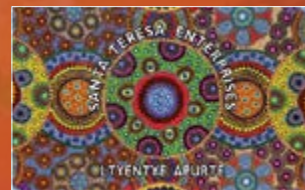




Atyenhenge Atherre Aboriginal Corporation
& Santa Teresa Enterprise Ltd

Annual Report 2022 - 2023





Atyenhenge Atherre Aboriginal
Corporation & Santa Teresa Enterprise Ltd

Annual Report 2022 - 2023



From the Directors



This has been another busy and productive year for AAAC and Santa Teresa Enterprises. We looked to the past, the present and the future of our community and worked hard to finalise AAAC's 2023-2028 Strategic Plan. Implementation of all the incredible activities of AAAC continue, and we are proud to bring you the Atyenhenge-Atherre Aboriginal Corporation Annual Report for 2022 - 2023.

We supported ten new and ongoing projects through the Stronger Communities for Children Strategy, funded through the National Indigenous Australians Agency (NIAA). All projects were identified by community members as being beneficial to Santa Teresa and approved for funding by the local Decision Making Group.

The Alternative Education Programme has achieved significant success this year and is a shining example of a whole of community approach. The young mens programme is moving along well, and we began working with the young ladies program by the end of the year. NIAA approved a two year funding grant for the Alternative Education Programme and it is our hope that this successful programme will be rolled out to other communities.

Other funding opportunities arose during the course of the year and we were very pleased to receive three grants from the Central Land Council's Aboriginal Benefits Account Stimulus package for the Skatepark, Microgrid and an Economic Stability Grant for AAAC so that we could catchup from the funds expended during COVID-19. We also received funding from the Northern Territory Government's Harm Minimisation Program for activities related to Traditional Craft, Hair Salon, Skate Workshops and a Young Womens Wellbeing programme.

Our focus on building economic and employment sustainability through social enterprises, while challenging in a remote setting, continues to be well-founded. The SCFC projects mentioned above and the Santa Teresa Enterprises employed 42 community members. A core principle of Santa Teresa Enterprises is to build community resilience through small businesses, and we believe the money was well spent on wages for each enterprise. Additionally, the Traditional Craft Centre, the Ltyentye Apurte Hair Salon and Merne Mwarre remained available to CDP participants, providing further income to help sustain their growing businesses. The Commonwealths Trialling Pathways initiative has enabled AAAC to employ an administration / finance assistant plus contribute to the cost of salaries for six other staff. This has relieved pressure on the Santa Teresa Enterprises budget.

The Traditional Craft Centre, Spinifex Skateboards, the Ltyentye Apurte Hair Salon, Merne Mwarre (Good Food) Nutrition Program, and the Store Precinct Furniture Shed and Coffee Van have had some great successes this year. Spinifex Skateboards goes from strength to strength and remains the sole enterprise that is self-funded as sales from the Merchandise cover the costs of running the enterprise.

AAAC has entered into a collaboration with Central Land Council and Paul Ramsay Foundation to conduct research on new and innovative employment practices in remote communities. Ltyentye Apurte was selected due to our success with the social enterprises and the good collaborative approach between all service providers for the benefit of the community. We hope that the results of this research will enable the Commonwealth Government to improve training and employment services in all remote communities.

The Oval has been in constant use since its opening in June 2021 and this year we have purchased our own equipment to ensure the locally managed maintenance of the oval has a sustainable future. Two MFC visits came off this year – the first in July 2022 was the first time our MFC/MCC/MCG cousins were able to walk out on to the grassed oval!

The Ltyentye Apurte Skatepark is in its infancy towards the end of the financial year, and we look forward to being the first community in the NT with a fully functioning outdoor skatepark.

The Ltyentye Apurte Microgrid Project has been extremely lucky to continue to be supported by two ex-ARUP employees, Michael Salt & Alex Reilly, who have continued advising the community in a volunteer capacity. Their support, in addition to the support provided by Chris Croker of Impact Investments, is essential for the project & without their help we would not have continued beyond the feasibility study; we thank them sincerely.

AAAC has provided support to Ltyentye Apurte Community Care (Aged Care - LACC) throughout 2022/23 financial year. The LACC Manager left the community early 2022 and finding a replacement

was a lengthy process, during which time the team required support from AAAC. AAAC remains involved on the sidelines to continue to provide support if needs arise.

In this report we bring you the stories from this year about helping make Ltyentye Apurte strong, safe, and healthy for our children and grandchildren. We thank you our members for your ongoing contribution, for talking to us, for watching what we do and holding us to account. We want to make you proud.

Clare Young
Keith Castle
Leocardia Young
Louise Cavanagh
Br Mark Fordyce
MC Mulladad
Matthew Cavanagh
Mia Mulladad
Nicky Hayes
Raymond Palmer
Veronica Wallace



AAAC Strategic Plan 2023 – 2028

Our five year strategic plan began with a brainstorming in June 2022 and was finalised in May 2023.

A key component of the plan was looking at our beginnings, clarifying our vision and our purpose. It is with great pride that we note that AAAC is on track with the vision founded for AAAC in 2009. We have been working on a history document for AAAC and hope to have it finalised next year.

AAAC Vision

Autonomy for the people of Ltyentye Apurte in every aspect of life

AAAC Purpose

AAAC exists to realise the vision and aspirations of the people of Ltyentye Apurte for a strong, independent, and a self-determined future.

Our commitment to local decision making is at the core of everything we do, it directs our focus, and enhances our impact.

We do this by amplifying the voices of the community, strengthening leadership, reinforcing culture, building prosperity, and ensuring a safe and healthy environment for all.

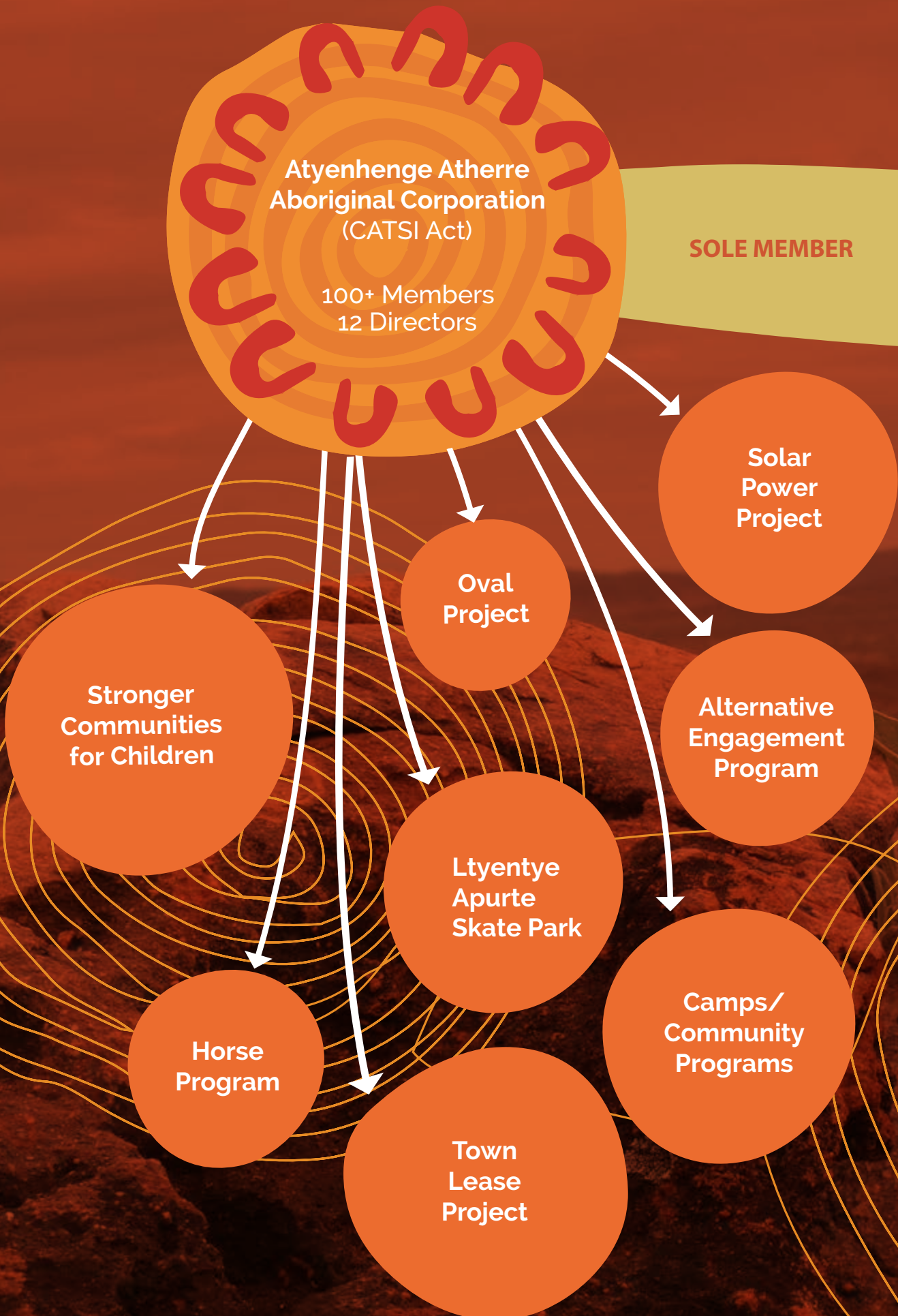
We are very proud of our Strategic Plan and look forward to implementing the exciting plans that Ltyentye Apurte has for its future.

