



**Aboriginal  
Health Council  
of Western Australia**

# Annual **Financial Report**

FOR THE YEAR ENDED  
**30 JUNE 2025**

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA**

**ABN 48 114 220 478**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2025**

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2025**

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**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
DIRECTORS' REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

The directors of the Aboriginal Health Council of WA ("AHCWA") ("Organisation") present their report together with the financial statements for the financial year ended 30 June 2025.

**Directors**

The following persons were directors of the Organisation during the whole of the financial year and up to the date of this report, unless otherwise stated:

<b>Name</b>	<b>Position</b>
Vicki O'Donnell	Chairperson
Christopher Bin Kali	Deputy Chairperson
Fabian Tucker	Secretary
Raymond Christophers	Director
Rachel Mallard	Director
June Councillor	Treasurer
Eric Simpson	Director
Preston Thomas	Director
Ernie Hill	Director
Stanley Watson	Director
Joslyn Eades-Tass	Director
Vincent Carter	Youth Director

**Principal Activities**

During the year, the principal activity of the Organisation was to network, provide support, advocate, influence policy, monitor performance, build work capacity, improve and strengthen the social and emotional wellbeing of Aboriginal people and their communities.

There have been no significant changes in the nature of these activities during the financial year.

**Operating Results**

The Organisation recorded a Surplus of \$852,439 (2024: \$888,668) as reported in the statement of profit or loss and other comprehensive income.

**Significant Changes in the State of Affairs**

There were no significant changes in the state of affairs of the Organisation during the financial year.

**Environmental Issues**

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

**Auditor's Independence Declaration**

A copy of the Auditor's Independence Declaration as required under s.60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* is included on page 30 of this financial report.



**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
DIRECTORS' REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**Information on directors**

Number of director meetings held for the year ended 30 June 2025 was 10.

Name	Position	Director Meetings	
		No. of Meetings Eligible to Attend	No. of Meetings Attended
Vicki O'Donnell	Chairperson	10	10
Christopher Bin Kali	Deputy Chairperson	10	10
Fabian Tucker	Secretary	10	5
Raymond Christophers	Director	10	10
Rachel Mallard	Director	10	10
June Councillor	Treasurer	10	10
Eric Simpson	Director	10	6
Preston Thomas	Director	10	8
Ernie Hill	Director	10	8
Stanley Watson	Director	10	4
Joslyn Eades-Tass	Director	1	1
Vincent Carter	Youth Director	5	3

Corporation Secretary during the year was Fabian Tucker.

Treasurer during the year was June Councillor.

**Indemnifying Officers or Auditor**

No indemnities have been given or agreed to be given or insurance premiums paid or agreed to be paid, during or since the end of the financial year, to any person who is or has been an officer or auditor of the Organisation.

**Proceedings on Behalf of the Organisation**

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

The Organisation was not a party to any such proceedings during the year.

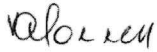
**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
DIRECTORS' REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**Distributions**

No distributions have been paid to members during the year.

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

Director



Director



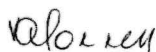
**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
DIRECTORS' DECLARATION  
FOR THE YEAR ENDED 30 JUNE 2025**

Dated 23<sup>rd</sup> of October 2025

In the opinion of the Board of Directors of the Aboriginal Health Council of Western Australia:

- a. The financial statements and notes of the Aboriginal Health Council of Western Australia are in accordance with Australian Charities and Not-for-profits Commission Act 2012, including:
  - i) Giving a true and fair view of its financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and
  - ii) Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commissions Regulation 2012; and
- b. There are reasonable grounds to believe that the Aboriginal Health Council of Western Australia will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Board of Directors



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Chairperson – Vicki O'Donnell  
Dated 23<sup>rd</sup> October 2025



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Director  
Dated 23<sup>rd</sup> October 2025

