes to and forming part of the Financial Statements	16
Directors' Declaration	34
Independent Auditor's Report	35

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

Directors' Information

Director	Biography	Appointed/ Ceased
Darwin Region		
Colleen Rosas – Chairperson	<p>Colleen Rosas has lived in the Northern Territory for 50 + years and is originally from Cairns, North Queensland and is a descendant of the Gudjula nation.</p> <p>Colleen's employment history has been across a range of areas including Aboriginal education and the criminal justice area. Colleen was the inaugural Director of the Northern Territory Aboriginal Interpreter Service and held this position for approximately 20 years. Under Colleen's directorship, the Northern Territory Aboriginal Interpreter Service grew from 2 staff in 2000 to become a service with a national reputation of excellence. She has formal qualifications in Management, and Indigenous research and Development</p>	1 March 2020
Nancy Jeffrey – Director	<p>Nancy Jeffrey is a proud Woolwonga woman who was born, raised and currently works on Larrakia Country. At present Nancy is currently studying for her Certificate IV in Mental Health Peer Support at Charles Darwin University and is currently employed as an Advisor with Emerging Minds Australia in the Aboriginal & Torres Strait Islander Social & Emotional Wellbeing Portfolio within the Partnerships & Implementation team. Prior to this, Nancy has held a number of roles including State Manager for Save the Children, where she held this role for 14 years and built the team from 3 Aboriginal & Torres Strait Islander workers to a team of 29, and with a significant achievement of her role was 28 being Aboriginal and Torres Strait Islander community workers being based in community. In addition to this Nancy was also the Portfolio Lead at the Healing Foundation, working alongside our Stolen Generation Survivors their Descendants and community and in 2012 Nancy was the recipient of the NT Telstra Business awards in 2012. Nancy believes in the power of education and is passionate about change for her people. She is keen to see the next generation of Indigenous children succeed and become leaders within all of our communities and is a strong believer of working together with others to build capacity and to make a real difference which she believes that she will bring to NAAJA.</p>	31 March 2023
Leisa Sjaardema- Director	<p>Leisa is a proud Aboriginal woman originally from Central West Queensland and has lived in the Territory for over 40 years.</p> <p>Prior to living in the Territory Leisa worked a number of roles in Aboriginal affairs which include Native Title, in Aboriginal Youth Centre Rockhampton and was appointed to the ATSIC Womens Advisory Board to discuss treaty.</p> <p>When Leisa moved back to the Territory she worked as an Aboriginal and Islander Education Worker at Jinglil Primary School as well as undertaking ITAS tutoring. Leisa is now employed in the Training team at the Aboriginal Interpreter</p>	31 March 2023

	<p>Service and has worked across the many areas of its operations.</p> <p>Leisa is passionate about social justice for Aboriginal people and hopes to contribute her knowledge and skills as a Director on the Board.</p>	
Lynette Fejo – Director	<p>Lynette Fejo is a Larrakia, Ngalakan and Mudbra woman who was born and raised in Darwin Northern Territory. Lynette is currently employed 2 days a week as a cultural wellbeing advisor with Indigenous Allied Health Australia and has her own business as an Aboriginal artist at Lynette Fejo Arts. Lynette has studied at primary teaching at Deakin University and holds a Certificate III in Oil and Gas through Inpex. Lynette is also a director with the Northern Territory Stolen Generations and a member of Softball NT. Lynette is also a Kenbi dancer and was part of the opening ceremony dance with her grandchildren at the Dreamtime match in Darwin. Lynette hopes to bring new ideas and perspectives to the board as a Larrakia elder and knowledge holder and is looking forward to working alongside the other Board members.</p>	31 March 2023
Ceased		
Philip Brown	<p>Phil is an Aboriginal man born in Darwin and a descendant of the Stolen Generation. He commenced employment with NT Correctional Services in 1985 as a Prison Officer based at Darwin Correctional Centre. He progressed through the ranks where he held the Superintendent of Darwin and Alice Springs Correctional Centre from 2005 through to 2009, Superintendent of Staff Development & Training Centre from 2010- 2011 to then was permanently appointed to Executive Director Adult Custodial Operations 2012.</p> <p>Phil presented the Australian Correctional Services Jurisdictional Report in Japan in 2011 at the APCCA (Asian and Pacific Conference for Correctional Administrators) and again in Brunei in 2012</p> <p>In 2015, he was appointed Director Indigenous Employment & Career Development Unit in the Office of the Commissioner for Public Employment. He strives to drive the Indigenous Employment & Career Development Strategy 2015 - 2020 across the N.T. Public Sector.</p> <p>In October 2016, he was awarded the Chief Minister's Medal for 'Outstanding Indigenous Leadership.</p> <p>In his current role as General Manager of CatholicCare NT, he has the comprehensive experience and knowledge gained working across the Territory in the social services area, in remote Aboriginal communities, and in the Northern Territory Government, which he will bring to NAAJA. He also promoted the 'NO MORE' Campaign with Charlie King and N.T. Correctional Services successfully delivered the campaign to the prison population.</p>	5 December 2023
Nick Espie	<p>Nick is an Arrernte man with around two decades of legal practice and policy experience working on Aboriginal Justice issues. He joined the Human Rights Law Centre in 2022 and led the centre's work to promote Aboriginal and Torres Strait Islander peoples' rights. Nick is based in Darwin and has worked extensively throughout the Northern Territory and the Kimberley region of Western Australia. He has held management roles with the North Australian Aboriginal</p>	23 November 2023