Atyenhenge Atherre Aboriginal Corporation (AAAC)

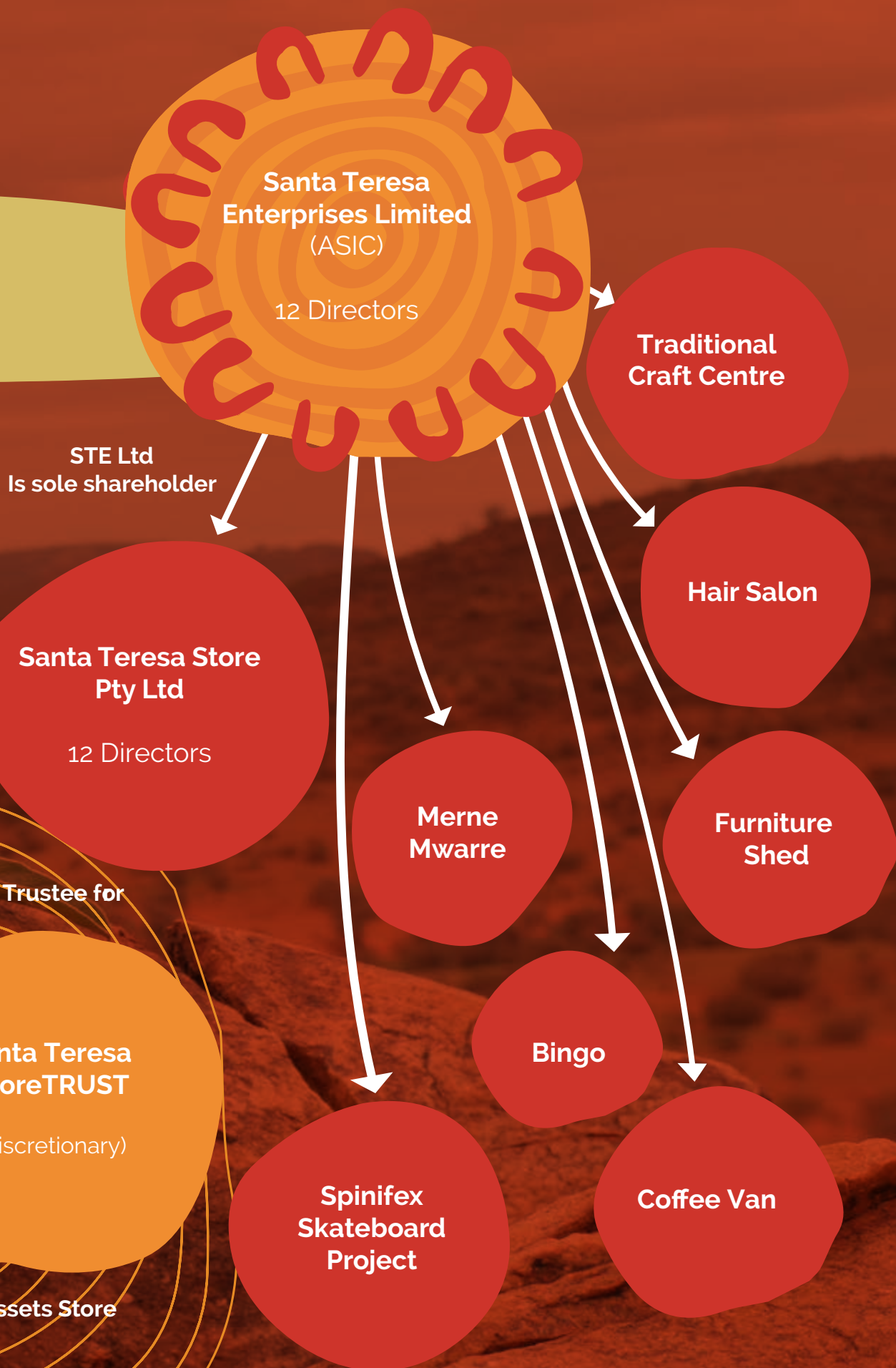
Strategic Plan 2023-2028



SOCIAL/POLITICAL



BUSINESS





Our beautiful grassed Oval continues to delight the community and has been in constant use since its opening in June 2021; Ltyentye Apurte Catholic School are using the oval each day, and the kids gravitate to the oval in the evenings and on weekends, two CAFL games were held during the course of the Community Footy Competition, the footy team are training every night, and MacYouth make good use of the space for Auskick and other activities. With the lights on the basketball court and the oval in the evenings the oval surrounds are welcoming and fun! We are looking forward to the addition of the Ltyentye Apurte Skatepark right beside the oval and the basketball court to add to this great atmosphere.



Two Sports weekends were held this year: November, to catch up on lost sports weekends due to CVOVID-19, and again in March to bring Ltyentye Apurte back to its 'normal' sports weekend timings. Both sports weekends were very successful, and we take every opportunity to show off our beautiful oval!

Our maintenance of the oval has gone from strength to strength again this year. Abi, Matto & the fellas are keeping the oval in great condition. This year, with the support of the Central Land Council grant through the Aboriginal Benefits Account we have purchased an Oval tractor plus a sprayer and spreader to ensure the upkeep of the oval is in community hands.

The grassed oval will increase opportunities in the future. We now have enormous opportunities for our small enterprises providing goods to visitors for sporting events. We believe the oval will result in an increased participation in sport, and a healthier community.

Ltyentye Apurte Skatepark

A landmark event is taking place as 2022/23 comes to a close. By September 2023 the Ltyentye Apurte Skatepark is expected to be finalised, a dream come true for Traditional Owner Mr Nicky Skateboard Hayes, founder of Spinifex Skateboards and Director of AAAC

The concept of an outdoor skatepark was first introduced to the community in 2020, and following community consultations, and changes of plans, designs were finalised in May 2023 construction on the community designed skatepark started a few weeks later in June.

Funding has been sourced from the Community Development Group that invests Ltyentye Apurte's leasing income, supported by a grant from the Aboriginal Benefits Account, and in-kind support

from AAAC and the park's designers and builders, East by West and Grind Projects.

The Skatepark will be the first permanent outdoor skatepark in a remote community in the Northern Territory, and it is gaining attention from many other communities across the Territory. Other communities are now enquiring into their own skateparks with Skateboard and East by West Skatepark Designer Wade Trevean venturing to Kalkarindji to share their experiences on building the skatepark in Ltyentye Apurte.





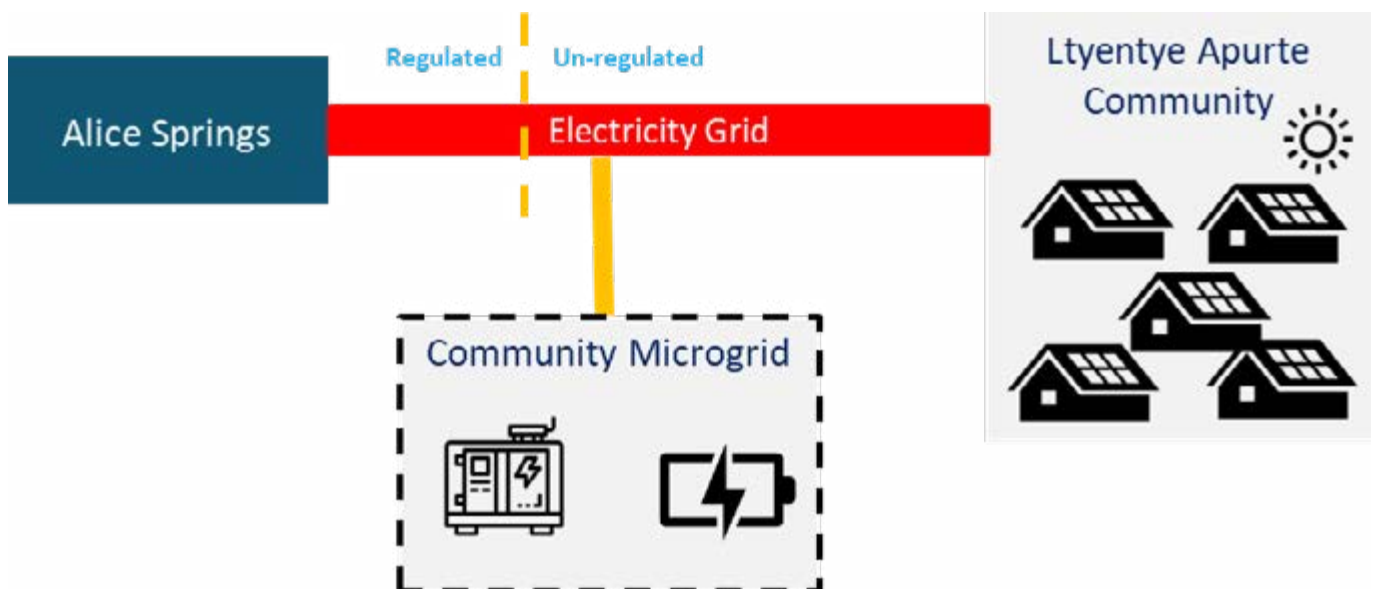
Ltyentye Apurte Microgrid Project


AAAC has continued working this year to explore better options for our power supply, and to eliminate our regular, and sometimes prolonged, blackouts, and to bring cheaper power to the community. We are grateful to our volunteers, Michael Salt and Alex Reilly (formerly Arup) and Chris Croker (Impact Investment Partners) for their commitment to helping us make this a reality.

Following the initial feasibility study completed in late 2020, the project team have been continuing ongoing development activities, including ongoing discussions with PWC connections team,

we engaged Balance Group to conduct a detailed techno-economic optimisation and cost estimation, financial modeling of various scenarios is ongoing and expected to be finalised by August 2023.