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025	2024
		\$	\$
<b>INCOME</b>			
Revenue from ordinary activities - Recurrent		11,777,078	9,918,237
Revenue from ordinary activities – Non Recurrent		8,559,310	9,122,264
<b>Total Income</b>	2	20,336,388	19,040,501
<b>EXPENDITURE</b>			
Employee benefits expense		6,474,296	6,924,603
Depreciation and amortisation expenses	3	343,022	629,585
Operating lease expense	3	119,809	164,704
Finance costs		2,057	2,385
Grant administration expenses		2,530,227	2,154,919
Meeting/seminar/workshops		315,010	500,896
Member support grants		9,028,970	6,946,698
Insurance costs		75,096	74,762
Motor vehicle expenses		4,370	15,975
Office supplies and consumables		66,900	78,112
Travel expenses		524,192	659,194
<b>Total Expenditure</b>		<b>19,483,949</b>	<b>18,151,833</b>
<b>Surplus for the year attributable to members of the Aboriginal Health Council of WA</b>		<b>852,439</b>	<b>888,668</b>
<b>Total comprehensive income for the year attributable to members of the Aboriginal Health Council of WA</b>		<b>852,439</b>	<b>888,668</b>

The accompanying notes form part of these financial statements.

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025**

	Notes	2025	2024
		\$	\$
<b>CURRENT ASSETS</b>			
Cash at bank	4	12,685,430	9,752,506
Trade and other receivables	5	89,852	316,659
Other current assets	6	2,699,382	7,815,804
		<b>15,474,664</b>	<b>17,884,969</b>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	7	6,279,331	6,487,505
Intangible assets	8	33,814	346,655
Right of use assets	9	38,761	54,929
		<b>6,351,906</b>	<b>6,889,089</b>
<b>TOTAL ASSETS</b>		<b>21,826,570</b>	<b>24,774,058</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	517,049	1,796,093
Lease liabilities	14	19,213	18,966
Provision for employee entitlements	12	759,154	655,540
Contract liabilities	11	5,862,391	8,434,501
		<b>7,157,807</b>	<b>10,905,100</b>
<b>NON CURRENT LIABILITIES</b>			
Lease liabilities	14	19,063	34,725
Provision for employee long service leave entitlements	12	211,068	248,040
		<b>230,131</b>	<b>282,765</b>
<b>TOTAL LIABILITIES</b>		<b>7,387,938</b>	<b>11,187,865</b>
<b>NET ASSETS</b>		<b>14,438,632</b>	<b>13,586,193</b>
<b>EQUITY</b>			
Start up capital		11,020	11,020
Accumulated surplus		14,427,612	13,575,173
<b>TOTAL EQUITY</b>	13	<b>14,438,632</b>	<b>13,586,193</b>



**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA**  
**STATEMENT OF CASH FLOWS**  
**AS AT 30 JUNE 2025**

	Notes	Start-up capital	Accumulated surplus	Total
		\$	\$	\$
<b>Balance at 1 July 2023</b>		<b>11,020</b>	<b>12,686,505</b>	<b>12,697,525</b>
Surplus for the year	13	-	888,668	888,668
Total comprehensive income for the year		-	888,668	888,668
<b>Balance at 30 June 2024</b>	13	<b>11,020</b>	<b>13,575,173</b>	<b>13,586,193</b>
Surplus for the year	13	-	852,439	852,439
Total comprehensive income for the year		-	852,439	852,439
<b>Balance at 30 June 2025</b>	13	<b>11,020</b>	<b>14,427,612</b>	<b>14,438,632</b>

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
STATEMENT OF CASH FLOWS  
AS AT 30 JUNE 2025**

	Notes	2025	2024
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from operating grants and other operating activities		17,991,085	18,059,791
Payments to suppliers and employees		(20,778,727)	(19,384,735)
Interest received		468,389	430,936
Interest paid		(2,057)	(2,385)
<b>Net cash used in from operating activities</b>	<b>19(b)</b>	<b>(2,321,310)</b>	<b>(896,393)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment and intangibles		204,675	(107,464)
Withdrawal/(Investment) Term Deposit		5,075,486	(5,104,442)
<b>Net cash generated from / (used in) from investing activities</b>		<b>5,280,161</b>	<b>(5,211,906)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Lease payments		(25,927)	(23,746)
<b>Net cash used by financing activities</b>		<b>(25,927)</b>	<b>(23,746)</b>
Net increase / (decrease) in cash held		2,932,924	(6,132,045)
Cash at the beginning of the year		9,752,506	15,884,551
<b>Cash at the end of the year</b>	<b>19(a)</b>	<b>12,685,430</b>	<b>9,752,506</b>

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

The Aboriginal Health Council of Western Australia ("AHCWA") is a not-for-profit organisation which is an unlisted public company limited by guarantee. The principal activity of the Organisation is to network, provide support, advocate, influence policy, monitor performance, build work capacity, improve and strengthen the social and emotional wellbeing of Aboriginal people and their communities.