	<p>Justice Agency and the Aboriginal Legal Service of Western Australia.</p> <p>He was the Director of Community Engagement for the Royal Commission into the Detention and Protection of Children in the Northern Territory. He worked as a Legislative Reform Manager in the Northern Territory Government on child protection and youth justice reforms.</p>	
Joel McLennan	<p>Joel is from the Larrakia clan in Darwin. Joel has extensive experience in Correction Services extending 13 years. Joel actively works with Indigenous people to address their social and economic needs.</p>	7 February 2023
Katherine Region		
Shirley Garlett - Director	<p>Shirley was born of Baladong heritage on her father's side Nyungar Sth of Perth and Yawuru Broome heritage on her mother's side.</p> <p>Shirley has travelled a lot in her years and ended up in Katherine in 1988. Her first connection to community living in the NT started in 1991 at Bulman for 5 years, it was there where her real education commenced. Shirley attended the Batchelor Institute due to community demand and completed an Associate Diploma in Broadcasting & Journalism. On completion she worked at the Bulman BRACS (Broadcasting in Remote Aboriginal Communities Scheme) now RIBS (Remote Indigenous Broadcasting Service) for two years while training a local to take over. There was a demand for an Aboriginal Radio Service in Katherine, Shirley left Bulman in 1994 and became the Training Officer for 'Munguy Gawanbi Garriyi' Radio, as well as working contiguously as Guest Lecturer at Batchelor Institute. This position took her throughout the Territory travelling and working with local community broadcasters from the Top End to Central Australia and the Kimberley regions. Shirley left Batchelor and ended up in the Timber Creek Region where her partner is a Traditional Owner.</p> <p>Katherine West offered Shirley a position as a Coordinator of the Flexible Aged Care for the region. She then moved into Job Services with Mission Australia and ITEC Employment Services for 6yrs working with the Ngarinjin people of the Timber Creek region.</p> <p>Shirley moved into a Community Probation and Parole position with Correctional Services which saw her participate in assisting with the delivery of Family Violence Program and the Elders Visiting program. During her time at Corrections Shirley initiated the implementation of the CPPO conference to encourage networking and brainstorming on best practice delivery for their remote regions.</p> <p>Shirley was elected to Victoria Daly Regional Council in 2016 and currently sits in the Deputy Mayor role.</p> <p>Shirley's philosophy in life is to always have a positive attitude and turn negatives into positives. She believes that appropriate Education programs will help to empower our people to become better at the transition into a new way of life, with the main focus on our youth as they are our future –</p>	1 March 2023

	the struggle is still evident in our remote areas.	
Vernon Hill- Director	<p>Vernon is an indigenous man originally from Perth WA and a descendant from the Bibulmun and have connections to the South West Wardandi/Whadjuk tribes.</p> <p>Vernon lived all his life in the north, and Top End of WA and NT since 1987.</p> <p>Vernon was educated at numerous places throughout his life, namely Katherine High School and also NT Rural College in 1991 where he completed a pre-apprenticeship course in the motor vehicle industry and has been a resident of Katherine for nearly 30 years.</p> <p>He also has gained other qualifications in the indigenous media and journalism sector and has worked in the local media sector.</p> <p>Vernon worked in the indigenous drug and alcohol rehabilitation sector for six years in Kalano's Venndale Drug and Alcohol Rehabilitation program and as well as at Kalano's Big Rivers Child and Family Centre, a program which enables him to interact with indigenous families on a daily basis, to help steer them toward goals.</p> <p>Vernon is currently employed as a Case Worker with the StrongBala Justice at Wurli Wurlinjang Health Service.</p> <p>He believes he has gained enough experience to embrace his role as a Director of NAAJA and is a very passionate person for Katherine and surrounding community issues.</p> <p>Lastly, he is a passionate and outspoken individual in regard to his peoples issues and struggles in society, and is proud to be a part of a team of people who are making vast changes within our community, and hoping with his local knowledge and passion he can be an asset to NAAJA and be a credit to the organisation.</p>	29 January 2021
May Rosas- Director	<p>May Rosas is an elder of the local Wardaman / Dagoman Clan Group and provides a fascinating insight into the Indigenous culture, background, and history of the current generation of Aboriginal people.</p> <p>May delivers cultural training courses and has been instrumental in empowering and educating both Indigenous and non-Indigenous people in the workforce in and around Katherine.</p> <p>As a Senior Wardaman/Dagoman custodian, better known to her family as Diganbal, she has over 30 years of experience working in the Indigenous areas of health, education, and training, as well as being an accomplished artist/consultant. May's extensive life experience is reflected in her deep wealth of local Indigenous knowledge & culture.</p>	1 February 2022
Natalie Ellis- Deputy Chairperson	<p>Natalie's Aboriginal origins are with the Dalabon people from the Barunga to Bulman region. Her mother was part of the Croker Island Stolen Generation and Natalie continues to be a member of the Northern Territory Stolen Generation Association. She was employed as the Regional Coordinator with the Aboriginal Interpreter Service for the Big Rivers and Barkly Regions for many years.</p>	1 February 2022