Meetings with potential offtakers (i.e. retailers) have been held for any excess energy which may be exported, we have had ongoing engagement with Northern Territory Office for Sustainable Energy (OSE) and Indigenous Essential Services (IES) to discuss project development progress and pathways.





We applied for, and secured grant funding via Aboriginals Benefit Account (ABA) NT Indigenous Economic Stimulus Package to support further development studies. We have also applied for grant funding to cover capital expenditure of the project once plans are finalised.

Whilst we wait for the financial modelling to be completed, it is anticipated that the most beneficial approach for the community will be combining decentralised rooftop solar with a centrally located battery storage system and diesel backup.



Township Leasing Project

AAAC received funding in 2020 to investigate the possibility of Ltyentye Apurte gaining a Township Lease under the Land Rights Act.

A Township Lease would enable Traditional Owners and community members to negotiate directly on who gets to use our land, and how they use it. The primary outcome will be that TOs and community members will be in control of how our community develops and runs. A legacy for our children and grandchildren.

A township lease would last for 99 years (4 – 5 generations).

It has rules that include:

- Respect for culture
- Transfer of lease
- Lease payments
- Master Plan for Ltyentye Apurte
- How to solve problems

A new Aboriginal entity (corporation) promises to look after the land. They will ask the sublease holders to pay for insurance for the buildings in the township lease area.

The new entity promised to give small leases (sub-leases) and licenses to the essential services such as power, water and roads.

The new entity is allowed to approve small leases (sub-leases) that last up to the 99 years.

Money Story for the new Aboriginal entity

The Commonwealth Government pays for the operating expenses of the new entity. That includes money for staff wages, computers, desks and

chairs, printing, phones and fuel.

The Aboriginal entity will collect rent money from the small leases.

Rent money can then be used for community and economic development, projects that help the community and help local businesses to create jobs.

Over the past two years COVID-19 delayed visits to other communities who are further along the Township Leasing path. This year two requests for an extension of the funding have been delayed and we are in discussions with the National Indigenous Australians Agency (NIAA) on the requested extensions; this will enable TO's and Board Members to visit and learn more about this project. Until this is approved we are unable to progress further with Township Leasing.

figure 1.

The New Aboriginal Entity lease story

How organisations would apply for a lease from a new Township Entity

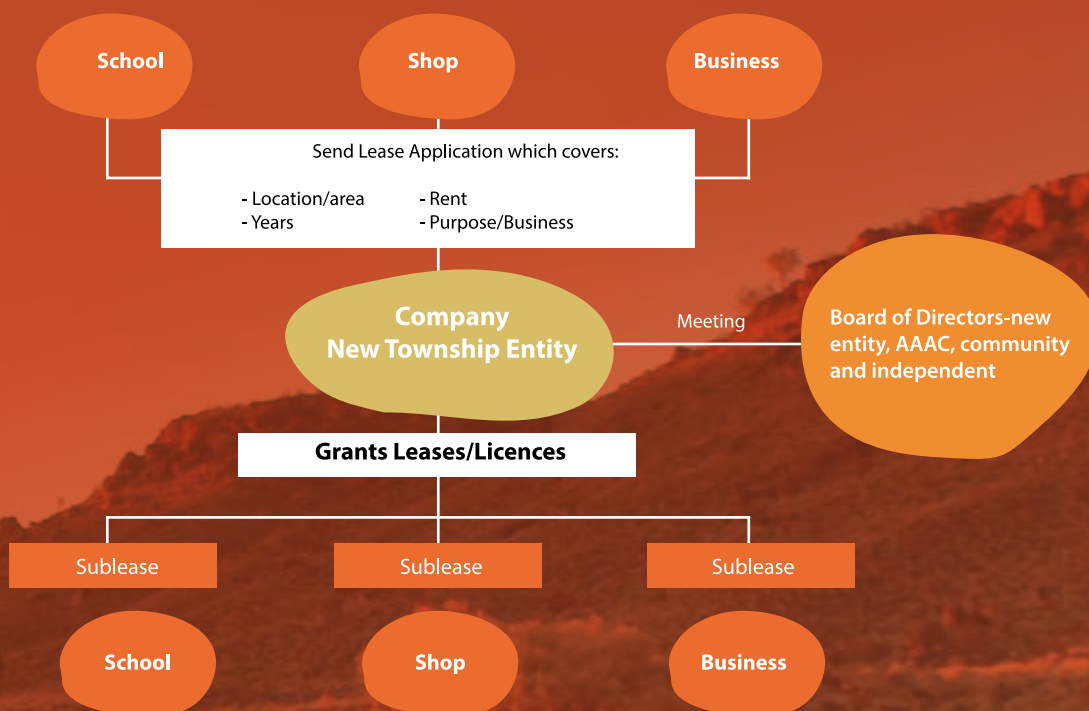
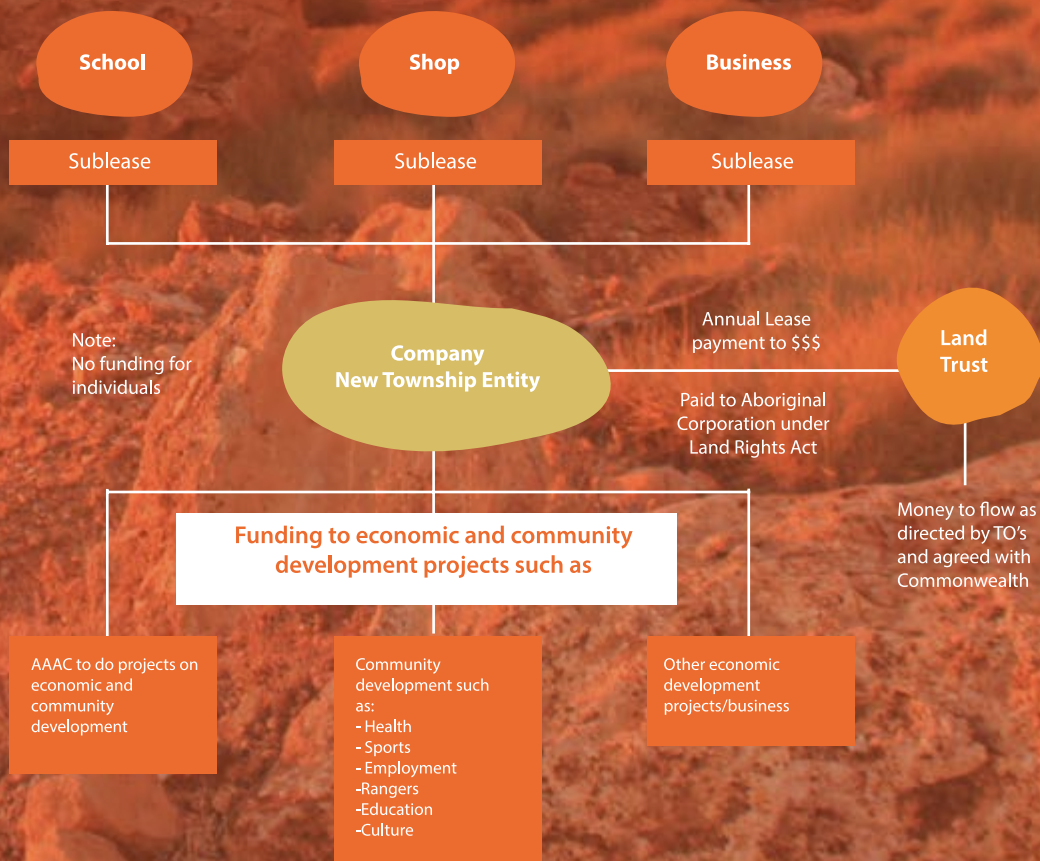


figure 2.

New Entity Money Story





Stronger Communities for Children

Consistent with the governance arrangements for SCfC across all the ten NT communities where this large program operates, SCfC activities and their funding allocations are determined in Ltyentye Apurte by our SCfC Decision Making Group (DMG) convened and supported by AAAC staff. In order to optimise flexibility, this group is not formally elected, yet it is representative of the community. Some of the activities the DMG decided upon and allocated AAAC SCfC funding to this financial year are as follows.

School Holiday Program

The school holiday program run by MacDonnell Regional Council's MacYouth remained an integral part of our SCfC activities. The holiday program engages, occupies and entertains Ltyentye Apurte

young people between school terms and thereby minimises risky and antisocial behaviour that can otherwise become heightened in the holidays without the structure, activity and expectations of school. The program runs every school holidays, including the long summer holidays, for young people from aged 4 to 18, extending MacYouth's regular youth work to include more bush trips, breakfast served every morning, excursions to town for movies and to the town pool, for instance, and sports days. Further enhancing MacYouth's capacity, we supported it to run family fun days with SCfC school holiday program funding. These days are enjoyed by parents and children alike, with a jumping castle, footy, fairy floss, and a BBQ in a fun, safe, and structured environment. MacYouth, AAAC and the DMG all



recognise the emotional and physical support the holiday program provides young people in Ltyentye Apurte, and indeed their families. AAAC's continued commitment to ensuring the Ltyentye Apurte oval is grassed provides a location and foundation for much of the holiday program, in fact many of MacYouth's activities year round.

Youth Space


The Ltyentye Apurte Youth Space is facilitated in a partnership between the Marist Brothers, MacYouth and AAAC. Marist Brother Mark and the MacYouth team continued to provide access there for people aged 14-25 after school, in the evenings as well as during the school holiday program above. Due to a break-in and considerable resulting

damage towards the end of 2022, however, the SCfC DMG decided to withhold funding Youth Space activities until the buildings have been renovated and repaired by the school, the owner of the Youth Space building. This is unlikely to be completed until towards the end of 2023. The DMG recognises the importance of the space for teenagers and young adults and is looking forward to supporting activities again there in the future.