**Basis of Preparation**

The financial report is a Tier 2 general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosure Requirements made by the Australian Accounting Standards Board ("AASB") and the requirements of the Australian Charities and Not-for-Profits Commission Act 2012 (Cth) and the Associations Incorporation Act 2015 (WA).

The financial statement, except for the cash flow information has been prepared on an accruals basis and is based on historical costs. All amounts disclosed are presented in Australian dollars, which is both the functional and presentation currency of the Organisation.

The financial statements for the year ended 30 June 2025 were approved and authorised by the Board of Directors on the 23<sup>rd</sup> October 2025.

**Summary of Material Accounting Policies**

**(a) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

**(b) Trade and other receivables**

Trade and other receivables includes amounts due from grants in the ordinary course of business and amounts due from customers for services provided, which are recognised and carried at original invoice amount less any allowance for expected credit losses. An allowance for expected credit losses is recognised when collection of the full amount is no longer expected. Bad debts are written off as incurred.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for expected credit loss. Refer to Note 1(m) for further discussion on the determination of impairment losses.

**(c) Property, plant and equipment**

***Cost and valuation***

Buildings and plant and equipment are measured at cost less accumulated depreciation and any impairment in value.

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**(c) Property, plant and equipment (continued)**

***Depreciation***

Depreciation is calculated on a straight-line basis over the estimated useful life of the assets as follows:

<b>Asset Type</b>	<b>Useful Life</b>
Office Furniture	6.3 - 20 years
Office Equipment	2.5 – 13.3 years
Office Equipment <\$100	Immediate Write Off
Motor Vehicles	5.3 years
Leasehold Improvements	40 years

The carrying values of plant and equipment are reviewed for impairment when events occur, or there are changes in circumstances indicate the carrying value of the asset may not be recoverable.

Impairment losses are recognised in the Statement of Profit or Loss and Other Comprehensive Income.

***Recognition on Disposal***

Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in the Statement of Profit or Loss and Other Comprehensive Income.

**(d) Intangible Assets**

***Cost and valuation***

Intangible assets are comprised of acquired computer software and licences and are capitalised based on the costs incurred to acquire and install the specific software.

All intangible assets are accounted for using the cost model whereby capitalised costs are amortised on a reducing balance over their estimated useful lives, as these assets are considered finite.

Residual values and useful lives are reviewed at each reporting date. In addition, they are subject to impairment testing as described in 1(e).

***Amortisation***

The following useful lives are applied:

<b>Asset Type</b>	<b>Useful Life</b>
Software	2.5 - 5 years

Amortisation has been included within depreciation and amortisation.

***Recognition on Disposal***

When an intangible asset is disposed of, the gain or loss on disposal is determined as the difference between the proceeds and the carrying amount of the asset, and is recognised in the Statement of Profit or Loss and Other Comprehensive Income.

**(e) Impairment of Assets and Intangible Assets**

At the end of each reporting period, the Organisation assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**(e) Impairment of Assets and Intangible Assets (continued)**

amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the Organisation would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the Organisation 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 profit in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation profit for that class of asset.

**(f) Trade and other payables**

Liabilities for trade creditors and other amounts are carried at amortised cost which is initially the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Organisation.

**(g) Provisions**

Provisions are recognised when the Organisation has a legal, equitable or constructive obligation to make a future sacrifice of economic benefits to other entities as a result of past transactions or other past events, it is probable that a future sacrifice of economic benefits will be required and a reliable estimate can be made of the amount of the obligation.

**(h) Revenue Recognition**

**Contributed Assets**

The Organisation receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (e.g. AASB 9, AASB 16, AASB 116 and AASB 138.)

On initial recognition of an asset, the Organisation recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Organisation recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

**Operating Grants, Donations and Bequests**

When the organisation receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 and AASB 1058.

When both these conditions are satisfied, the Organisation:

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



**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**(h) Revenue Recognition (continued)**

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

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (e.g. AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

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

**Capital Grant**

When the Organisation 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 by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Organisation recognises income in profit or loss when or as the Organisation satisfies its obligations under the 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.