	Natalie believes that education plays a major part in all Indigenous issues. Her particular interests are the over-representation of Indigenous people in the justice system and jails, prisoner's rehabilitation, mental health and support programs that promote stronger families.	
Miwatj Region		
Johanna Assan-Director	<p>Johanna is of Aboriginal/Torres Strait descent who was born in Cairns and moved to Darwin as a 2 year old prior to Cyclone Tracy.</p> <p>Johanna's career includes 3 years working at North Australian Aboriginal Legal Service (NAALAS) in Darwin before moving to Nhulunbuy working as the Office Manager for Miwatj Aboriginal Legal Service (MALS) for 8 years.</p> <p>Johanna currently works to secure housing for Aboriginal people across East Arnhem Region</p>	30 March 2023
Elenie Bromot-Director	<p>Elenie is a Yolngu woman from the Nhulunbuy community. She is from the Warramiri clan and her mother comes from the Dhudi-Djamburpuyngu clan, her Mari (grandmother) is Gumatj. Her dad comes from Ukraine and has lived in Nhulunbuy for almost 50 years.</p> <p>Elenie is a mother of 4 beautiful girls and now a proud grandmother of 1, very cute, little boy!</p> <p>Elenie is committed to making a positive change and contribution to her community and people. As a Yolngu woman living in 'both' worlds, she has a strong knowledge of Yolngu Rom (law) & cultural protocols and takes her cultural duties very seriously.</p> <p>She has worked in the social services sector since 2001 and for the past 3 years she has worked for the Miyalk Domestic & Violence Shelter. She finds her work very rewarding and sometimes heart breaking, domestic violence impacts so many people in the community and she is glad to be part of the positive change that their work can bring to people's lives and the community.</p>	28 July 2020
Ceased		
Araluen Maymuru	<p>Araluen Maymuru is a Yolngu women from North East Arnhem land Djarrakpi (Cape Shield).</p> <p>Araluen was born in Nhulunbuy and has lived in Port Macquarie, Sydney and Canberra.</p> <p>She is from the Manggalili clan and her family extends from Djarrakpi, Groote Eylandt down to Ngukurr.</p> <p>Araluen's employment history has been across a range of areas. Including working in the Arts for 12 years working with Buku Larrnggay Mulka , The Mulka Project and working as a Remote Aboriginal Family Community Worker (RAFCW) with Territory Families for 12 years.</p> <p>Currently Araluen is working as a Home Liaison Officer (HLO) with Department of Education at Yirrkala School.</p>	18 August 2023

Tony Wurramarrba	<p>Tony is a well-known leader and spokesperson for the 'Anindilyakwa people. He had held Chairman/Deputy Chairman positions on the 'Anindilyakwa Land Council for more than six years. He was previously the Council Clerk at the Angurugu Community Government Council and a Board Member of a number of Indigenous organisations.</p> <p>With the support of the Chairman Walter Amagula, and the Land Council's other Executive Members, Tony has been working closely with all levels of Governments, as well as BHP Billiton, to meet the needs of his people. He has supported changes which improve the positive impact government programs and policies have in the Groote Archipelago, with a particular focus on raising living standards, including through the creation of jobs and training activities. Under Tony's leadership there has been a much greater involvement of Traditional Owners in the monitoring of the large housing program, SIHIP.</p>	16 May 2023
Southern Region		
Rebecca Moore-Director	<p>Rebecca is a descendant of the Kabbi Kabbi nation of the Sunshine Coast, Queensland and has lived between Queensland and Tennant Creek NT since 1980. Rebecca is committed to the struggle of justice for her people as "Black Lives Matter". She has always called out injustices, racism and lack of basic human rights with any situation that has confronted her in her personal and professional life.</p> <p>She is fully engaged in pursuing the rights of Aboriginal people through law and policy reform across the NT and representing her people in the Barkly region through this journey.</p>	25 February 2020
Valda Shannon-Director	<p>Valda Napurrula Shannon Wandaparri is a Walpiri/Warumungu woman who has been living and working in Jurnkurakurr (Tennant Creek) since 1992. Valda is currently working with the Aboriginal Interpreter Service and is the interpreter in the Kumajayi Walker coronial inquest.</p> <p>Valda holds a Bachelor of Applied Science in Aboriginal Community Management and Development from Curtin University in 2000 and also Bachelor of Arts and Education Deakin University 1987. Valda has also completed training through the National Accreditation Authority for Translator's and Interpreters as well as a Certificate IV in Training and Assessment.</p> <p>Valda worked as a teacher at Ali Curung School in 1986 – 1992 and became Assistant Principal in training at the same school.</p> <p>Valda's most recent work has included writing culturally relevant programs for the Mental Health Association of Central Australian Suicide Prevention initiative (based in Alice Springs) which led her to draw on culture to connect with communities and presented her work in New York at the United Nations Indigenous Forum in 2014 on the importance of addressing suicide through cultural practices in Indigenous Communities.</p> <p>Valda has also had her stories incorporated in a book titled 'Womens Voices' as part of the International Womens Conference in Beijing, China in 1995.</p>	16 February 2023

	Valda's focus is 'Walking in confidence in two worlds' embedding Indigenous culture within education, employment and processes to strengthen her community.	
Joyce Taylor-Director	<p>Joyce Taylor is an Aboriginal and Torres Strait Islander woman who has lived and worked all her life in the Central Australian and Barkly Region of the Northern Territory. Joyce is currently employed at the Centralian Land Council (CLC) and is the Chairperson of the Central Australian Aboriginal Family Legal Unit (CAAFLU) as well as the Chairperson of BushMob in Alice Springs.</p> <p>After many years living in Alice Springs, Joyce moved to Tennant Creek and worked at the Department of Health and Department of Education with the Northern Territory Government (NTG). Alongside her employment within the NTG, Joyce served as a Councillor on the Barkly Regional Council for a number of years.</p>	28 March 2023
Hugh Woodbury-Director	<p>Hugh Woodbury is an Arrernte and Luritja man born and raised in Alice Springs. Hugh is a recipient of the Kambri Indigenous Undergraduate Scholarship with the Australian National University (ANU) and is currently studying his Bachelor of Arts majoring in Indigenous Studies. Upon completing this degree, Hugh endeavours to undertake his Bachelor of Laws.</p> <p>Prior to studying, Hugh worked extensively across the Central Australian region in a number of roles. He was employed at the Federal Circuit and Family Court of Australia as an Indigenous Family Law Liaison Officer; a Park Ranger with Parks and Wildlife; a Welfare Rights Officer with the Central Australian Aboriginal Legal Service (CAALAS); the Australian Defence Force; and within the Banking sector at Westpac. Hugh is looking forward to being part of NAAJA Board and representing the interests of the Central Australian region.</p>	28 March 2023
Ceased		
Carol Smith	<p>Carol is an Arrernte woman from Central Australia, having been born and raised in Alice Springs.</p> <p>Carol initially studied for a Bachelor of Law at the Queensland University of Technology while working as a Field Officer at the Aboriginal & Torres Strait Islander Legal Service in Brisbane. Carol then successfully obtained a Cadetship with the Defence Material Organisation (DMO) Department of Defence. She continued her studies and completed a Graduate Diploma in Legal Practice at the Australian National University. After she graduated, Carol was employed by the DMO as a Contract Officer. Carol returned to Alice Springs in 2011 and was admitted to the N.T. Supreme Court in 2012.</p> <p>Since being admitted to practice, Carol has worked for the Central Australian Aboriginal Family Legal Unit (CAAFLU) in Alice Springs and the Domestic Violence Legal Service in Darwin.</p> <p>Carol is currently employed as a Solicitor with CAAFLU, providing advice and representation to Aboriginal victims of domestic violence."</p>	25 January 2023

