Burrun Dalai Aboriginal Corporation Inc

Financial Statements

For the Year Ended 30 June 2020

Burrun Dalai Aboriginal Corporation Inc

Contents

For the Year Ended 30 June 2020

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Burrun Dalai Aboriginal Corporation Inc

Directors' Report

30 June 2020

The committee members submit the financial report of the Association for the financial year ended 30 June 2020. The committee members regard themselves as the "responsible person's" under the requirements of ACNC 2012.

1. General information

Committee members

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

Chairperson	Elizabeth Sterling
Deputy Chairperson	Edward Vale
Secretary	Tracey Anderson
Treasurer	Harry Cutmore
Member	Richard Campbell
Member	Fiona Murray
Member	Michael Brogan
Member	Rosie Vale

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

Principal activities

The principal activity of Burrun Dalai Aboriginal Corporation Inc during the financial year were:

- to assist Foster carers and Foster Children in the communit

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

2. Operating results and review of operations for the year

Operating results

The profit of the Association after providing for income tax amounted to $ 1,333,178 (2019: $ 2,398,784).

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

Chairperson: ..... Member: .....

Dated this 4th day of November 2020

WRIGHTS

Advice for growth

PARTNERS
Anthony de Jager BCom CPA CA
Chris Garrett BBus CA
Dan Wade BCom CPA RCA
Affiliate CA ANZ

Burrun Dalai Aboriginal Corporation Inc

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 and The Australian Charities and Not for Profit Commission Act 2012 Section 60-40 To the Directors of Burrun Dalai Aboriginal Corporation Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020, there have been:

(i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* or the Australian Charities and Not for Profit Commissions Act 2012 in relation to the audit; and

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

Dan Wade
Partner
Wrights Chartered Accountants

Kempsey NSW

4th November 2020

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Burrun Dalai Aboriginal Corporation Inc

Statement of Profit or Loss

For the Year Ended 30 June 2020

	Note	2020 $	2019 $
Income			
Workers compensation claim		-	7,192
Membership fees		42	86
Interest received		61,420	73,825
DCJ funding		23,704,574	19,580,672
AbSec Community Response grant		12,500	-
Reimbursements		8,833	52,998
Client Related Funding Kids		31,500	34,500
Other income		82,373	14,359
Total Income		23,901,242	19,763,632
Less: Expenses			
Accounting fees		64	-
Advertising		66,145	43,168
AbSec Community Response expense		15,863	-
ACTG neuro psych program		6,923	15,840
Auditors remuneration		29,500	17,250
Bad debts		2,964	-
Bank charges		6,786	6,045
Behavioural management service		6,923	-
Cleaning		64,754	55,723
Client brokerage		1,260	-
Consulting and professional fees		75,167	18,643
COVID-19 expenditure		188,100	-
Legal fees		15,135	5,425
Depreciation		412,000	293,639
D&A counselling services		68,364	62,014
Document storage		5,048	-
Donations		37,329	5,064
Electricity		66,655	74,489
Establishment fee Future Planning		10,000	-
Fringe benefits tax		-	2,454
Family preservation		11,219	460
Genealogy services		813	3,434
General counselling services		-	21,522
HAPPI Clinic Administration		15,518	38,890
Healing Pathways Psych Service		368,371	358,241
Insurance		57,991	53,055
IT Expenses		298,650	267,365
Leave Movement		34,726	42,763
Literacy and multilit services		194,812	112,629
Motor vehicle expenses		195,482	251,908
NDIS Program		8,567	14,468
Non-capitalised equipment		72,437	31,763
NAIDOC		27,877	66,792
Other employee costs		29,817	24,302

The accompanying notes form part of these financial statements.