**(i) Employee benefits**

**Short-term employee benefits**

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries, non-monetary benefits, annual leave liabilities, time off in lieu accrued and qualifying long-service leave liabilities. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled. Liabilities at balance date for wages and salaries, non-monetary benefits and accumulating sick leave are included in Accrued Expenses (Note 10) whereas the annual leave liability is included under Provision for Employee Entitlements (Note 12).

**Other long-term employee benefits**

The Organisation's liability for long service leave, where employees have not reach entitlement, is included in other long-term benefits as they are not expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The Organisation presents employee benefit obligations as current liabilities in the statement of financial position if the Organisation does not have an unconditional right to defer settlement for at least twelve (12) months after the reporting period, irrespective of when the actual settlement is expected to take place.

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**(j) Income Taxes**

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

**(k) Comparative Figures**

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

Where the Organisation has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

**(l) Grant Acquittals**

For the purpose of acquitting grants provided by funding bodies, the Organisation has adopted the following policies:

Grant income is acquitted after allowing for the following costs:

- (a)** Cost including labour and on-costs directly associated with a specific grant;
- (b)** Administrative and other related overhead costs (after excluding costs which are abnormal both in nature and value and therefore not representative of an appropriate level of costs that would be expected to be incurred) not related to a specific grant are allocated over the relevant grants, based on a proportion of the level of each grant and related income compared to total income.

Such allocations are reduced to take into consideration the lower level administrative burden a grant is likely to produce, such as in the case of capital grants. Representations of management and internal documentation, such as Board approved budgets, are used in determining to which grant a cost may directly or indirectly be attributed.

Grant administration fees include internal charges levied to programs. Total of these internal charges for the year ended 30 June 2025 were \$2,530,227 (2024: \$2,154,919). These internal charges have been removed on consolidation from the Statement of Surplus or Loss and Other Comprehensive Income.

**(m) Leases**

At inception of a contract, the Organisation assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Organisation where the Organisation is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease



**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**(m) Leases (continued)**

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

Where a lease transfer ownership of the underlying asset or the cost of the right-of-use asset reflects that the Organisation anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**(n) Significant management judgement in applying accounting policies**

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

**Estimation uncertainty**

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

**Impairment**

In assessing impairment, management estimates the recoverable amount of each asset or cash-generating unit based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

**Useful lives of depreciable assets**

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain IT equipment.

**Useful lives of intangible assets**

Management reviews its estimate of the useful lives of intangible assets at each reporting date, based on the expected utility of the assets and checking for any indicators of impairment. Uncertainties in these estimates relate to changes in technology that may change the utility of certain intangible assets.

**Long service leave**

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

**Performance obligations under AASB 15**

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the funding agreement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

**Lease term and option to extend under AASB 16**

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised are a key management judgement that the organisation will make.

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**(n) Significant management judgement in applying accounting policies (continued)**

The organisation determines the likeliness to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the organisation.

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**NOTE 2: REVENUE**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Operating activities		
- operating grants	19,628,914	18,061,024
- interest received	468,389	430,936
- conference registrations	-	145,676
- training course fees	4,828	540
- member support contracting	-	150,000
- parental leave funds	12,638	47,702
- net gain on disposal of plant and equipment	100	120
- sponsorship	197,866	128,050
- other sources of revenue	23,653	76,453
	<u>20,336,388</u>	<u>19,040,501</u>

The table below shows the grant revenue expected to be recognised in the future related to the performance obligations that are unsatisfied or partially unsatisfied at the reporting date as a result of adoption of AASB 15 and AASB 1058.

	<b>2025</b>
	<b>\$</b>
Revenue from government and other grants - operating and capital	<u>5,862,391</u>

**NOTE 3: SURPLUS FROM ORDINARY ACTIVITIES**

Surplus from ordinary activities has been determined after:

**(a) Expenses**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Amortisation expenses	91,821	302,491
Depreciation on building improvements	37,534	148,691
Depreciation on property, plant and equipment	183,821	155,097
Depreciation on right of use assets	26,682	23,306
Net loss on disposal of plant and equipment	3,164	12,028
Rental expenses on operating leases		
- any other lease costs	119,809	164,704

**(b) Auditors' remuneration**

Auditor's remuneration

- audit services, including grant acquittal audits

Total remuneration

	<u>70,013</u>	<u>47,166</u>
	<u>70,013</u>	<u>47,166</u>

**NOTE 4: CASH AT BANK**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Unrestricted cash	12,684,750	9,751,843
Petty Cash	680	663
	<u>12,685,430</u>	<u>9,752,506</u>