Marilyn Smith	<p>Marilyn is a recent retiree with over 50 years of experience working in employment and training in the Government and Private sector. She is a descendant of the Arrrente tribe with connections to Alice Springs and Santa Teresa.</p> <p>Marilyn worked in the Dept of Aboriginal Affairs, issuing permits to enter Aboriginal Lands, running the Registry Office, and then assisting the Dept of Justice (Courts) in registering Aboriginal People's births and deaths for certification.</p> <p>She then moved on to the CES, where she was a Senior Officer with the Special Services section, helping the unemployed find jobs and training with the assistance of Social Security Services (at the time). Subsequently, managing the Youth Access Centre, dealt with Youths in Alice Springs and Tennant Creek, and assisted in getting jobs, training, and running career days school.</p> <p>In the training and mentoring field, she then moved on to the Central Land Council, again assisting Indigenous people to gain employment and training within the mining and rail sectors with the private sector.</p>	25 January 2023
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NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

DIRECTORS' REPORT

The Directors of the North Australian Aboriginal Justice Agency Ltd (the Company) presents its report for the financial year ended 30 June 2023 and the auditor's report thereon.

OPERATING AND FINANCIAL REVIEW

The surplus from ordinary activities of the Company amounted to \$1,739,000 (2022: \$651,000).

PRINCIPAL ACTIVITIES

The principal activities of the Company is to provide high quality and culturally appropriate legal aid and related services for Aborigines in need of benevolent relief (by reason of poverty, sickness, suffering, distress, misfortune, disability, destitution or helplessness) within the Northern Territory.

There were no significant changes in the nature of the activities of the Company during the year.

EVENTS SUBSEQUENT TO REPORTING DATE

There has not arisen in the interval between the end of the financial year and the date of this report any matter or circumstance that has 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.

ENVIRONMENTAL REGULATION

The Company's operations are not subject to any significant environmental regulations under either Commonwealth or Territory legislation. However, the Directors believe that the Company has adequate systems in place for the management of its environmental requirements and is not aware of any breach of those environmental requirements as they apply to the Company.

DIRECTORS' MEETINGS

The number of directors' meetings and the number of meetings attended by each of the directors of the Company during the financial year are:

Director	No. of meetings held	No. of meetings attended
Joel McLennan	6	6
Carol Smith	6	5
Araluen Maymuru	10	4
Rebecca Moore	10	10
Colleen Rosas (Chairperson)	10	10
Natalie Ellis	10	10
Shirley Garlett	10	8
Johanna Assan	10	6
Vernon Hill	10	5
Elanie Bromot	10	3
Marilyn Smith	6	5
Nicholas Espie	3	1
May Rosas	10	7
Phillip Brown	4	3
Nancy Jeffrey	3	3
Liesa Sjaardema	3	2
Lynette Fejo	3	2
Valda Shannon	4	3
Joyce Taylor	3	2
Hugh Woodbury	3	3

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

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DIRECTORS' REPORT (continued)**PROCEEDINGS ON BEHALF OF THE COMPANY**

Other than the legal case filed against the Company during the year by the former CEO, the Company has no court proceedings against it, nor did it commence any proceedings during the reporting year.

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

ROUNDING AMOUNTS

The Company is a type of Company referred to in ASIC Corporation (Rounding in Financials/Directors' Report) Instrument 2016/191. Therefore, the amounts in this report and financial statements have been rounded to the nearest \$1,000 or, in certain cases, to the nearest dollar.

CONTRIBUTIONS TO WINDING UP


The Company is incorporated under the Corporation Act 2001 and is a company limited by guarantee. If the Company is wound up, the constitution states that each member must contribute a maximum of \$10 each towards meeting any outstanding obligations of the Company. On 30 June 2023, the total amount that members of the Company are liable to contribute if the Company wound up is \$400 (2022: \$400).

AUDITOR'S INDEPENDENCE DECLARATION


At no time during the financial year ended 30 June 2023 was an officer of the Company the auditor, a partner in the audit firm, or a director of the audit company that undertook the audit of the Company for that financial year.

The Auditor's Independence Declaration forms part of the directors' report for the financial year ended 30 June 2023.

This report is made in accordance with a resolution of the directors and is signed for and on behalf of the Board of Directors by:



Director
Dated: 31 October 2023



Director
Dated: 31 October 2023

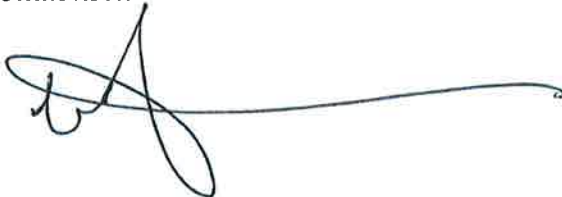
The Directors
North Australian Aboriginal Justice Agency Ltd
61 Smith St
Darwin, NT, 0800, Australia

Auditor's Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001*, in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