Burrun Dalai Aboriginal Corporation Inc

Statement of Profit or Loss

For the Year Ended 30 June 2020

	Note	2020 $	2019 $
Office equipment & supplies		241,488	305,623
ORIC transition costs		1,041	-
Program Costs		28,405	48,060
Postage		4,685	6,445
Printing and stationery		44,243	32,278
Psychiatric Services		40,690	-
QAF SI&CD Program		-	106,657
Rates and taxes		2,011	2,732
Resources		6,171	8,205
Respite house utilities		17,806	42,834
Reportable Conduct Investigate		78,530	104,084
Rent and lease expense		454,154	466,920
Repairs and maintenance		30,124	25,702
Restoration		100,769	126,692
Salaries		7,807,610	5,966,082
Security costs		13,339	18,726
Speech pathology services		6,181	50,363
Staff expenses		179,106	99,794
Subscriptions		155,301	94,019
Sundry expenses		194,047	182,259
Unexpended grant funds		179,550	175,882
Superannuation contributions		623,913	471,286
Telephone and fax		99,894	78,572
Travel		480,550	568,852
Workers compensation insurance		112,998	143,505
FCA, EFS, RCAR and carer's allowances		9,320,758	6,418,456
Other operating expenses		8,961	957
Workplace health & safety		932	-
Total expenses		22,628,517	17,434,117
Other items			
Net gain on disposal of assets		60,453	69,269
Profit before income tax		1,333,178	2,398,784

The accompanying notes form part of these financial statements.

Burrun Dalai Aboriginal Corporation Inc
For the Year Ended 30 June 2020

Out-of-Home Care

	2020 $	2019 $
OOHC General		
Income		
DCJ Funding	**17,636,077**	17,358,672
DCJ Other Contract related Income	**3,471,120**	633,544
Other Income	**22,404**	10,458
Client Related Funding Kids	**31,500**	34,500
Paid Parental Leave	**37,030**	7,194
	21,198,131	18,044,368
Less: Expenses		
FCA Foster Carers Allowance	**4,983,377**	4,828,619
KIDS Extra Financial Support	**3,994,206**	1,106,284
KIDS Respite Care Costs	**205,623**	232,771
Other Care Payments	**137,552**	251,055
BD Corp Management Fees	**5,290,823**	5,409,270
Telephone & Pagers	**75,028**	76,309
Superannuation expense	**418,496**	308,874
Wages	**5,637,734**	4,507,769
Employee Entitlement Movement	**79,604**	42,273
Bank Charges	**6,054**	5,636
Restoration	**111,988**	127,152
Genograms & genealogy programs	**813**	-
	20,941,298	16,896,012
Net profit / (loss)	**256,833**	1,148,356

Annexure A reconciles the Out-of-Home Care trading account to the Department of Community & Justice Annual Accountability Statement.

Burrun Dalai Aboriginal Corporation Inc
For the Year Ended 30 June 2020

Kempsey Youth Service / Kempsey Community Development Worker

	2020 $	2019 $
Kempsey Youth Service		
Income		
DCJ Funding	**274,505**	106,241
Other income	**37**	(1)
AbSec Community Response Grant	**12,500**	-
	287,042	106,240
Less: Expenses		
Program Costs	**15,942**	1,295
BD Corp Managment Fee	**63,761**	31,871
Superannuation	**9,768**	4,890
AbSec community response expense	**15,863**	-
Wages	**102,653**	74,018
Provision for leave	**3,828**	14
Telephones & Pagers	**794**	-
Sundry expense	**96**	-
	212,705	112,088
Net profit / (loss)	**74,337**	(5,848)

Annexure C reconciles the Kempsey Youth Service / Kempsey Community Development Worker trading account to the Department of Community & Justice Annual Accountability Statement.

Burrun Dalai Aboriginal Corporation Inc
For the Year Ended 30 June 2020

Intensive Family Based Services

	2020 $	2019 $
Intensive Family Based Services - (IFBS-KTS development Project)		
Income		
DCJ Funding	**944,765**	926,240
Other income	**-**	(1)
Reimbursements	**909**	4,333
	945,674	930,572
Less: Direct expenses		
Bank charges	**120**	125
BD Corp Management Fee	**283,430**	277,873
Wages	**380,695**	354,631
Superannuation	**29,561**	27,181
Program costs	**69,001**	92,973
Unexpended grant funds	**179,550**	175,882
Provision for Leave	**2,408**	1,907
	944,765	930,572
Net profit / (loss)	**909**	-

Annexure B reconciles the Intensive Familiy Based Services trading account to the Department of Community & Justice Annual Accountability Statement.