**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**NOTE 5: TRADE AND OTHER RECEIVABLES**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Trade debtors	30,641	263,873
Accrued income	59,211	51,486
Leased property bond	-	1,300
	<u>89,852</u>	<u>316,659</u>

**NOTE 6: OTHER CURRENT ASSETS**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Term deposit	2,528,957	7,604,444
Prepayments	170,425	211,360
	<u>2,699,382</u>	<u>7,815,804</u>

**NOTE 7: PROPERTY, PLANT AND EQUIPMENT**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Freehold land and buildings</b>		
At cost	7,076,514	7,076,496
Less accumulated depreciation	(888,722)	(851,188)
	<u>6,187,792</u>	<u>6,225,308</u>
<b>Plant and equipment</b>		
At cost	793,523	780,361
Less accumulated depreciation	(701,984)	(518,164)
	<u>91,539</u>	<u>262,197</u>
<b>Total property, plant and equipment</b>	<u><b>6,279,331</b></u>	<u><b>6,487,505</b></u>

ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 7: PROPERTY, PLANT AND EQUIPMENT (continued)

Movements in carrying amounts

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

	Buildings	Plant and Equipment	Work in Progress	Total
<b>Carrying amount as at 1 July 2023</b>				
Additions at cost	6,370,190	378,841	-	6,749,031
Disposals	3,808	38,454	-	42,262
Depreciation expense	-	-	-	-
	(148,691)	(155,097)	-	(303,788)
<b>Carrying amount at 30 June 2024</b>	<b>6,225,307</b>	<b>262,198</b>	<b>-</b>	<b>6,487,505</b>
<b>Carrying amount as at 1 July 2024</b>				
Additions at cost	6,225,307	262,198	-	6,487,505
Disposals	19	16,326	-	16,345
Depreciation expense	-	(3,164)	-	(3,164)
	(37,534)	(183,821)	-	(221,355)
<b>Carrying amount at 30 June 2025</b>	<b>6,187,792</b>	<b>91,539</b>	<b>-</b>	<b>6,279,331</b>

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**NOTE 8: INTANGIBLE ASSETS**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
At cost – Other intangible assets	190,975	190,975
At cost – MAPPA software	1,288,819	1,288,819
Work in progress	-	221,020
Less accumulated amortisation	(1,445,980)	(1,354,159)
	<u>33,814</u>	<u>346,655</u>
Balance at the beginning of the year	346,655	583,944
Additions & transfers	-	65,202
Disposals	(221,020)	-
Amortisation	(91,821)	(302,491)
Carrying amount at the end of the year	<u>33,814</u>	<u>346,655</u>

**NOTE 9: RIGHT OF USE ASSETS**

The Organisations lease portfolio includes motor vehicles, these leases have 3 years as their lease term and there were no extension options on these leases.

**AASB 16 related amounts recognised in the balance sheet**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Leased Motor Vehicles	167,757	157,243
Less Accumulated Depreciation	(128,996)	(102,314)
	<u>38,761</u>	<u>54,929</u>
Balance at the beginning of the year	54,929	16,153
Additions to the right of use assets	10,514	62,082
Depreciation expense	(26,682)	(23,306)
	<u>38,761</u>	<u>54,929</u>

**AASB 16 related amounts recognised in the statement of profit or loss and other comprehensive income**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Depreciation charge related to right-of-use assets	26,682	23,306
Interest expense on lease liabilities	2,057	2,161
	<u>28,739</u>	<u>25,467</u>

**NOTE 10: TRADE AND OTHER PAYABLES**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Trade creditors	365,883	1,301,828
GST payable/(receivable)	(158,511)	83,670
Superannuation payable	489	49,470
Accrued expenses	309,188	361,125
	<u>517,049</u>	<u>1,796,093</u>

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

	<b>2025</b>	<b>2024</b>
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**NOTE 11: CONTRACT LIABILITIES**

	<b>\$</b>	<b>\$</b>
Contract liabilities	5,862,391	8,434,501
	<u>5,862,391</u>	<u>8,434,501</u>

Contract liabilities includes funds received from funders as at reporting date but the organisation has not yet satisfied the performance obligation. In accordance with the organisation's revenue recognition policy and the requirements outlined in AASB 15 and AASB 1058, income is deferred until the performance obligations are fulfilled in future periods.