Knowledge Exchange and Capacity Building

The 2022 Knowledge Sharing Seminar was held in Alice Springs in November. Eight community members and DMG members attended the conference which ran for two days. AAAC staff and the community/DMG participants learnt





about SCfC activities run in other communities, and vice versa. Through this lens, our participants workshopped the SCfC activities in Ltyentye Apurte, including the ways in which they can be strengthened. These Knowledge Sharing Seminars are an essential part of community/DMG capacity building and improving SCfC here and elsewhere. All the attendees had a great time seeing family from other participating communities and comparing notes on SCfC and much more.

Rapid Response Fund

The Rapid Response Fund continues to be an essential SCfC activity, or rather a means to various activities. Established to support small activities quickly, the Rapid Response Fund provides money to meet needs where they are consistent with the principles of stronger communities for children community plan, yet where the specifics may not have been predicted. The quick response nature of the fund enables activities' quick implementation to seize opportunities as they arise. In the past year, the Rapid Response Fund has financed food for a number of community events, support for some unanticipated sporting initiatives, and Deadly Hair Dude training for those in the community wanting hairdresser/barber training.

Employment Skills and Training Fund

The Employment, Skills and Training Fund continues to be an important part of SCfC here. This component of SCfC funding underpins the stability of AAAC's work within the community, providing employment and training for Ltyentye Apurte residents. In the 2022/2023 financial year, AAAC was able to fund seven positions in permanent part-time and casual positions. AAAC also facilitated training, such as LARC (Leading

Australian Resilience Communities) Program leadership training, through the Australian Rural Leadership Foundation, for AAAC staff and board member Leocardia Young. Leocardia attended the training at Black Tank in April as the only Indigenous participant, and at Watarka, aka King's Canyon, in June, immediately after which she graduated from the course in Alice Springs. "It was definitely worth doing," she said. "I learnt a lot." ...

King's Narrative Camps and Cultural Preservation

Following what is known as men's business in January-February 2023, associated with the cultural transition of boys to manhood in these months, Arrernte man Tyson Carmody of the company King's Narrative approached AAAC to see if SCfC could fund men's cultural camps with/from Ltyentye Apurte. This emerged from discussions with senior men while on the business towards more support to teach and learn in this cultural rite-of-passage context. AAAC consulted with the DMG and senior respected men in the community; all agreed that this support was vital, King's Narrative ran the first of three cultural camps in May and during June progressed planning for a second camp in July. Feedback from the camp was "overall it was a very good camp"! The second camp in July will focus on recording cultural traditions in and around Ltyentye Apurte to support the cultural continuity, and it's third, later in the year with different 'content', is intended to include boys before the age of the above-mentioned cultural transition/initiation, and perhaps girls too. Importantly, Kings Narrative casually employed two respected Ltyentye Apurte men to assist with the May camp.



Sports

Following two years of cancelled sports weekends due to COVID-19 Ltyentye Apurte hosted two sports weekends over 2022-23. A long awaited sports weekend was held in November 2022, and again at our 'normal' time in March 2023. SCfC supplemented funding from Santa Teresa Enterprises for both sports weekends, and contributed to refurbishing the AAAC Cruiser to support transport for community teams to attend sporting events in the Central Desert area. AACA contributed to 21 students and five teachers from Ltyentye Apurte Catholic School attending the Michael Long Leadership & Learning Centre in Darwin in May 2023. In addition to the leadership skills taught at Michael Long Foundation the students attended a variety of activities including Surf Lifesaving, Road Safety, Crocodylus Park, Aboriginal Bush Traders, and Parliament House. They were taught specific skills at each location plus values, goals, working together, staying strong, mental health, physical health and choices to feel good. All students worked very well together with expert coaches and were praised for the cooperation and engagement in all learning activities.



Camps / Community Programs

Family Camps and Cultural Learning

AAAC continues to facilitate, fund, and partake in camps for the Ltyentye Apurte Community. AAAC recognises the importance of such camps for the community and is determined to fund and support community members and young people attending camps on families' homelands across Eastern Arrente Country. This year, AAAC facilitated the annual family camp at Corkwood Bore as well as other on day trips out on country. Camps and country visit activities were funded through Stronger Communities for Children, and the Northern Territory Government's Harm Minimisation Program.

Family Camp

This year AAAC organised a visit to Corkwood Bore on beautiful country to the northeast of Alice Springs. In a fun, informal environment, these family camps maintain connections to country, build relationships within families, between families and between collaborating organisations. Forty community members, including 20 young people, attended the camp at Corkwood Bore. The camp was supported by the Central Land Council's (CLC) Ltyentye Apurte Rangers, who helped organise the camp and augment the campers' knowledge of the country. Throughout the camp there were trips into the bush to the 'old camp'





and significant other places for the traditional owners, where cultural and historical stories were shared with everyone. For some young participants it was the first time they had visited these sites and for others a long time since they had been back to visit their country.

AAAC chairman and Ltyentye Apurte CLC delegate Raymond Palmer took pride in showing the young people the old outstation houses and significant sites in their vicinity. The trip was thoroughly enjoyed by all, providing context most conducive to learning about the land, and time away from the likes of phone technology and the general busy-ness of community, time to relax, clear heads and enjoy quality time with family. The positive mental health benefits certainly supplemented the physical health boost from being active out bush.

Cultural Visits

In June 2023 we hosted 50 of the Judges & Justices of the Federal Circuit and Family Court of Australia. Chief Justice William Alstergren AO organised the visits here to Ltyentye Apurte and another 50 Justices went to Ntari on the same day; taking the opportunity to engage in two-way learning and to gain an appreciation of Eastern Arrernte Culture and challenges faced by community members living in remote areas.

The visit was a huge success, with excellent collaboration by all community members and all service providers. We have now received another request from a large group who wish to visit in June/July next year; together we are managing to showcase the community and to spread the Eastern Arrernte Culture to a wide and varied audience.

Cultural Awareness Training

AAAC has also progressed an Eastern Arrernte cultural awareness course. The course will be specific to the Ltyentye Apurte context and intended as compulsory for all non-local employees working in the community; this course will improve cultural safety in the community and assist service organisations, especially their newer staff working in our cross-cultural context, to operate in a safe and respectful manner, greatly enabling the work they do for the benefit of the community. It is anticipated that this course will commence in the second half of 2023.





Ltyentye Horse Riding program



The Ltyentye Apurte Horse Program continues to work extremely hard to care and maintain the Philipson's Bore yards and the several horses we use for our Youth Engagement programs. Our passionate, reliable local stockmen provide many safe, youth-friendly activities through school programs and other youth services' activities. The stockmen's work is highly valued throughout the Ltyentye Apurte community as it is rich in culture familiar and relative to Eastern Arrernte County and to this community. Our three experienced stockmen are very enthusiastic to work amongst the horses and young people within the community as they are aware of the pride this program brings to the community.

The Ltyentye Apurte Horse Program delivered school engagement activities during Term 3 of 2022; several young people attended each week working alongside our hardworking stockmen, learning about safety and how to ride and care

for the horses. This activity is provided for the senior male students and regular and consistent school attendance improves on those days; This learning has been a great tool to reengage students and prepare them for a life after school.

The stockman and Horse program are key to the engagement of young people through the Alternative Engagement Program. Thus, the horse program is part of a wider program that operates to not only (re-)engage young people with learning in the broadest sense, but also to divert them from anti-social behaviour. It offers the chance for youths to get out on country with the stockmen and learn horse care skills. Various day sessions took place at Philipson's Bore with yarning, caring for the horses, and horse riding provided to four young people. These programs provide an opportunity for individuals to further learn deeply about themselves and the skills needed to properly care for horses and others. Plans are in place



for the horse program to be a key activity at the AAAC Family Camp due to take place in July 2023. Part of the work our stockmen do is closely tied in with land management. The stockmen work tirelessly throughout the year maintaining healthy horse condition, breaking in new horses, fencing, trough repair and general yard care. Some challenges have been experienced with the water distribution system at Philipsons Bore, this water distribution system crosses three different organisations, and the system was clarified during this reporting period. All going well, the system will be streamlined and a final solution will be in place next year.

Both floods and COVID-19 interrupted the annual Ltyentye Apurte Horse Race in 2021. However in 2022 AAAC held a very successful Horse Race Weekend.

Up until August 2022 the Ltyentye Apurte Horse Race program has been funded by Stronger Communities for Children funding and Santa Teresa Enterprises Limited; as of September 2022 funding shifted to the Aboriginal Benefits Account for a three-year grant. This will strengthen the program and increase the services provided within the community and particularly for the youth of Ltyentye Apurte.





Santa Teresa Enterprises Limited

Santa Teresa Enterprises Limited (STE) is a subsidiary of the Atyenhenge Atherre Aboriginal Corporation (AAAC). A core principal of Santa Teresa Enterprises Limited is to undertake economic development opportunities for the benefit of our community. The Community Store is our major enterprise, and the modest store profits support the continuation of local enterprises that highlight our culture and country and provide ongoing employment.

Community Support

We continue to provide community support through the Santa Teresa Store Trust, which manages the store profits, and allows some discretionary funds for community use.

During the 2022 – 2023 financial year we supported the community with funeral costs and clothing for funerals, supporting the young men through their initiation, helping young people at Boarding School, sporting activities including two sports weekends, the horse race and sponsoring two community members for the Finke Desert Race, the Christmas lights competition, fuel for emergency trips into town, the use of AAAC vehicles for taking families to funerals, and teams to sporting events, and food for sorry business.