Burrun Dalai Aboriginal Corporation Inc
For the Year Ended 30 June 2020

Future Planning & Support Trial

	2020 $	2019 $
Income		
DCJ Funding	862,509	-
Total Income	862,509	-
Less: Expenses		
Client Brokerage	1,260	-
Corporate management fee	36,000	-
New program contingency	16,000	-
Cleaning	990	-
Depreciation	11,827	-
Plant & equipment <$5,000	548	-
Office consumables	4,263	-
Postage & shipping	86	-
Telephone & communications	1,883	-
Establishment fee	10,000	-
Assessor - intensive caseworker contract services	40,548	-
Motor vehicle hire	2,010	-
Wages & salaries	61,835	-
ELE movement	6,142	-
Superannuation	2,840	-
Staff amenities & training	513	-
Property lease epxenses	7,800	-
Office expenses	8,193	-
Total Expenses	212,738	-
Net profit / (loss)	649,771	-

Annexure D reconciles the Future Planning & Support Trial trading account to the Department of Community & Justice Annual Accountability Statement.

Burrun Dalai Aboriginal Corporation Inc

Statement of Financial Position

30 June 2020

	Note	2020 $	2019 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	**6,273,544**	5,776,518
Trade and other receivables	4	**3,500,402**	1,126,083
Inventories	5	**63,151**	66,694
Other assets	7	**128,012**	83,293
TOTAL CURRENT ASSETS		**9,965,109**	7,052,588
NON-CURRENT ASSETS			
Trade and other receivables	4	**23,682**	23,682
Property, plant and equipment	6	**4,522,741**	1,503,261
TOTAL NON-CURRENT ASSETS		**4,546,423**	1,526,943
TOTAL ASSETS		**14,511,532**	8,579,531
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	**4,255,498**	2,337,658
Current tax liabilities	11	**(46,788)**	5,637
Employee benefits	10	**579,470**	465,206
Other liabilities	9	**457,938**	-
TOTAL CURRENT LIABILITIES		**5,246,118**	2,808,501
NON-CURRENT LIABILITIES			
Employee benefits	10	**158,267**	156,068
Other liabilities	9	**2,158,925**	-
TOTAL NON-CURRENT LIABILITIES		**2,317,192**	156,068
TOTAL LIABILITIES		**7,563,310**	2,964,569
NET ASSETS		**6,948,222**	5,614,962
EQUITY			
Retained earnings		**6,948,222**	5,614,962
TOTAL EQUITY		**6,948,222**	5,614,962

The Association has initially applied AASB 16 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 117 and related interpretations.

The accompanying notes form part of these financial statements.

Burrun Dalai Aboriginal Corporation Inc

Statement of Changes in Equity
For the Year Ended 30 June 2020

2020

	Retained Earnings	Total
	$	$
Balance at 1 July 2019	5,614,962	5,614,962
Profit attributable to members	1,333,178	1,333,178
Adjustment to prior period through equity	82	82
Balance at 30 June 2020	6,948,222	6,948,222

2019

	Retained Earnings	Total
	$	$
Balance at 1 July 2018	3,217,647	3,217,647
Profit attributable to members	2,398,784	2,398,784
Adjustment to prior period through equity	(1,469)	(1,469)
Balance at 30 June 2019	5,614,962	5,614,962

The accompanying notes form part of these financial statements.

Burrun Dalai Aboriginal Corporation Inc

Statement of Cash Flows

For the Year Ended 30 June 2020

	Note	2020 $	2019 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Revenue Received		$ 21,977,455	$ 18,894,714
Expenses Paid		(20,665,812)	(15,247,959)
Net cash provided by/(used in) operating activities		1,311,643	3,646,755
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Non Current Assets		(814,617)	(671,340)
Net cash provided by/(used in) investing activities		(814,617)	(671,340)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Net increase/(decrease) in cash and cash equivalents held		497,026	2,975,415
Cash and cash equivalents at beginning of year		5,776,518	2,801,103
Cash and cash equivalents at end of financial year	3	$ 6,273,544	$ 5,776,518

The Association has initially applied AASB 16 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 117 and related interpretations.

The accompanying notes form part of these financial statements.

Notes to the Financial Statements
For the Year Ended 30 June 2020

The financial report covers Burrun Dalai Aboriginal Corporation Inc as an individual entity. Burrun Dalai Aboriginal Corporation Inc is a not-for-profit Association, incorporated in New South Wales under the *Association's Incorporation Act (NSW 2009* and *Association's Incorporation Regulation (NSW) 2010* ('the Act').

The functional and presentation currency of Burrun Dalai Aboriginal Corporation Inc is Australian dollars.