	<b>2025</b>	<b>2024</b>
--	-------------	-------------

**NOTE 12: PROVISION FOR EMPLOYEE ENTITLEMENTS**

	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Provision for annual leave	359,338	336,751
Provision for long service leave	399,816	312,105
Provision for time off in lieu	-	6,684
	<u>759,154</u>	<u>655,540</u>
<b>Non-current</b>		
Provision for long service leave	<u>211,068</u>	<u>248,040</u>
Number of employees at the end of the year	<u>69</u>	<u>85</u>

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Start-up capital	11,020	11,020
Accumulated surplus	13,575,173	12,686,505
Current year surplus	852,439	888,668
Retained surplus at the end year	<u>14,438,632</u>	<u>13,586,193</u>

**NOTE 14: LEASE LIABILITIES**

Lease liabilities presented in the statement of financial position are as follows:

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Current	19,213	18,966
Non-Current	19,063	34,725
	<u>38,276</u>	<u>53,691</u>

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**NOTE 14: LEASE LIABILITIES (continued)**

The Organisation has leases for business operations with the exception of short-term leases and leases of low-value underlying assets. Each lease is reflected on the balance sheet as right-of-use asset and a lease liability. Variable lease payments which do not depend on an index or a rate (such as lease payments based on a percentage of Group sales) are excluded from the initial measurement of the lease liability and asset. The

Organisation classifies its right-of-use assets in a consistent manner to its property, plant and equipment (see Note 7).

The table below describes the nature of the Organisation's leasing activities by type of right-of-use asset recognised on balance sheet:

<b>Right of Use Asset</b>	<b>No of right-of-use assets leased</b>	<b>Range of remaining term</b>	<b>Average remaining term lease</b>	<b>No of leases with extension options</b>	<b>No of leases with options to purchase</b>	<b>No of leases with termination options</b>
Motor Vehicles	2	0-1 year	1.5 years	0	0	2

The lease liabilities are secured by the related underlying assets. Future minimum lease payments at 30 June 2025 were as follows:

<b>30 June 2025</b>	<b>Minimum lease payments due</b>			
	<b>Within 1 year</b>	<b>1-2 years</b>	<b>2-3 years</b>	<b>Total</b>
Lease Payments	19,213	19,063	0	38,276
<b>Net present values</b>	<b>19,213</b>	<b>19,063</b>	<b>0</b>	<b>38,276</b>

**NOTE 15: CONTINGENT LIABILITIES**

There are no contingent liabilities that the Organisation is aware of as at 30 June 2025 (none as at 30 June 2024).

**NOTE 16: EVENTS SUBSEQUENT TO THE REPORTING DATE**

There are no matters subsequent to the reporting date that are expected to have a material or adverse impact requiring disclosure

**NOTE 17: LEGAL PROCEEDINGS**

There are no legal actions pending as at 30 June 2025.



**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**NOTE 18: RELATED PARTIES AND KEY MANAGEMENT PERSONNEL**

(a) The names of the committee members throughout the year and at the date of this report are:

Name	Position	Region	Period of Tenure		Director Meetings	
					No. of Meetings Eligible to Attend	No. of Meetings Attended
Vicki O'Donnell	04.11.2017	Present	04.11.2017	Present	10	10
Christopher Bin Kali	04.11.2017	Present	04.11.2017	Present	10	10
Fabian Tucker	04.11.2017	Present	04.11.2017	Present	10	5
Raymond Christophers	15.11.2014	Present	15.11.2014	Present	10	10
Rachel Mallard	12.06.2024	Present	12.06.2024	Present	10	10
June Councillor	27.10.2023	Present	27.10.2023	Present	10	10
Eric Simpson	25.03.2019	Present	25.03.2019	Present	10	6
Preston Thomas	27.11.2020	Present	27.11.2020	Present	10	8
Vincent Carter	19.02.2025	Present	19.02.2025	Present	5	3
Ernie Hill	17.02.2021	Present	17.02.2021	Present	10	8
Stanley Watson	27.10.2023	Present	27.10.2023	Present	10	4
Joslyn Eades-Tass	30.06.2025	Present	30.06.2025	Present	1	1

The names of Key Management Personnel ("KMP") throughout the year and at the date of this report are:

Name	Position	Period of Tenure	
Vicki O'Donnell	Paid Chairperson (0.5FTE)	4.11.2017	Present
Desmond Martin	Chief Executive Officer	11.01.2010	Present
Amanda Collins-Clinch	Executive Manager Workforce and Sector Development	13.01.2020	Present
Kim Gates	Executive Manager Public Health & CQI	15.11.2021	Present
Trina Pitt	Executive Manager - Corporate Services	13.05.2024	Present

(b) The above committee/board members and KMP have been paid the following meeting fees and allowances in the normal course of operations.