LOWRYS AUDIT



Colin James, FCA
Registered Company Auditor

Dated: 31 October 2023
Darwin

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

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**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$'000	2022 \$'000
Income			
Revenue from grants and contributions	2A	27,837	23,423
Other revenue	2B	3,226	589
Total Income		<u>31,063</u>	<u>24,012</u>
Expenses			
Employee benefits expense	3A	20,567	17,877
Depreciation and amortisation	3B	1,156	931
(Gain)/Loss on disposal of property, plant and equipment	3C	(17)	14
Finance charges - leases	8	38	5
Other expenses	3D	7,580	4,534
Total Expenses		<u>29,324</u>	<u>23,361</u>
Surplus from operations		1,739	651
Other Comprehensive Income		-	-
Total comprehensive income for the year		<u>1,739</u>	<u>651</u>

The Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

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**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	Note	2023 \$'000	2022 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	4	22,910	15,589
Accounts receivable and other debtors	5	425	439
Other current assets	6	660	300
Total current assets		<u>23,995</u>	<u>16,328</u>
Non-current assets			
Property, plant and equipment	7	6,971	7,168
Right-of-use assets	8	638	386
Total non-current assets		<u>7,609</u>	<u>7,554</u>
Total Assets		<u>31,604</u>	<u>23,882</u>
LIABILITIES			
Current liabilities			
Accounts payable and other payables	9	17,082	9,944
Lease liabilities	10	221	96
Provisions	11	1,334	2,579
Borrowings	12	176	176
Total current liabilities		<u>18,813</u>	<u>12,795</u>
Non-current liabilities			
Lease liabilities	10	438	290
Provisions	11	578	585
Borrowings	12	1,757	1,933
Total non-current liabilities		<u>2,773</u>	<u>2,808</u>
Total Liabilities		<u>21,586</u>	<u>15,603</u>
Net Assets		<u>10,018</u>	<u>8,279</u>
Accumulated Funds			
Retained earnings		10,018	8,279
Total Accumulated Funds		<u>10,018</u>	<u>8,279</u>

The Statement of Financial Position should be read in conjunction with the accompanying notes.

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

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**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	Accumulated Surplus \$'000	Total Equity \$'000
ACCUMULATED FUNDS		
Balance at 1 July 2021	7,628	7,628
Total comprehensive income for the year	651	651
Closing Balance at 30 June 2022	8,279	8,279
Balance at 1 July 2022	8,279	8,279
Total comprehensive income for the year	1,739	1,739
Closing Balance at 30 June 2023	10,018	10,018

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

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**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
Receipts from customers		3,240	1,746
Grants and contributions received		27,459	23,139
Interest received		378	30
Payments to suppliers and employees		(22,538)	(20,278)
Finance charges		(38)	(106)
Net cash flows from operating activities	15	8,501	4,531
Cash flows used in investing activities			
Acquisition of property, plant and equipment	7	(683)	(958)
Proceeds from disposal of property, plant and equipment		17	20
Net cash flows used in investing activities		(666)	(938)
Cash flows used in financing activities			
Repayment of lease		(338)	(225)
Repayment of borrowings		(176)	(176)
Net cash flows used in financing activities		(514)	(401)
Net increase in cash and cash equivalents		7,321	3,192
Cash and cash equivalents at the beginning of the period		15,589	12,397
Cash and cash equivalents at the end of the period	4	22,910	15,589

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Page Number
Note 1: Summary of Significant Accounting Policies	17
Note 2: Revenue and Other Income	24
Note 3: Expenses	24
Note 4: Cash and Cash Equivalents	25
Note 5: Accounts Receivable and Other Debtors	26
Note 6: Other Current Assets	26
Note 7: Property, Plant and Equipment	26
Note 8: Right-of-Use Assets	28
Note 9: Accounts Payable and Other Payables	28
Note 10: Lease Liabilities	29
Note 11: Provisions	29
Note 12: Borrowings	29
Note 13: Commitments for Expenditure	29
Note 14: Events After the Reporting Period	30
Note 15: Cash Flow Information	30
Note 16: Financial Risk Management	31
Note 17: Capital Management	32
Note 18: Related Parties	32
Note 19: Members Guarantee	32
Note 20: Auditor's Remuneration	33
Note 21: Contingent Liabilities	33

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

North Australian Aboriginal Justice Agency Ltd (the Company) is incorporated under the Corporation Act 2001 and is a company limited by guarantee. The principal activities of the Company is to provide high quality and culturally appropriate legal aid and related services for Aborigines in need of benevolent relief (by reason of poverty, sickness, suffering, distress, misfortune, disability, destitution or helplessness) within the Northern Territory.

Principal place of business

61 Smith St
Darwin, NT, 0800, Australia

Registered Office

61 Smith St
Darwin, NT, 0800, Australia

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Corporations Act 2001, the *Australian Charities and Not-for-profits Commission Act 2012*, and the *Corporations Constitution*. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual 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 amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified.

Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

Accounting Policies

(a)

Revenue

Operating Grants and Contributions

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

When both these conditions are satisfied, the Company:

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (continued)

(a) Revenue (continued)

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Company:

- recognises the asset received in accordance with the recognition requirements of AASB1058;
- recognises related amounts (being contributions, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount under AASB 1058.

If a contract liability is recognised as a related amount above, the Company recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital Grant

When the Company receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Company recognises income in profit or loss when or as the Company satisfies its obligations under terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

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

(b) Fair Value of Assets and Liabilities

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

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

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market value may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

(c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost, less, where applicable, accumulated depreciation and any impairment losses.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**Note 1: Summary of Significant Accounting Policies (continued)****(c) Property, Plant and Equipment (continued)***Land, buildings, motor vehicles, office equipment and leasehold improvements*

Land, buildings, motor vehicles, office equipment and leasehold improvements are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of property, plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss in the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings, motor vehicles, office equipment and leasehold improvements, but excluding freehold land and work in progress, is depreciated on a straight-line basis over the asset's useful life to the Company commencing from the time the asset is available for use.