1 **Change in Accounting Policy**

Leases - Adoption of AASB 16

The Association has adopted AASB 16 *Leases* using the modified retrospective (cumulative catch-up) method from 1 July 2019 and therefore the comparative information for the year ended 30 June 2019 has not been restated and has been prepared in accordance with AASB 117 *Leases* and associated Accounting Interpretations.

Impact of adoption of AASB 16

The impact of adopting AASB 16 is described below:

Association as a lessee

Under AASB 117, the Association assessed whether leases were operating or finance leases based on its assessment of whether the significant risks and rewards of ownership had been transferred to the Association or remained with the lessor. Under AASB 16, there is no differentiation between finance and operating leases for the lessee and therefore all leases which meet the definition of a lease are recognised on the statement of financial position (except for short-term leases and leases of low value assets).

The Association has elected to use the exception to lease accounting for short-term leases and leases of low value assets, and the lease expense relating to these leases are recognised in the statement of profit or loss on a straight line basis.

Practical expedients used on transition

AASB 16 includes a number of practical expedients which can be used on transition, the Association has used the following expedients:

- contracts which had previously been assessed as not containing leases under AASB 117 were not re-assessed on transition to AASB 16;
- right-of-use assets at 1 July 2019 have been measured at an amount equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments;
- excluded leases with an expiry date prior to 30 June 2020 from the statement of financial position and lease expenses for these leases have been recorded on a straight-line basis over the remaining term;
- used hindsight when determining the lease term if the contract contains options to extend or terminate the lease;

Notes to the Financial Statements
For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards, Australian Accounting Interpretations and the *Associations Incorporation Act (NSW) 2009* and *Associations Incorporation Regulation (NSW) 2010*. Burrun Dalai Aboriginal Corporation Inc has taken advantage of the releif in Class Order 11/01 *Financial Reporting Requirments* and has prepared financial statements with reduced disclosures.

(b) Comparative Amounts

Comparatives are consistent with prior years, unless otherwise stated.

(c) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assesment Act 1997*.

(d) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

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

(e) Revenue and other income

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

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Grant revenue

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

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

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

2 Summary of Significant Accounting Policies

(f) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST.

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

(g) Property, Plant and Equipment

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

Land and buildings

Land and buildings are measured using the cost model.

Plant and equipment

Plant and equipment are measured using the cost model.

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

(h) Cash and cash equivalents

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

Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of financial position.

(i) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits 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.

Notes to the Financial Statements
For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

Contributions are made by the entity to an employee superannuation fund and are charged as expenses when incurred.

(j) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The directors have decided against early adoption of these Standards, but does not expect the adoption of these standards to have any impact on the reported position or performance of the Association.

3 Cash and cash equivalents

	2020	2019
	$	$
Cash at bank and in hand	5,668,461	5,181,164
Short-term deposits	605,083	595,354
Total cash and cash equivalents	6,273,544	5,776,518

4 Trade and other receivables

	2020	2019
	$	$
CURRENT		
Trade receivables	2,154,862	1,080,574
Provision for impairment	-	(8,325)
	2,154,862	1,072,249
Other receivables	1,345,540	53,834
Total current trade and other receivables	3,500,402	1,126,083

	2020	2019
	$	$
NON-CURRENT		
Deposits paid	23,682	23,682
Total non-current trade and other receivables	23,682	23,682

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

Notes to the Financial Statements
For the Year Ended 30 June 2020

5 Inventories

	2020 $	2019 $
CURRENT		
At cost:		
Non-trading stock on hand	63,151	66,694
Total inventories	63,151	66,694

6 Property, plant and equipment

	2020 $	2019 $
LAND AND BUILDINGS		
Freehold land		
At cost	95,000	95,000
Total Land	95,000	95,000
Buildings		
At cost	288,081	288,081
Accumulated depreciation	(40,840)	(31,130)
Total buildings	247,241	256,951
Total land and buildings	342,241	351,951
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	804,210	623,607
Accumulated depreciation	(468,754)	(408,758)
Total plant and equipment	335,456	214,849
Furniture, fixtures and fittings		
At cost	165,394	164,594
Accumulated depreciation	(141,494)	(141,494)
Total furniture, fixtures and fittings	23,900	23,100
Motor vehicles		
At cost	1,068,785	993,754
Accumulated depreciation	(208,542)	(124,488)
Total motor vehicles	860,243	869,266
Leasehold Improvements		
At cost	560,158	228,217
Accumulated amortisation	(216,120)	(184,122)
Total leasehold improvements	344,038	44,095
Total plant and equipment	1,563,637	1,151,310