BINGO remains one of our most popular activities, attracting men, women (and children) to the Board Room on Thursday evenings. Profit from the BINGO nights are used to support projects in the community and participants can enjoy their winnings knowing their money is going back into the community.



Traditional Craft Centre (TCC)

The Traditional Craft Centre, established in 2018, is a social enterprise creating traditional hand-made tools from locally sourced wood. There have been three craftsmen working consistently at TCC this financial year (Clinton Oliver, Stefan Smith and Dean Oliver) as well as two women who occasionally paint artworks at the request of the craftsmen. 2022/23 has seen a dramatic increase in the number of Tools produced and sold and we are very proud of the work created by the artists in the Traditional Craft Centre.

Sales were via a range of methods: online through the website, walk-ins and visitors, and market stalls at various locations in Mparntwe, as well as completing orders from organisations and individuals. Sales have been consistent throughout the year, and show an increase with the regular uploading of content on Instagram. Greg Barnes of Nothings Wrong Magazine is contracted to work

one day a fortnight to create content for our social media accounts as well as update the Shopify website.

Through the annual DesArt Art Centre Conference attended by Clinton and Fraser Oliver, connections were made with the manager of Tangentyere Art Gallery in Mparntwe to start stocking unpainted art works in 2023 pending the development of a wholesale price list and consignment agreement. This year we will participate in the 2023 Desert Mob Exhibition and catalogue; Ten items will be exhibited at Araluen as part of the Exhibition and the artists are busy working on tools for the stall at the Exhibition's popular marketplace.





Ltyentye Apurte Hair Salon

Our collaboration with Deadly Hair Dude which started last year has been a great success with eight one-week trainings conducted this financial year. Our trainees receive practical hair dressing skills and work together to complete the coursework.

We have had three consistent trainees enrolled in the CDU hairdressing course with some other trainees enrolling and then dropping out; however the skills they have learned remain with them, and we hold out hope that one or two men will still join the team. Our three trainees should be finished by the end of 2023, or very early 2024. Cherelle Davis who has been a constant at the salon since it started left the community this year, but is still in contact with Deadly Hair Dude and hopefully will still finish her training.

Whilst we are in a training phase, all services at the salon are free of charge. We also try to open the Salon in between training sessions. Once trainees have completed their certificates it is hoped that they will then open the salon on a regular basis for clients from the community and charge a minimal fee for services.

A new opportunity for the men in the community is also presenting itself through Kings Narrative & their Barber Blak Kings project. 2024 should see some new exciting initiatives for the Ltyentye Apurte Hair Salon.



Furniture Shed

The second hand furniture shed is one of Santa Teresa Enterprises success stories. It provides families with good quality (mostly) second hand furniture at prices that people can afford, delivered to their door.

The Furniture Shed owns two shipping containers and the turnaround time for the containers is largely governed by availability; we source the furniture from garage sales, second hand shops, the tip shop and Buy Swap Sell in Mparntwe, and then the full and empty containers over.

The Furniture Shed has been open consistently every week on Wednesday and Thursday mornings. This year Stacey and Rochelle have both taken

responsibility for the presentable arrangement of furniture in the store as well as the weekly sales. Door to door deliveries are then performed by available male staff.

A solution is yet to be found for the purchasing of furniture in Mparntwe; to date it has been done by AAAC staff in the evenings or on weekends; we are still working on a more sustainable solution – preferably someone either from Ltyentye Apurte or who lives in town who could do this part of the job.



Coffee Van

The Coffee Van has not been open this year as our trained baristas have left the community. Some volunteers have supported us at community events and we are grateful for their support. We received funding for training of Baristas, but are yet to find the right person who wishes to open the coffee van on a regular basis; discussions have been held with the Salon Trainees and some school leavers for Barista Training and this will be a priority in 2023/24. Sadly, some vandalism occurred at the Coffee Van in 2022, and the windows are waiting for repairs from a very busy Mparntwe supplier. However the windows are all taped up and don't affect the making of coffee and hot chocolate!

Merne Mwarre (Good Food) Nutrition Project

Merne Mwarre was set up in response to the community identifying a need for easily accessible, healthy, and affordable meals to help improve health outcomes within the community. Merne Mwarre has been a registered food business since 2017 and complies with all regulations stipulated by the Department of Health.

This year our costs increased dramatically and we increased the price of hot meals to better cover the cost of ingredients. Salaries are covered by Santa Teresa Enterprises, as Merne Mwarre is first and foremost a social venture which aims to provide nutritious food at a low cost to the community.

In 2022, Maggie Murphy and Anthea Mulladad joined head cook Veronica Peters and MC Mulladad to help them with cooking evening meals and to give them a day off on Fridays. We have also been able to open for evening meals more regularly thanks to the recruitment of selling staff and especially Delphina Cavanagh who has been a consistent and reliable addition to the team. We are very proud of our Merne Mwarre team; they are well organised, their food is nutritious and delicious, and they have created a strong happy environment in the kitchen. All community activities are catered for with ease, including BINGO, sports weekends, the horse race, and other various community events.

There has also been a focus on food safety compliance this financial year. All staff have now completed Food Safety Training and data checklists are up to date and maintained. A collaborative effort for food providers within the community will see a Food Safety Supervisor Training conducted in the second half of 2023.





Spinifex Skateboards

Spinifex Skateboards has had another busy year with some slight changes within the internal functionality while the business continues to thrive and deliver, celebrating its three year anniversary in mid-2023 marking a huge milestone within small business management.

Between July and September 2022, Spinifex Skateboards released two new skateboard graphics; a landscape design by Georgina Furber and a dot painting graphic from Lavina Abbott. Online sales have been steady across all merchandise and boards with these graphics adding to the Spinifex collection that is sold in stores across the country.

One of Spinifex Skateboards strengths is to ensure the wider community, specifically artists from within the community, share proudly in the success of Spinifex Skateboards. Six women from the community painted a skateboard each, and the boards were auctioned at an online art auction fundraiser. Each artist was paid a set amount for the board they painted, with the additional funds raised going towards community activities, such as the NAIDOC celebrations.



The 2022 NAIDOC celebrations in Ltyentye Apurte were filled with excitement and engagement from many members within the community plus Songline Skateboarding, Australia's first all Indigenous skateboarding team. The Songlines Skateboarding team were women welcomed to the community with a smoking ceremony and over the following days they engaged with the young people through skating, painting, eating tail and a whole lot of laughter.

Giveaways were handed out to all who participated in the two-day event. We look forward to welcoming the Songline team to continue to inspire our young people through program facilitation by First Nations people to First Nations communities. This NAIDOC week event was promoted by Australia's leading Skateboarding magazine, SLAM with a three-page article.

Skateboard Hayes and the Songlines team travelled to Roeburne in WA to facilitate workshops to local kids as the Songline team are all about kids workshops too! Therefore, this partnership between the two Indigenous run businesses is much more than just skating. Having Indigenous mentors and facilitators of programs delivered to First Nations youth has favorable outcomes in many areas of physical and mental health including increase in confidence and inspiring leaderships within the future generations.

In September AAAC and Santa Teresa Enterprises faced employment changes through the departure of our longtime colleague Georga Ryan. Georga continued to co-manage Spinifex Skateboards from afar therefore supporting the workload of the next Enterprises Manager. Throughout the changes, Skateboard Hayes increased his workload and skillset with both Skateboard and Georga continuing to spend every Wednesday working together while the new Enterprises Manager continued to work on the other enterprises over a four-day week. Small businesses are facing constant challenges. This challenge we faced provided us with new experiences to work through and navigate, which we did successfully and continued to strengthen the business and prove that our strong business and our strong Corporation can navigate change. But one of our biggest achievements within this financial year was working with the Ltyentye Apurte Catholic School through the Remote School Attendance Strategy. Every Thursday for Term 2, Spinifex Skateboards ran multiple workshops with all the age-appropriate classes. Every week the numbers were consistent and the engagement was high. Every week there was a drastic increase in the kids mobility, balance and confidence and we were able to hold certain young people's attention with a lot of energy for long periods of time! The positive feedback we received from the students, the teachers and the wider school and community was overwhelming, and we hope to continue to engage with the Ltyentye Apurte youth through the school every year. We thank the school and the community for your support.







Partners and staff

AAAC is proud to partner with both government and non-government organisations who share a positive vision for Ltyente Apurte.