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

Buildings	2.5%
Motor vehicles	20%
Office equipment	16% - 33%
Leasehold improvements	10%

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

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(d) Financial Instruments**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself to either purchase or sell the asset.

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 and loss' in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(d) Financial Instruments (continued)

Amortised cost is calculated as the amount at which the financial asset or liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transactions costs and other premiums or discounts) over the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of income or expense in profit or loss.

Impairment

A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

With the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Company recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised where the contractual right to receipt of cash flows expires or the asset is transferred to another party, whereby the Company no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(e) Impairment of Non Financial Assets

At the end of each reporting period, the Company reviews the carrying amounts 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 of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(e) Impairment of Non Financial Assets (continued)

Where the assets are not held primarily for their ability to generate net cash inflows the recoverable amounts are expected to be materially the same as fair value.

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

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(f) Employee Provisions

Short-term employee provisions

Provision is made for the Company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and annual leave. Short-term employee benefits are measured at the nominal amounts expected to be paid when the obligation is settled.

Other long-term employee provisions

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Long-term employee benefits are measured at the nominal amounts expected to be paid when the obligation is settled.

The Company's obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the Company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(g) Cash and Cash Equivalents

Cash and cash equivalents include 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. The Company did not have an overdraft during the year.

(h) Trade and Other Receivables

Trade and other receivables include amounts receivable from clients for goods or services provided in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(d) for further discussion of impairment of financial assets.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(i) Goods and Services Tax

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

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

(j) Income Tax

The Company is a public benevolent institution and is endorsed by the Australian Taxation Office to access income tax exemption under Subdivision 50-A of the Income Tax Assessment Act 1997.

(k) Fringe Benefits Tax

The Company, as a Public Benevolent Institution, is also endorsed by the Australian Taxation Office to access the FBT exemption.

(l) 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. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(m) Comparative Figures

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

(n) Trade and Other Payables

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

(o) Borrowing costs

Borrowing costs are recognised in profit or loss in the period in which they are incurred.

(p) Critical Accounting Estimates and Judgements

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

Key estimates

Impairment

Impairment of property, plant and equipment

The Company assesses impairment of property, plant and equipment at each reporting date by evaluating conditions specific to the Company and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions. There was no provision for impairment of property, plant and equipment at 30 June 2023.

Key judgements

Employee benefits

For the purpose of measurement, AASB 119: Employee benefits (September 2011) defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. The Company expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

(q) Economic Dependency

The continued operation of the Company is dependent on funding from Government. At the date of this report, the Board of Directors has no reason to believe that this support will not continue.

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$'000	\$'000
Note 2: Revenue and Other Income		
Note 2A Revenue from grants and contributions		
<i>Northern Territory Government</i>		
Northern Territory Attorney-General's Department	10,220	14,832
Department of Territory Families, Housing and Communities	958	555
Department of the Chief Minister and Cabinet	561	231
National Indigenous Australian Agency	11,470	7,268
Northern Land Council	544	26
Other	711	268
	<u>24,464</u>	<u>23,180</u>
<i>Commonwealth Government</i>		
Commonwealth Attorney-General's Department	2,995	40
South East Australian Aboriginal Justice	-	170
	<u>2,995</u>	<u>210</u>
<i>Other</i>		
Donations	-	3
Interest revenue	378	30
	<u>378</u>	<u>33</u>
Total revenue from grants and contributions	<u>27,837</u>	<u>23,423</u>
Note 2B Other revenue		
Rental income	75	66
Self generated income	1,216	223
Supplementary Community Services Obligation Payments	1,222	-
Other income	713	300
Total other revenue	<u>3,226</u>	<u>589</u>
Note 3: Expenses		
Note 3A Employee benefits expense		
Salaries and wages	17,624	16,095
Superannuation	1,823	1,481
Staff training	960	169
Other staff cost	160	132
Total employee benefits expense	<u>20,567</u>	<u>17,877</u>
Note 3B Depreciation and amortisation		
Depreciation of property, plant and equipment	880	729
Depreciation of right-of-use assets	276	202
Total depreciation and amortisation	<u>1,156</u>	<u>931</u>

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$'000	\$'000
Note 3: Expenses (continued)		
Note 3C (Gain)/Loss on disposal of property, plant and equipment		
<i>Motor vehicles</i>		
Written down value	-	34
Proceeds received	17	20
	<u>(17)</u>	<u>14</u>
Total (gain)/loss on disposal of property, plant and equipment	<u>(17)</u>	<u>14</u>
Note 3D Other expenses		
Administrative expense	5	38
Brief outs	656	73
Bush courts	413	315
Client expenses	630	151
Computer expenses	730	371
Consultancy fees	3	276
Finance cost	120	101
Insurance	182	190
Materials	252	251
Meetings	214	128
Membership and practicing certificates	31	108
Professional fees	732	83
Rental expenses	2	50
Repairs, maintenance and vehicle expense	833	786
Telephone	591	577
Travel	1,284	740
Other expenses	902	296
Total other expenses	<u>7,580</u>	<u>4,534</u>
Note 4: Cash and Cash Equivalents		
Cash at bank	5,527	695
Cash on hand	12	7
Term deposit	17,371	14,887
Total cash and cash equivalents	<u>22,910</u>	<u>15,589</u>