Notes to the Financial Statements
For the Year Ended 30 June 2020

6 Property, plant and equipment

RIGHT-OF-USE		
Lease right of use asset	2,959,859	-
Accumulated amortisation	(342,996)	-
Total right-of-use asset	2,616,863	-
Total property, plant and equipment	4,522,741	1,503,261

7 Other non-financial assets

	2020	2019
	$	$
CURRENT		
Prepayments	128,012	83,293
Total other non-financial assets	128,012	83,293

8 Trade and other payables

	Note	2020	2019
		$	$
CURRENT			
Trade payables		430,617	160,644
Amounts held in trust		3,528,576	1,906,912
Accrued expenses		147,400	94,425
Superannuation payable		-	129,221
Other payables		148,905	46,456
Total trade and other payables		4,255,498	2,337,658

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

9 Other Liabilities

	2020	2019
	$	$
CURRENT		
Lease liabilities	457,938	-
	457,938	-

	2020	2019
	$	$
NON-CURRENT		
Lease liabilities	2,158,925	-
	2,158,925	-

Notes to the Financial Statements
For the Year Ended 30 June 2020

10 Employee Benefits

	2020	2019
	$	$
Current		
Long service leave	93,529	60,826
Annual leave and accrued hours	485,941	404,380
Total current employee benefits	579,470	465,206

	2020	2019
	$	$
Non-current		
Long service leave	158,267	156,068
Total non-current employee benefits	158,267	156,068

11 Tax

	2020	2019
	$	$
GST payable	(46,788)	5,637
Current tax liabilities	(46,788)	5,637

12 Contingencies

In the opinion of the Directors, the Association did not have any contingencies at 30 June 2020 (30 June 2019:None).

13 Events Occurring After the Reporting Date

The financial report was authorised for issue on 20 October 2020 by the board of directors.

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

Notes to the Financial Statements
For the Year Ended 30 June 2020

14 Statutory Information

The registered office and principal place of business of the company is:
Burrun Dalai Aboriginal Corporation Inc
23 Clyde Street
Kempsey NSW 2440

15 Funding

(a) **Financial Position**

(i)

The association is primarily funded via government grants and has no major income streams from other sources. If the grant funding was to cease the entity would not be able to sustain its current level of operations. There is no reason at this time to feel that the funding will not continue.

WRIGHTS

Advice for growth

PARTNERS
Anthony de Jager BCom CPA CA
Chris Garrett BBus CA
Dan Wade BCom CPA RCA
Affiliate CA ANZ

Burrun Dalai Aboriginal Corporation Inc

Independent Audit Report to the members of Burrun Dalai Aboriginal Corporation Inc

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Burrun Dalai Aboriginal Corporation Inc (the Company), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss, the statement of changes in equity and the 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 report of the Association is in accordance with the *Corporations Act 2001*, including:

(i) giving a true and fair view of the Association's financial position as at 30 June 2020 and of its financial performance for the year ended; and

(ii) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the *Corporations Act 2001* and 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 confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Responsibilities of Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is 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, the directors are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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WRIGHTS

Advice for growth

PARTNERS
Anthony de Jager BCom CPA CA
Chris Garrett BBus CA
Dan Wade BCom CPA RCA
Affiliate CA ANZ

Burrun Dalai Aboriginal Corporation Inc

Independent Audit Report to the members of Burrun Dalai Aboriginal Corporation Inc

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 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 report.

Dan Wade
Partner
Wrights Chartered Accountants

Kempsey

5th November 2020.

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Burrun Dalai
ABORIGINAL CORPORATION INC.