- CatholicCareNT – CDP and Intensive Family Support Program
- Central Australian Youth Link-up Service (CAYLUS)
- Central Land Council
- Chansey Paech MLA
- Central Australian Aboriginal Congress
- Central Land Council
- Circulanation
- Commonwealth Government
- National Indigenous Australians Agency (NIAA) –
- Stronger Communities for Children
- Aboriginal Benefit Account
- Department of Industry, Science, Energy and Resources – Regional and Remote Communities Reliability Fund Microgrids
- Indigenous Land & Sea Council (ILSC)
- Debbie Miller Bookkeeping
- Desert Incorporated
- Foundation for Rural & Regional Renewal, Alternative Engagement Program
- Impact Investment Partners
- Jesuit Social Services
- Keringke Arts
- Literacy for Life Foundation
- Ltyentye Apurte Arelhe-Ingkerrenyekekenhe-Apmere Aboriginal Corporation
- Ltyente Apurte Catholic School
- Ltyente Apurte Rangers (CLC)
- MacDonnell Regional Council & MacYouth
- Marist Brothers
- Melbourne Cricket Club
- Melbourne Cricket Ground
- Melbourne Football Club
- Michael Long Learning & Leadership Project
- NT Government
- Community Benefit Fund
- Department of the Chief Minister
- Department of Health, Harm Minimisation Unit
- Department of Trade, Business and Innovation
- Department of Tourism, Sport and Culture
- Nothings Wrong Magazine
- Office of the Registrar of Indigenous Corporations
- Outback Stores
- Santa Teresa Clinic
- Santa Teresa Parish
- Sean Bowden, Bowden McCormack
- Songlines Skate Team
- The Purple House
- Waltja Tjutangu Palyapayi

The AAAC and STE teams 2022 – 2023

- | | |
|--------------------|----------------------|
| • Abi Kamara | • Dane Donnelly |
| • David Jagger | • Donovan Mulladad |
| • Ellie Kamara | • Ethan Mulladad |
| • Georga Ryan | • Johanna Shand |
| • Katie Getson | • Kerrie LeRossignol |
| • Leocardia Young | • Levina Abbott |
| • Matthew Cavanagh | • Nathan Douglas |
| • Roberta Cavanagh | • Rochelle Wallace |
| • Ronald Hayes | • Stacey Davis |
| • Susie Low | • Terrence Conway |

MERNE MWARRE

- | | |
|---------------------|------------------------|
| • Anthea Mulladad | • Christyannah Wallace |
| • Delphina Cavanagh | • Edwina Lynch |
| • Emily Wheeler | • Jacinta Wallace |
| • Maggie Murphy | • Marie Mulladad |
| • Natasha Conway | • Natasha Kernan |
| • Veronica Peters | |

TRADITIONAL CRAFT CENTRE

- | | |
|------------------|-----------------|
| • Clinton Oliver | • Clinton Smith |
| • Dean Oliver | • Dean Smith |
| • Frazer Oliver | • Jane Oliver |
| • Shannon Smith | • Stefan Smith |
| • William Oliver | |

HORSE PROGRAM

- | | |
|------------------|----------------|
| • Dale Mulladad | • Dwayne Alice |
| • Jason McMillan | • Justin Young |

Hair Salon

- | | |
|------------------|-----------------|
| • Cherelle Davis | • Jocelyn Young |
| • Karlila Meneri | • Tristan Leo |
| • Vicky Gorey | |

Furniture Shed & Coffee van

- Farrah Flowers

Spinifex Skateboards

- Nicholas Hayes



Financials

Atyenhenge-atherre Aboriginal Corporation

88 539 368 587

GENERAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Auditor's Independence Declaration

Statement of Profit and Loss and Other Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to the Financial Statements

Directors' Declaration

Independent Audit Report

Disclaimer

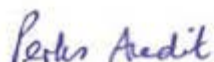
Atyenhenge-atherre Aboriginal Corporation

88 539 368 587

Auditors Independence Declaration to the Directors of Atyenhenge-atherre Aboriginal Corporation

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 (Aboriginal and Torres Strait Islanders) Act 2006* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Perks Audit Pty Ltd
Office 7 Alice Springs Business Centre
8 Gregory Terrace
Alice Springs, NT, 0870



Peter J Hill
Registered Company Auditor

Dated this 17th day of October 2023

Atyenhenge-atherre Aboriginal Corporation

88 539 368 537

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2023

		2023	2022
	Note	\$	\$
Grants	3	993,081	812,310
Other income	3	730,958	737,687
Interest income		144	6
Administration fees		38,440	7,301
Employee benefits expense		(1,157,830)	(1,124,232)
Depreciation and amortisation expense		(76,148)	(82,196)
Consulting and professional fees		(45,640)	(47,426)
Diversionary Camp		(20,229)	(31,481)
Insurance		(37,191)	(39,050)
Motor vehicle expenses		(87,393)	(24,522)
Other operating expenses		(401,223)	(331,849)
(Loss) before income tax		(63,031)	(123,432)
Income tax expense		-	-
(Loss) after income tax		(63,031)	(123,432)
Other comprehensive income		-	-
Total comprehensive (loss) for the year		(63,031)	(123,432)

The accompanying notes form part of these financial statements

Atyenhenge-atherre Aboriginal Corporation

88 539 368 537

Statement of Financial Position

As At 30 June 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	604,379	59,833
Trade and other receivables	5	91,441	290,410
Other assets	7	22,662	11,812
TOTAL CURRENT ASSETS		718,482	362,055
NON-CURRENT ASSETS			
Property plant and equipment	6	508,923	537,612
TOTAL NON-CURRENT ASSETS		508,923	537,612
TOTAL ASSETS		1,227,405	899,667
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	765,153	379,795
Employee benefits	9	57,137	51,954
TOTAL CURRENT LIABILITIES		822,290	431,749
NON-CURRENT LIABILITIES			
Employee benefits		7,536	7,308
TOTAL NON-CURRENT LIABILITIES		7,536	7,308
TOTAL LIABILITIES		829,826	439,057
NET ASSETS		397,579	460,610
EQUITY			
Retained earnings		397,579	460,610
TOTAL EQUITY		397,579	460,610

The accompanying notes form part of these financial statements

Atyenhenge-atherre Aboriginal Corporation

88 539 368 537

Statement of Changes in Equity

For the Year Ended 30 June 2023

2023

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2022	460,610	460,610
Total other comprehensive (loss) for the year	(63,031)	(63,031)
Balance at 30 June 2023	<u>397,579</u>	<u>397,579</u>

2022

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2021	584,042	584,042
Total other comprehensive (loss) for the year	(123,432)	(123,432)
Balance at 30 June 2022	<u>460,610</u>	<u>460,610</u>

The accompanying notes form part of these financial statements.

Atyenhenge-atherre Aboriginal Corporation

88 539 368 537

Statement of Cash Flows For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		\$ 1,962,068	\$ 1,384,966
Payments to suppliers and employees		(1,370,207)	(1,531,435)
Interest received		144	6
Net cash provided by / (used in) operating activities		<u>592,005</u>	<u>(146,463)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(47,459)	-
Net cash (used in) investing activities		<u>(47,459)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents held		544,546	(146,463)
Cash and cash equivalents at beginning of year		59,833	206,296
Cash and cash equivalents at end of financial year	4	<u>\$ 604,379</u>	<u>\$ 59,833</u>

The accompanying notes form part of these financial statements

Atyenhenge-atherre Aboriginal Corporation

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Notes to the Financial Statements

For the Year Ended 30 June 2023

The financial report covers Atyenhenge-atherre Aboriginal Corporation ("Corporation") as an individual entity. Atyenhenge-atherre Aboriginal Corporation is a not-for-profit Corporation, incorporated and domiciled in Australia.

The functional and presentation currency of Atyenhenge-atherre Aboriginal Corporation is Australian dollars.

The financial report was authorised for issue by the Directors on October 2023.

Comparatives are consistent with prior years, unless otherwise stated.

1 Summary of Significant Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures and the *Corporations (Aboriginal and Torres Strait Islanders) Act 2006*.

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

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

(b) Comparative Amounts

Comparatives are consistent with prior years, unless otherwise stated.

(c) Income Tax

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

(d) Revenue and other income

Revenue from contracts with customers

The Corporation recognises revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which it expects to be entitled in exchange for those goods or services, using the five-step model for each revenue stream in accordance with AASB 15 *Revenue from contracts with customers*.

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

Grant revenue

Government grants are recognised as the performance obligations of the grants are satisfied. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grant revenues that remain unspent at year are recognised as contract liabilities at year end.

Other income

Other income is recognised in the period in which the services are provided.

Atyenhenge-atherre Aboriginal Corporation

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Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

(e) 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 payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

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.

(f) 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.

Depreciation

The depreciable amount of all property, plant and equipment, except for freehold land is depreciated on a straight-line method from the date that management determine that the asset is available for use.

Assets held under a finance lease and leasehold improvements are depreciated over the shorter of the term of the lease and the assets useful life.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	2.5-5%
Plant and Equipment	10-40%
Motor Vehicles	15-25%
Office Equipment	10-40%

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.

(g) Financial instruments

Financial instruments are recognised initially on the date that the Corporation becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

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

Atyenhenge-atherre Aboriginal Corporation

88 539 368 587

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

Financial assets

Classification

On initial recognition, the Corporation classifies its financial assets into the following categories, those measured at:

- amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the Corporation changes its business model for managing financial assets.

Amortised cost

The Corporation's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

The Corporation's financial assets measured at FVTPL comprise derivatives [insert details of other financial assets carried at FVTPL] in the statement of financial position.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Corporation considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Corporation's historical experience and informed credit assessment and including forward looking information.

The Corporation uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk. The Corporation uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Corporation in full, without recourse to the Corporation to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Corporation in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Atyenhenge-atherre Aboriginal Corporation

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Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Summary of Significant Accounting Policies

Financial assets

Trade receivables

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Corporation has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Corporation renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Financial liabilities

The Corporation measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Corporation comprise trade payables.

(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 Corporation'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 settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits are presented as current liabilities in the statement of financial position if the Corporation does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

Atyenhenge-atherre Aboriginal Corporation

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Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. Any impairment provision is based on the best information at the reporting date.