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$'000	\$'000
Note 5: Accounts Receivable and Other Debtors		
Trade receivables	357	375
Allowance for impairment of trade receivables	-	-
Total trade receivables	<u>357</u>	<u>375</u>
GST receivable	-	-
Other receivables	68	64
Total accounts receivable and other debtors	<u>425</u>	<u>439</u>
No interest is charged on outstanding debtor balances.		
The Company does not hold any financial assets whose terms have been renegotiated, but which would otherwise be past due or impaired.		
No collateral has been pledged for any of the current or non-current trade and other receivable balances.		
a. Financial assets at amortised cost classified as accounts receivable and other debtors		
Accounts receivable and other debtors:		
- total current	425	439
- total non current	-	-
	<u>425</u>	<u>439</u>
Less GST receivable	-	-
Financial assets as accounts receivable and other debtors	<u>425</u>	<u>439</u>
Note 6: Other Current Assets		
Prepayments	<u>660</u>	<u>300</u>
Note 7: Property, Plant and Equipment		
Land, at cost	<u>30</u>	<u>30</u>
Buildings, at cost	8,757	8,749
Accumulated depreciation	(3,095)	(2,883)
	<u>5,662</u>	<u>5,866</u>
Motor vehicles, at cost	1,445	1,170
Accumulated depreciation	(846)	(671)
	<u>599</u>	<u>499</u>
Office equipment, at cost	1,692	1,267
Accumulated depreciation	(1,151)	(682)
	<u>541</u>	<u>585</u>
Leasehold improvements, at cost	872	872
Accumulated depreciation	(733)	(684)
	<u>139</u>	<u>188</u>
Total property, plant and equipment	<u>6,971</u>	<u>7,168</u>

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****Note 7: Property, Plant and Equipment (continued)**

	Land at cost \$'000	Buildings at cost \$'000	Motor vehicles at cost \$'000	Office equipment at cost \$'000	Leasehold Improvements at cost \$'000	Total \$'000
Opening balance at 1 July 2022	30	5,866	499	585	188	7,168
Additions	-	18	308	277	80	683
Depreciation	-	(222)	(208)	(321)	(129)	(880)
Disposals	-	-	-	-	-	-
Net book value 30 June 2023	30	5,662	599	541	139	6,971
Net book value as of 30 June 2023 represented by:						
Gross book value	30	8,757	1,445	1,692	872	12,796
Accumulated depreciation	-	(3,095)	(846)	(1,151)	(733)	(5,825)
Net book value 30 June 2023	30	5,662	599	541	139	6,971

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$'000	\$'000
Note 8: Right-of-Use Assets		

The Company leases property.

i) AASB 16 related amounts recognised in the balance sheet

Right-of-use assets

Leased property	1,596	985
Accumulated amortisation	(958)	(599)
Total right-of-use asset	638	386

Movement in carrying amounts:

Leased property:

Balance at beginning of year	386	256
Addition to right-of-use asset	528	332
Amortisation expense	(276)	(202)
Net carrying amount	638	386

ii) AASB 16 related amounts recognised in the statement of profit or loss

Amortisation charge related to right of use assets	276	202
Interest expense on lease liabilities	38	5

Note 9: Accounts Payable and Other Payables

Trade payables	1,353	906
GST payable	852	491
Sundry creditors and accruals	1,232	1,305
Grants in advance (net of accrued income)	4,465	412
Unexpended grants	9,180	6,830
Total accounts payable and other payables	17,082	9,944

Settlement of trade creditors is generally net 30 days.

The Company does not hold any financial liabilities whose terms have been renegotiated, but which would otherwise be past due or impaired.

No collateral has been pledged for any of the current or non-current trade and other payable balances.

a. Financial liabilities at amortised cost classified as accounts payable and other payables

Accounts payable and other payables:

- total current	17,082	9,944
- total non-current	-	-
	17,082	9,944
Less GST payable	(852)	(491)
Less Deferred Income	(13,645)	(7,242)
Financial liabilities as accounts payable and other payables	2,585	2,211

No interest is payable on outstanding payables.

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$'000	\$'000
Note 10: Lease Liabilities		
Lease Liabilities		
Current	221	96
Non-current	438	290
	<u>659</u>	<u>386</u>
Note 11: Provisions		
Current		
Employee benefits - annual leave	1,130	1,538
Employee benefits - sick leave	99	359
Employee benefits - long service leave	105	682
Total current provisions	<u>1,334</u>	<u>2,579</u>
Non-Current		
Employee benefits - sick leave	326	360
Employee benefits - long service leave	252	225
Total non-current provisions	<u>578</u>	<u>585</u>
Total provisions	<u>1,912</u>	<u>3,164</u>
Note 12: Borrowings		
Current		
Bank loan	176	176
Total current borrowings	<u>176</u>	<u>176</u>
Non Current		
Bank loan	1,757	1,933
Total non current borrowings	<u>1,757</u>	<u>1,933</u>
Total borrowings	<u>1,933</u>	<u>2,109</u>

The loan is secured with the property of the Company offices located at 61 Smith Street Darwin NT 0800 and 10 Third Street Katherine NT 0850 and the whole of the Company's assets and undertakings.

Note 13: Commitments for Expenditure

(a) There were no capital commitments at 30 June 2023 (2022: \$Nil).

(b) Loans:

Loans payable:

Less than 1 year

1-5 years

176	176
1,757	1,933
<u>1,933</u>	<u>2,109</u>

(c) There were no operating leases at 30 June 2023 (2022: \$Nil).

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$'000	\$'000
Note 14: Events After the Reporting Period		
Other than the legal case filed against the Company during the year by the former CEO, the Directors are not aware of any significant events that have occurred since the end of the reporting period which would have an effect on the presentation or require disclosure to the financial statements.		
Note 15: Cash Flow Information		
Reconciliation of Cash Flow from Operating Activities with Current Year Surplus		
Surplus for the year	1,739	651
<i>Non cash transactions</i>		
Depreciation and amortisation	1,156	931
(Gain)/Loss on disposal of property, plant and equipment	(17)	14
Other	83	(27)
<i>Changes in net assets and liabilities:</i>		
<i>(Increase) / Decrease in assets:</i>		
Accounts receivable and other debtors	14	(399)
Other current assets	(360)	(262)
<i>Increase/(decrease) in liabilities:</i>		
Accounts payable and other payables	7,138	3,304
Provisions	(1,252)	319
Net cash flows from operating activities	8,501	4,531

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

		2023	2022
		\$'000	\$'000
Note 16: Financial Risk Management			
	Note		
Categories of financial instruments			
Financial assets			
Loans and receivables:			
Cash and cash equivalents	4	22,910	15,589
Trade receivables	5a	425	439
Carrying amount of financial assets		23,335	16,028
Financial Liabilities			
Other financial liabilities:			
Trade and other payables	9a	2,585	2,211
Lease liabilities	10	659	386
Carrying amount of financial liabilities		3,244	2,597

Financial Risk Management Policies

The overall risk management strategy seeks to ensure that the Company meets its financial targets, while minimising potential adverse effects of cash flow shortfalls.