Annexure A - Department of Community & Justice, Annual Accountability Statement, Reconciliation to Burrun Dalai Out-of-Home Care Program Trading Statement

	PROGRAM ID	**1-7523049549**
	OPERATING NAME	**Home Care & Family Support Services**
1	Income received from DCJ this financial year including annual, one-off and SACS ERO payments. This includes any special COVID-19 payments you may have received from DCJ.	19,844,040
2	Approved carried-forward unspent funds from last financial year.	-
3	Prior year's unspent funds adjustment to funding in item 1 above.	-
4	Income or payments in advance received in previous financial years.	-
5	Interest earned on all DCJ funds relating to this contract.	-
6	Proceeds from disposal of DCJ-funded assets.	-
7	Other contracted-related income.	3,449,654
8	Adjustments for income or payments in advance including item 1 and/or item 4, above, excluding funds paid in advance for this financial year.	-
	Income Total	**23,293,694**
9	Salaries and Wages	5,603,815
10	Other employment-related expenses.	532,020
11	Direct contract-related costs.	9,514,641
12	Indirect contract administration costs.	5,290,823
13	Capital Acquisitions.	-
14	Other contract-related expenditure.	-
	Expenditure Total	**20,941,299**
	Surplus/(Deficit)	**2,352,395**
	Reconciliation of Unspent Funds [Surplus]	
15	Unspent funds approved for use in the following financial year.	-

Burrun Dalai
ABORIGINAL CORPORATION INC.

	PROGRAM ID	**1-7523049549**
	OPERATING NAME	**Home Care & Family Support Services**
16	Unspent funds to be carried forward from this financial year.	2,352,395
17	Funds to be returned to DCJ.	-
	Reconciliation to Program Trading Statement	
	Program Surplus/(Deficit)	**2,352,395**
Add	OOHC Trading Account Other Income	79,935
Add	OOHC Employee Commonwealth Grants	15,000
Less	PSP Funding Transferred to Other Agency	71,091
Less	PSP Restoration/Guardianship Initial Case Plan Goal allocated to Trust	1,341,205
Less	PSP +4 Sibling Group/Complex Care Packages allocated to Trust	173,727
Less	PSP Minor Payment adjustment(s)	415
Less	FY18/19 Once-Off Payment July 2020 recorded in FY19 but shown in DCJ FY20 funding	323,655
Less	Aboriginal Community Engagement funding allocated to BDCORP	403,060
	OOHC Trading Statement Surplus/(Deficit)	**256,833**
Notes		
16	*FY20 Surplus CFWD per PSP Service Level Agreement*	

Burrun Dalai
ABORIGINAL CORPORATION INC.

Annexure B - Department of Community & Justice, Annual Accountability Statement, Reconciliation to Burrun Dalai Intensive Family Based Services Program Trading Statement

	PROGRAM ID	**1-707369786**
	OPERATING NAME	**IFBS Kempsey**
1	Income received from DCJ this financial year including annual, one-off and SACS ERO payments. This includes any special COVID-19 payments you may have received from DCJ.	768,883
2	Approved carried-forward unspent funds from last financial year.	-
3	Prior year's unspent funds adjustment to funding in item 1 above.	175,882
4	Income or payments in advance received in previous financial years.	-
5	Interest earned on all DCJ funds relating to this contract.	-
6	Proceeds from disposal of DCJ-funded assets.	-
7	Other contracted-related income.	-
8	Adjustments for income or payments in advance including item 1 and/or item 4, above, excluding funds paid in advance for this financial year.	-
	Income Total	**944,765**
9	Salaries and Wages	380,696
10	Other employment-related expenses.	31,969
11	Direct contract-related costs.	69,121
12	Indirect contract administration costs.	283,430
13	Capital Acquisitions.	-
14	Other contract-related expenditure.	-
	Expenditure Total	**765,215**
	Surplus/(Deficit)	**179,550**
	Reconciliation of Unspent Funds [Surplus]	
15	Unspent funds approved for use in the following financial year.	-

Burrun Dalai
ABORIGINAL CORPORATION INC.

	PROGRAM ID	**1-707369786**
	OPERATING NAME	**IFBS Kempsey**
16	Unspent funds to be carried forward from this financial year.	-
17	Funds to be returned to DCJ.	179,550
	Reconciliation to Program Trading Statement	
	Program Surplus/(Deficit)	**179550**
Less	FY19/20 Surplus pending reimbursement to DCJ	179,550
Add	Other Income - Reimbursements	909
	Intensive Family Based Services Trading Statement Surplus/(Deficit)	**909**
Notes		

Burrun Dalai
ABORIGINAL CORPORATION INC.