	2025			2024		
	Board	Management	Total	Board	Management	Total
Meeting Fees	138,543 <sup>(i)</sup>	-	138,543	138,239 <sup>(i)</sup>	-	138,239
Travel Allowance	38,317	36,882	75,199	50,559	23,374	73,933
	<b>176,860</b>	<b>36,882</b>	<b>213,742</b>	<b>188,798</b>	<b>23,374</b>	<b>212,172</b>

(i) Meeting fees disclosed are inclusive of superannuation paid.

**ABORIGINAL HEALTH COUNCIL OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**NOTE 18: RELATED PARTIES AND KEY MANAGEMENT PERSONNEL (continued)**

**(c) Executive Remuneration**

Total income paid or payable, or otherwise made available, to the above committee/board members and KMP includes the following expenses:

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Short-term employee benefits	871,320	1,327,371
Post-employment benefits	113,229	141,226
Long-term employee benefits	120,099	29,911
Total executive remuneration	<u>1,104,648</u>	<u>1,498,508</u>

**(d) Interest in Contracts**

During the year ended 30 June 2025 the Aboriginal Health Council of WA did not enter into any contracts with any organisation where any board member acts as a Director.

**NOTE 19: CASH FLOW INFORMATION**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Reconciliation of Cash</b>		
Cash at bank	12,684,750	9,751,843
Petty cash	679	663
Cash at the end of the year	<u>12,685,429</u>	<u>9,752,506</u>
<b>(b) Reconciliation of Net Cash provided by operating activities</b>		
Surplus / (loss) from ordinary activities	852,439	888,668
<i>Non cash flows in profit from ordinary activities</i>		
Depreciation and amortisation		
Loss on sale or disposal of non-current assets	343,022	629,585
	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Decrease in other receivables	233,232	426,249
Increase in prepayments	(6,424)	(24,354)
Decrease in creditors and accruals	40,935	26,669
Increase in lease liabilities	(980,343)	(969,749)
Increase in unexpended grants	(2,572,111)	(1,382,604)
Increase in superannuation payable	(48,981)	(52,828)
Increase in GST payable/(receivable)	(249,719)	(313,123)
Decrease in provisions for leave entitlements	66,640	(124,906)
Net cash used in operating activities	<u>(2,321,310)</u>	<u>(896,393)</u>

## Independent Auditor's Report

### To the Directors of Aboriginal Health Council of WA

#### Report on the audit of the financial report

##### Opinion

We have audited the financial report of Aboriginal Health Council of WA (the "Registered Entity") and its subsidiaries (the "Group") which comprises the consolidated statement of financial position as at 30 June 2025, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information and the Directors' declaration.

In our opinion, the accompanying financial report of the Group is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a giving a true and fair view of the Group's financial position as at 30 June 2025 and of its performance for the year ended on that date; and
- b complying with Australian Accounting Standards *AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*.

##### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (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.

### Information other than the financial report and auditor's report thereon

The Directors are responsible for the other information. The other information comprises the information included in the Group's annual report for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

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

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

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

### Responsibilities of the Directors' for the financial report

The Directors of the Registered Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – *AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Group'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 Group or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the Registered Entity's financial reporting process

### 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 at: [https://www.auasb.gov.au/auditors\\_responsibilities/ar3.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar3.pdf). This description forms part of our auditor's report.

GRANT THORNTON AUDIT PTY LTD  
Chartered Accountants

C A Becker  
Partner – Audit & Assurance

Perth, 23 October 2025

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## Auditor's Independence Declaration

### To the Directors of Aboriginal Health Council of WA

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of Aboriginal Health Council of WA for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.



GRANT THORNTON AUDIT PTY LTD  
Chartered Accountants



C A Becker  
Partner - Audit & Assurance

Perth, 23 October 2025

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