3 Revenue and Other Income

	2023	2022
	\$	\$
Revenue from contracts with customers		
- Grants	993,081	812,310
- Administration and management fees	38,440	7,301
Total revenue from contracts with customers	1,031,521	819,611
Other income		
- Other income	730,958	737,687
- Interest income	144	6
Total other income	731,102	737,693
Total Revenue	1,762,623	1,557,304

Disaggregation of revenue from contracts with customers

Revenue from contracts with customers has been disaggregated into revenue recognised at a point in time and revenue recognised over time, and the following table shows this breakdown

	2023	2022
	\$	\$
- At a point in time	-	-
- Over time	1,031,521	819,611
Revenue from contracts with customers	1,031,521	819,611

Atyenhenge-atherre Aboriginal Corporation

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Notes to the Financial Statements

For the Year Ended 30 June 2023

4 Cash and cash equivalents

	2023	2022
	\$	\$
Cash at bank	602,035	55,481
Other cash and cash equivalents	2,344	4,352
Total Cash at Bank and in hand	604,379	59,833

Reconciliation of cash

Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows

	2023	2022
	\$	\$
Cash and cash equivalents	604,379	59,833
Balance as per statement of cash flows	604,379	59,833

5 Trade and other receivables

	2023	2022
	\$	\$
CURRENT		
Trade and other receivables	91,441	290,410
Total current trade and other receivables	91,441	290,410

Atyenhenge-atherre Aboriginal Corporation

88 539 368 537

Notes to the Financial Statements

For the Year Ended 30 June 2023

6 Property, plant and equipment

Buildings

At cost	533,055	516,662
Accumulated depreciation	<u>(125,373)</u>	<u>(95,913)</u>
Total buildings	<u>407,682</u>	<u>420,749</u>
Total land and buildings	<u>407,682</u>	<u>420,749</u>

PLANT AND EQUIPMENT

Plant and equipment

At cost	360,238	329,172
Accumulated depreciation	<u>(258,997)</u>	<u>(212,309)</u>
Total plant and equipment	<u>101,241</u>	<u>116,863</u>
Total property, plant and equipment	<u>508,923</u>	<u>537,612</u>

(a) Movements in Carrying Amounts

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

	Plant and Equipment \$	Land and Buildings \$	Total \$
Year ended 30 June 2023			
Balance at the beginning of year	116,863	420,749	537,612
Additions	31,066	16,393	47,459
Depreciation expense	<u>(46,688)</u>	<u>(29,460)</u>	<u>(76,148)</u>
Balance at the end of the year	<u>101,241</u>	<u>407,682</u>	<u>508,923</u>

7 Other assets

CURRENT

	2023 \$	2022 \$
Prepayments	<u>22,662</u>	11,812
Total other assets	<u>22,662</u>	<u>11,812</u>

Atyenhenge-atherre Aboriginal Corporation

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Notes to the Financial Statements

For the Year Ended 30 June 2023

8 Trade and other payables

	2023	2022
	\$	\$
CURRENT		
Trade payables	134,084	128,097
Sundry payables and accrued expenses	10,470	9,900
Other payables	620,599	241,798
Total trade and other payables	765,153	379,795

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 Employee Benefits

	2023	2022
	\$	\$
Current liabilities		
Annual leave	57,137	51,954
	57,137	51,954
	2023	2022
	\$	\$
Non-current liabilities		
Long service leave	7,536	7,308
	7,536	7,308

(a) Reconciliation

	Annual leave	Long service leave
	\$	\$
2023		
Opening balance	51,954	7,308
Leave accrued	27,719	228
Leave taken	(22,536)	-
Closing balance	57,137	7,536

Atyenhenge-atherre Aboriginal Corporation

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Notes to the Financial Statements

For the Year Ended 30 June 2023

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the entity does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the entity does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

10 Financial Risk Management

	2022	2021
	\$	\$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	604,379	59,833
Trade and other receivables	91,441	290,410
Total financial assets	695,820	350,243
Financial liabilities		
Trade and other payables	134,084	128,097
Total financial liabilities	134,084	128,097

11 Key Management Personnel Disclosures

For details of other transactions with key management personnel, refer to Note 13: Related Party Transactions.

The remuneration paid to key management personnel of Atyenhenge-atherre Aboriginal Corporation during the year was \$194,074 (2022: \$149,098).

12 Remuneration of Auditors

	2023	2022
	\$	\$
Remuneration of the auditor of the Corporation, Perks Audit Pty Ltd, for:		
- auditing or reviewing the financial report	10,470	9,900

13 Related Parties

Key management personnel - refer note 10.

Atyenhenge-atherre Aboriginal Corporation

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Notes to the Financial Statements

For the Year Ended 30 June 2023

14 Events Occurring After the Reporting Date

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

15 Corporation Details

The registered office of the Corporation is:

Santa Teresa
via Alice Springs NT 0872

The principal place of business is:

Santa Teresa
via Alice Springs NT 0872

Atyenhenge-atherre Aboriginal Corporation

BS 539 308 587

Directors' Declaration

The directors of the Corporation declare that:

1. the financial statements and notes for the year ended 30 June 2023 are in accordance with the *Corporations (Aboriginal and Torres Strait Islanders) Act 2006* and:
 - a. comply with Australia Accounting Standards - Simplified Disclosures
 - b. give a true and fair view of the financial position and performance of the Corporation;
2. In the directors' opinion, there are reasonable grounds to believe that the Corporation 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

Director

Dated this 17th day of October 2023

Atyenhenge-atherre Aboriginal Corporation

Independent Audit Report to the members of Atyenhenge-atherre Aboriginal Corporation

Qualified Opinion

We have audited the financial report of Atyenhenge-atherre Aboriginal Corporation (the Corporation), 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 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, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report of the Corporation is in accordance with the *Corporations (Aboriginal and Torres Strait Islanders) Act 2006* ("the Act"), including:

- the Governing Committee and the Corporation have complied with the obligation imposed by the Act, the regulations and the rules of the Corporation.
- the income statement and balance sheet are based on proper accounts and records and are in agreement with those accounts and records.
- the financial report is in accordance with the *Corporations (Aboriginal and Torres Strait Islanders) Act 2006*
- all information, explanations and assistance necessary to conduct the audit have been given
- the Corporation has kept financial records and registers as required by the *Corporations (Aboriginal and Torres Strait Islanders) Act 2006*

Basis for Qualified Opinion

Completeness of Income

Partner support and sundry revenue are a significant source of revenue for Atyenhenge-atherre Aboriginal Corporation. It is impractical to establish control over the collection of revenue prior to entry in the financial records. Accordingly, as the evidence available to us regarding revenue from this source was limited, our audit procedures with respect to revenue had to be restricted to the amounts recorded in the financial records. We are therefore unable to express an opinion whether the revenues that Yapa-Kurlangu Ngurrara Aboriginal Corporation obtained are complete.

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 Corporation in accordance with the auditor independence requirements of the *Corporations (Aboriginal and Torres Strait Islanders) Act 2006* 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 (Aboriginal and Torres Strait Islanders) Act 2006*, which has been given to the directors of the Corporation, 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 qualified opinion.

Responsibilities of Directors for the Financial Report

The directors of the Corporation are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Simplified Disclosures and the *Corporations (Aboriginal and Torres Strait Islanders) Act 2006* 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 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 operations, or have no realistic alternative but to do so.

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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Perks Audit Pty Ltd
Office 7 Alice Springs Business Centre
8 Gregory Terrace
Alice Springs, NT, 0870



Peter J Hill
Director
Registered Company Auditor

Dated this 17th day of October 2023

Atyenhenge-atherre Aboriginal Corporation

88 539 368 587

For the Year Ended 30 June 2023

Compilation Report

Compilation Report

We have compiled the accompanying special purpose financial statement of the Corporation based on information you have provided. This financial statement is comprised of the attached detailed profit or loss account for the year ended 30 June 2023. The specific purpose for which the special purpose financial statement has been prepared is to provide financial information to the Directors.

The Responsibility of the Directors

The Directors of the Corporation are solely responsible for the information contained in the detailed profit and loss statement, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs.

Our Responsibility

On the basis of information provided by the Directors we have compiled the accompanying special purpose financial statement in accordance with the basis of accounting used in the financial report and APES 315 Compilation of Financial Information.

We have applied our professional expertise in accounting and financial reporting to this financial statement. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*. These financial statements and the reliability, accuracy and completeness of the information used to compile them are the Director's responsibility.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information you provided to us to compile this financial statement. Accordingly, we do not express an audit opinion on this financial statement.

Accordingly, this financial statement is for the Director's use only and may not be suitable for other purposes. Our compilation report is intended solely for use by the Directors in their capacity as management of the Corporation and should not be distributed to other parties without our prior written consent.



Perks Audit Pty Ltd
Office 7 Alice Springs Business Centre
8 Gregory Terrace
Alice Springs, NT, 0870



Peter J Hill
Partner
Registered Company Auditor

Alice Springs

Dated this 17th day of October 2023



Financials

Santa Teresa Enterprise Limited

ACN 73 144 999 084

GENERAL PURPOSE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Auditor's Independence Declaration under Section 307C of the Corporation Act 2001

Statement of Profit and Loss and Other Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to the Financial Statements

Directors' Declaration

Independent Audit Report

Schedules

Santa Teresa Enterprises Limited

ACN 144 999 084

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Responsible Persons of Santa Teresa Enterprises Limited

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 section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Perks Audit Pty Ltd
Office 7 Alice Springs Business Centre
8 Gregory Terrace
Alice Springs
NT 0870



Peter J Hill
Partner
Registered Company Auditor

Dated this 17th day of October 2023

Santa Teresa Enterprises Limited

ACN 144 999 084

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2023

	2023	2022
	\$	\$
Interest income	170	8
Donations	24,701	43,635
Other income	329,293	309,407
Product Sales	35,639	63,642
STE supports	250,000	300,000
Store distributions	143,840	98,294
Raw materials and consumables used	(17,339)	(28,312)
Employee benefits expense	(294,495)	(390,548)
Depreciation and amortisation expense	(27,924)	(30,036)
Other operating expenses	(431,655)	(369,549)
Profit before income tax	12,230	(3,459)
Total comprehensive income for the year	12,230	(3,459)