Annexure C - Department of Community & Justice, Annual Accountability Statement, Reconciliation to Burrun Dalai Kempsey Youth Work Program Trading Statement

	PROGRAM ID	1-7032006336	1-9603628671
	OPERATING NAME	**Kempsey Youth Service**	**Community Development Aboriginal Services**
1	Income received from DCJ this financial year including annual, one-off and SACS ERO payments. This includes any special COVID-19 payments you may have received from DCJ.	109,366	69,177
2	Approved carried-forward unspent funds from last financial year.	-	33,994
3	Prior year's unspent funds adjustment to funding in item 1 above.	-	-
4	Income or payments in advance received in previous financial years.	-	-
5	Interest earned on all DCJ funds relating to this contract.	-	-
6	Proceeds from disposal of DCJ-funded assets.	-	-
7	Other contracted-related income.	-	61,968
8	Adjustments for income or payments in advance including item 1 and/or item 4, above, excluding funds paid in advance for this financial year.	-	-
	Income Total	**109,366**	**165,139**
9	Salaries and Wages	62,618	40,035
10	Other employment-related expenses.	8,293	5,302
11	Direct contract-related costs.	10,268	6,565
12	Indirect contract administration costs.	38,895	24,867
13	Capital Acquisitions.	-	-
14	Other contract-related expenditure.	-	-
	Expenditure Total	**120,074**	**76,769**
	Surplus/(Deficit)	**(10,708)**	**88,370**
	Reconciliation of Unspent Funds [Surplus]		

Burrun Dalai
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	PROGRAM ID	**1-7032006336**	**1-9603628671**
	OPERATING NAME	**Kempsey Youth Service**	**Community Development Aboriginal Services**
15	Unspent funds approved for use in the following financial year.	-	33,994
16	Unspent funds to be carried forward from this financial year.	-	54,376
17	Funds to be returned to DCJ.	-	-
	Reconciliation to Program Trading Statement		
	Combined Program's Surplus/(Deficit)		**77,662**
Plus	Other Income		38
Plus	Absec Community Engagement Grant Income		12,500
Less	Absec Community Engagement Expenditure		15,863
	Kempsey Youth Worker Trading Statement		**74,337**
Notes			
15	*DCJ approved CFWD of KACDW FY18/19 Surplus as part of program implementation support.*		
16	*DCJ approved CFWD and transfer of IFBS FY17/18 Surplus to KACDW not spent due to COVID-19 health crisis.*		

Burrun Dalai
ABORIGINAL CORPORATION INC.

Annexure D - Department of Community & Justice, Annual Accountability Statement, Reconciliation to Burrun Dalai Future Planning & Support Pilot Program Trading Statement

	PROGRAM ID	**1-10671064785**
	OPERATING NAME	**Futures Planning & Support - MNC**
1	Income received from DCJ this financial year including annual, one-off and SACS ERO payments. This includes any special COVID-19 payments you may have received from DCJ.	1,726,200
2	Approved carried-forward unspent funds from last financial year.	-
3	Prior year's unspent funds adjustment to funding in item 1 above.	-
4	Income or payments in advance received in previous financial years.	-
5	Interest earned on all DCJ funds relating to this contract.	-
6	Proceeds from disposal of DCJ-funded assets.	-
7	Other contracted-related income.	43,244
8	Adjustments for income or payments in advance including item 1 and/or item 4, above, excluding funds paid in advance for this financial year.	(431,255)
	Income Total	**1,338,189**
9	Salaries and Wages	61,835
10	Other employment-related expenses.	9,494
11	Direct contract-related costs.	77,582
12	Indirect contract administration costs.	52,000
13	Capital Acquisitions.	177,334
14	Other contract-related expenditure.	475,680
	Expenditure Total	**853,925**
	Surplus/(Deficit)	**484,264**
	Reconciliation of Unspent Funds [Surplus]	
15	Unspent funds approved for use in the following financial year.	-

Burrun Dalai
ABORIGINAL CORPORATION INC.

	PROGRAM ID	**1-10671064785**
	OPERATING NAME	**Futures Planning & Support - MNC**
16	Unspent funds to be carried forward from this financial year.	484,264
17	Funds to be returned to DCJ.	-
	Reconciliation to Program Trading Statement	
	Program Surplus/(Deficit)	**484,264**
Add	Capital Acquisitions	177,334
Less	Depreciation Expense	11,827
	Future Planning & Support Trading Statement	**649,771**
Notes		
16	*DCJ approved CFWD of all Surplus for term of Future Planning & Support Trial Program.*	