Special Financial Risk Exposures and Management

The main risks the Company is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk. There has been no substantive change in the types of risk the Company is exposed to, how these risks arise, management's objectives, policies and procedures for managing or measuring risks from the previous period.

a. Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss for the Company.

The Company does not have any material credit risk exposures as its major source of revenue is the receipt of grants.

Credit risk exposures

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

Accounts receivable and other debtors that are neither past due nor impaired are considered to be of high credit quality. Aggregates of such amounts are detailed in Note 5.

The Company has no significant concentrations of credit risk exposure to any single counterparty or group of counterparties. Details with respect to credit risk of accounts receivable and other debtors are provided in Note 5.

b. Liquidity risk

Liquidity risk arises from the possibility that the Company might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Company manages this risk through the following mechanisms:

- preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities; and
- only investing surplus cash with major financial institutions.

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****Note 16: Financial Risk Management (continued)****c. Market risk***Interest rate risk*

Exposure to Interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The Company is also exposed to earnings volatility on floating rate instruments.

The financial instruments that expose the Company to interest rate risk are limited to bank loans and cash and cash equivalents.

The Company also manages interest rate risk by ensuring that, whenever possible, payables are paid within any pre-agreed credit terms.

Fair values

Unless otherwise stated, the Directors consider the financial assets and financial liability carrying amount to also be its fair value.

Note 17: Capital Management

The Company manages its capital to ensure that it will be able to continue as a going concern. The Company's overall strategy remained unchanged throughout the year.

The capital structure of the Company consists of accumulated funds comprised of retained earnings.

The Company is not subject to any externally imposed capital requirements.

Note 18: Related Parties*Key Management Remuneration*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, including any committee member (whether executive or otherwise) is considered key management personnel (KMP).

	2023 \$'000	2022 \$'000
KMP compensation	1,254	1,118
Director remuneration	85	45
	<u>1,339</u>	<u>1,163</u>

Other Related Party Disclosure

There were no outstanding balances with KMP or Directors at 30 June 2023 or 30 June 2022.

There were no transactions between the Company and other related parties during the year ended 30 June 2023 and 30 June 2022.

Note 19: Members guarantee

The Company is incorporated under the Corporation 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 \$10 each towards meeting any outstanding obligations of the Company. At 30 June 2023, the total amount that members of the Company are liable to contribute if the Company wound up is \$400 (2022: \$400).

NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

ABN: 63 118 017 842

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023****Note 20: Auditor's Remuneration**

	2023	2022
	\$'000	\$'000
Audit of financial statements	33	45
Total auditor's remuneration	33	45

The auditor of the Company is Lowrys Audit (2022: Deloitte Touche Tohmatsu).

Note 21: Contingent Liabilities

During the year, a legal case was filed against the Company by the former CEO. The extent of liability, if any, of the Company cannot be determined as at the date of this report as the legal proceedings are still ongoing.

DIRECTORS' DECLARATION

In accordance with a resolution of the North Australian Aboriginal Justice Agency Ltd, the Directors declare that:

1. The financial statements and notes, as set out on pages 12-33, are in accordance with the *Corporations Act 2001* and the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Australian Accounting Standards; and
 - b. give a true and fair view of the financial position of the Company as at 30 June 2023 and of its performance for the year ended on that date.
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: 31 October 2023



Director
Dated: 31 October 2023



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of North Australian Aboriginal Justice Agency Ltd (the Company), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, the notes to the financial statements including a summary of significant accounting policies, the Directors' Information, the Directors Report, and the Directors Declaration.

In our opinion the accompanying financial report of the North Australian Aboriginal Justice Agency Ltd has been prepared in accordance with the Corporations Act 2001 and the Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the period then ended;
- (ii) complying with Australian Accounting Standards, the *Corporations Act 2001* and the *Australian Charities and Not-for-profits Commission Regulations 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 Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our 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.

Responsibilities of Management and the Directors for the Financial Report

Management of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Australian Accounting Standards, the Corporations Act 2001 and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal controls as the Directors determine are necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Management are also responsible for assessing the Corporation'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 Corporation or to cease operation, or have no realistic alternative but to do so.

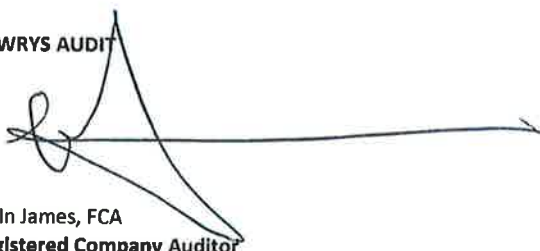
The Directors are responsible for overseeing the Company's financial reporting process.

INDEPENDENT AUDITOR'S REPORT**TO THE MEMBERS OF NORTH AUSTRALIAN ABORIGINAL JUSTICE AGENCY LTD****Report on the Audit of the Financial Report (continued)*****Auditor's Responsibilities for the Audit of the Financial Report***

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

This description forms part of our auditor's report.

LOWRYS AUDIT

Collin James, FCA
Registered Company Auditor

Darwin

Dated: 31 October 2023