The accompanying notes form part of these financial statements

Santa Teresa Enterprises Limited

ACN 144 999 084

Statement of Financial Position

As At 30 June 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	89,404	54,951
Trade and other receivables	4	41,459	96,733
Inventories	5	27,516	24,917
Other assets	7	3,333	4,148
TOTAL CURRENT ASSETS		161,712	180,749
NON-CURRENT ASSETS			
Property, plant and equipment	6	50,651	78,575
TOTAL NON-CURRENT ASSETS		50,651	78,575
TOTAL ASSETS		212,363	259,324
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	87,716	146,907
TOTAL CURRENT LIABILITIES		87,716	146,907
TOTAL LIABILITIES		87,716	146,907
NET ASSETS		124,647	112,417
EQUITY			
Retained earnings		124,647	112,417
TOTAL EQUITY		124,647	112,417

The accompanying notes form part of these financial statements

Santa Teresa Enterprises Limited

ACN 144 999 084

Statement of Changes in Equity

For the Year Ended 30 June 2023

2023

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2022	112,417	112,417
Surplus for the year	12,230	12,230
Balance at 30 June 2023	124,647	124,647

2022

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2021	115,876	115,876
(Deficit) for the year	(3,459)	(3,459)
Balance at 30 June 2022	112,417	112,417

The accompanying notes form part of these financial statements

Santa Teresa Enterprises Limited

ACN 144 999 084

Statement of Cash Flows For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		694,907	753,574
Payments to suppliers and employees		(660,624)	(762,604)
Interest received		170	8
Net cash provided by/(used in) operating activities	12	34,453	(9,022)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		-	(753)
Net cash (used in) investing activities		-	(753)
Net increase/(decrease) in cash and cash equivalents held		34,453	(9,775)
Cash and cash equivalents at beginning of year		54,951	64,726
Cash and cash equivalents at end of financial year	3	89,404	54,951

The accompanying notes form part of these financial statements

Santa Teresa Enterprises Limited

ACN 144 999 084

Notes to the Financial Statements For the Year Ended 30 June 2023

The financial report covers Santa Teresa Enterprises Limited as an individual entity. Santa Teresa Enterprises Limited is a not-for-profit Company, registered and domiciled in Australia.

The principal activities of the Company for the year ended 30 June 2023 were fostering community interactions through various activities.

The functional and presentation currency of Santa Teresa Enterprises Limited is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are special purpose financial statements that have been prepared in accordance with the requirements of the *Australian Charities and Non-for-Profits Commission Act 2012*. The directors determined that the Company is not a reporting entity because there are no users dependent on the financial report. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-For-Profits Commission Act 2012*, the basis of accounting specified by all Australian Accounting Standards and interpretations and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, changes in Accounting Estimates and Errors*, AASB 1031 *Materiality* and AASB 1054 *Australian Additional Disclosures*.

2 Summary of Significant Accounting Policies

(a) Income Tax

The Company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(b) Revenue and other income

Revenue is recognised when the performance obligations attached to the revenue source have been satisfied.

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

(c) 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 payable 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.

Santa Teresa Enterprises Limited

ACN 144 999 084

Notes to the Financial Statements For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies

(d) Inventories

Inventories are measured at the lower of cost and net realisable value. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

(e) 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.

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

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the revaluation model.

Depreciation

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

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.

(f) 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.

(g) Employee benefits

Provision is made for the Company's liability for employee benefits, those 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.

Santa Teresa Enterprises Limited

ACN 144 999 084

Notes to the Financial Statements For the Year Ended 30 June 2023

3 Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash at bank and in hand	85,063	49,951
Other cash and cash equivalents	4,341	5,000
	<u>89,404</u>	<u>54,951</u>

4 Trade and Other Receivables

	2023	2022
	\$	\$
CURRENT		
Trade receivables	37,498	89,951
GST receivable	-	8,325
Other receivables	3,961	457
Total current trade and other receivables	<u>41,459</u>	<u>98,733</u>

5 Inventories

	2023	2022
	\$	\$
CURRENT		
At cost		
Stock on hand	27,516	24,917
	<u>27,516</u>	<u>24,917</u>

6 Property, plant and equipment

Buildings		
At cost	53,609	53,609
Accumulated depreciation	(14,337)	(11,656)
Total buildings	<u>39,272</u>	<u>41,953</u>
Plant and equipment		
At cost	80,481	80,481
Accumulated depreciation	(77,856)	(62,809)
Total plant and equipment	<u>2,625</u>	<u>17,672</u>
Motor vehicles		
At cost	131,141	131,141
Accumulated depreciation	(122,387)	(112,191)
Total motor vehicles	<u>8,754</u>	<u>18,950</u>
Total property, plant and equipment	<u>50,651</u>	<u>78,575</u>

Santa Teresa Enterprises Limited

ACN 144 999 084

Notes to the Financial Statements For the Year Ended 30 June 2023

7 Other Assets

	2023	2022
	\$	\$
CURRENT		
Prepayments	3,333	4,148
Total other assets	3,333	4,148

8 Trade and Other Payables

	2023	2022
	\$	\$
Current		
Trade payables	82,924	143,507
GST payable	1,192	-
Sundry payables and accrued expenses	3,600	3,400
	87,716	146,907

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 Members' Guarantee

The Company is incorporated under the *Australian Charities and Not-for-profits Commission Act 2012* 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 \$ - each towards meeting any outstandings and obligations of the Company. At 30 June 2023 the number of members was 1 (2022: 1).

10 Auditors' Remuneration

	2023	2022
	\$	\$
Remuneration of the auditor for		
- auditing or reviewing the financial statements	3,600	3,400

11 Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2023 (30 June 2022: None)

Santa Teresa Enterprises Limited

ACN 144 999 084

Notes to the Financial Statements For the Year Ended 30 June 2023

12 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2023	2022
	\$	\$
Surplus/(deficit) for the year	12,230	(3,459)
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	27,924	30,036
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	55,274	(61,402)
- (increase)/decrease in other assets	815	(4,148)
- (increase)/decrease in inventories	(2,599)	(5,620)
- increase/(decrease) in trade and other payables	(59,191)	35,571
Cashflows from operations	<u>34,453</u>	<u>(9,022)</u>

13 Events after the end of the Reporting Period

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

Santa Teresa Enterprises Limited

ACN 144 999 004

Responsible Persons Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022*.

Director

Director

Dated this 17th day of October 2023

Santa Teresa Enterprises Limited

Independent Audit Report to the members of Santa Teresa Enterprises Limited

Qualified Opinion

We have audited the financial report of Santa Teresa Enterprises Limited ("the Registered Entity"), 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 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 responsible persons declaration.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the financial report of Santa Teresa Enterprises Limited is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2023 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - simplified disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Qualified Opinion

Completeness of Income

Donations, sales and Bingo income are significant sources of revenue for Santa Teresa Enterprises Limited. It is impractical to establish control over the collection of revenue prior to entry in the financial records. Accordingly, as the evidence available to us regarding revenue from this source was limited, our audit procedures with respect to revenue had to be restricted to the amounts recorded in the financial records. We are therefore unable to express an opinion whether the revenues that Santa Teresa Enterprises Limited obtained are complete.

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 Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and 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 qualified opinion.

Responsibilities of the Directors for the Financial Report

The responsible persons of the Registered Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - simplified disclosures and the ACNC Act, and for such internal control as the responsible entities 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 responsible entities are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the Registered Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Registered Entity's financial reporting process.

Santa Teresa Enterprises Limited

Independent Audit Report to the members of Santa Teresa Enterprises Limited

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.

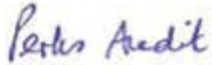
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Registered Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

Santa Teresa Enterprises Limited

Independent Audit Report to the members of Santa Teresa Enterprises Limited

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Perks Audit Pty Ltd
Office 7 Alice Springs Business Centre
8 Gregory Terrace
Alice Springs
NT 0870



Peter J Hill
Partner
Registered Company Auditor

Alice Springs

Dated this 17th day of October 2023

Santa Teresa Enterprises Limited

ACN 144 999 084

For the Year Ended 30 June 2023

Compilation Report

Compilation Report

We have compiled the accompanying special purpose financial statement of the Company based on information you have provided. This financial statement is comprised of the attached detailed profit or loss account for the year ended 30 June 2023. The specific purpose for which the special purpose financial statement has been prepared is to provide financial information to the Directors.

The Responsibility of the Directors

The Directors of the Company are solely responsible for the information contained in the detailed profit and loss statement, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs.

Our Responsibility

On the basis of information provided by the Directors we have compiled the accompanying special purpose financial statement in accordance with the basis of accounting used in the financial report and APES 315 Compilation of Financial Information.

We have applied our professional expertise in accounting and financial reporting to this financial statement. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*. These financial statements and the reliability, accuracy and completeness of the information used to compile them are the Director's responsibility.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information you provided to us to compile this financial statement. Accordingly, we do not express an audit opinion on this financial statement.

Accordingly, this financial statement is for the Director's use only and may not be suitable for other purposes. Our compilation report is intended solely for use by the Directors in their capacity as management of the Company and should not be distributed to other parties without our prior written consent.



Perks Audit Pty Ltd
Office 7 Alice Springs Business Centre
8 Gregory Terrace
Alice Springs
NT 0870



Peter J Hill
Partner
Registered Company Auditor

Dated this 17th day of October 2023





Atyenhenge Atherre
Aboriginal Corporation

Atyenhenge Atherre Aboriginal Corporation (AAAC)
Ltyentye Apurte, Santa Teresa, Northern Territory (NT)
Central Australia
PO Box 4246, Alice Springs 0871

