NUNYARA
ABORIGINAL HEALTH SERVICE INC.

Annual Report 2025/26



Statement of Respect

We live, work and play on the land of the Barngarla people. We recognise the depth of feeling Barngarla people past and present have for this land and region it encompasses.

We recognise the great diversity of people that now exist in this region and respect their cultural backgrounds and beliefs.

We come together acknowledging the atrocities of the past on Aboriginal people, the impact to families and Community and the effects that may still remain a legacy today.

We stand united as Aboriginal and Non-Aboriginal people to achieve equity of health and quality of life by acknowledging this unique diversity, respecting culture, and working together for positive outcomes for all Aboriginal people in our Community.

© Nunyara Aboriginal Health Service Inc Board
Last reviewed: January 2024

Important cultural notice

We respectfully advise that this document may contain the names, quotes and images of Aboriginal and Torres Strait Islander people who have passed away.

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Our vision

The path we're walking

A strong, healthy and connected Aboriginal community, through:

1 A holistic and integrated approach

A welcoming, culturally safe, easy-to-access ACCHO

Recognising culture at the heart of health and wellbeing

Providing advocacy through support, advice and quality referrals

2 Improving health and wellbeing

Supporting people to take charge of their health and wellbeing

Increasing and improving access to primary health care

Offering choice and being flexible

3 Fostering strong community connections

Formalising partnerships

Nurturing diverse community relationships

Our Board

Jeffrey
Chairperson

Casey
Treasurer

Robyn
Board Member

Wilhelmine
Deputy Chairperson

Ida
Board Member

Cindy Zbierski
Chief Executive Officer

+ 2 vacant board positions

Our year in numbers

2025–2026 at a glance



Nunyara at a glance

Whyalla is our home – a community of **21,244** people, including **1,160** Aboriginal people*

385 km from Adelaide

4 hours, 20 minutes by car

Our clients

We cared for **1,050** Aboriginal clients

45% men

55% women

152 non-Aboriginal clients

Our team

42 workers this year

60% Aboriginal ● **40%** non-Aboriginal

81% female ● **19%** male

Our services

6474 Episodes of Care†

3621 Doctor Appointments

2860 Aboriginal Health Practitioner Appointments

2602 Nurse Appointments

*2021 Australian Bureau of Statistics (ABS) Census data – latest available at time of publication

† Each time a client sees a worker at the clinic, it counts as an episode of care. One episode can include appointments with more than one health provider if they happen on the same day.

Our community

Little patients, big wins



95%+ of Aboriginal children fully immunised – two years running

29% increase in paediatric consultations – waitlist cleared

Keeping hearts on track

Acute Rheumatic Fever and Rheumatic Heart Disease



100% with treatment recalls in place

90% receiving antibiotic treatment on time

Cancer yarns, far and wide

8 community events

1,350 attendees

47% Aboriginal attendees

Care close to home



12 visiting services

836 client visits

Travelling for care



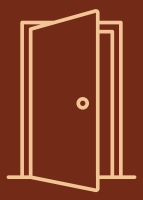
154 trips supported for **16** types of specialist care

Backing our Elders



934+ interactions supporting My Aged Care access and getting supports in place

Opening doors to disability support



675+ interactions supporting access to the NDIS

1,323+ hours turning NDIS plans into real support

Meeting the moment – case management

91 interactions providing flexible case management across a range of needs



Our workplace, our team

Growing our own

2 newly registered, AHPRA-accredited Aboriginal Health Practitioners

New space, smarter stock management

$73K+ saved since 2024

34,000+ items inventoried

43% less paper used

Quality? Big tick

Our first ASES* accreditation
Every standard met
Zero non-compliances

*Australian Service Excellence Standards

But what does this mean?

Our services, systems and governance were independently checked and found to meet high standards.



Chief Executive Officer's Report 2025–2026

The 2025–2026 year has been one of consolidation, significant change and laying the foundations for what comes next.

A new home (for now)

The clinic relocated to temporary accommodation at Bastyan Crescent in April 2025. Twelve months later, in April 2026, Administration and the Integrated Care Team (ICT) also relocated to Bastyan Crescent, bringing the organisation together at the former Stuart High School site.

While temporary accommodation is not without its challenges, having our teams together in one precinct has improved connections across the organisation and given us valuable experience in how a more integrated service environment can work.



Slight dip, stronger direction

Our overall client numbers and activity figures are slightly lower than in the previous year, and we need to be honest about that. These results sit within a year of relocation, workforce changes and periods of significant operational pressure. They also give us a clear focus for the coming year as we continue improving access, follow-up and continuity of care.

More to offer

At the same time, we have broadened what Nunyara can offer. Two new programs commenced during the year: the Cancer Health Promotion Program funded by NACCHO and Tackling Indigenous Smoking funded by AHCSA. Both programs strengthen our focus on prevention, screening, education and community engagement.

We are also working on establishing a dedicated Diabetes Educator role, creating an opportunity to provide more coordinated support for people living with diabetes or at risk of developing diabetes.



All hands on deck for Diphtheria

Our response to the Diphtheria outbreak demonstrated Nunyara's ability to respond quickly when community health needs change. A substantial amount of work occurred behind the scenes to review client records, identify people eligible for vaccination, establish dedicated vaccination sessions and provide clear information to community. I am proud of the way staff from across the organisation worked together in that response.



Every dollar counts

We have also continued advocating for fair and sustainable funding. Nunyara receives no state or Local Health Network primary health care funding, despite the essential primary health care role we provide in Whyalla. We will continue raising this inequity and advocating for investment that reflects community need and supports culturally safe continuity of care.

Building our bench

Recruitment and retention remain challenging, particularly in regional health care. We continue to review our organisational structure, employment arrangements, leadership development and workforce planning. Building a sustainable workforce is not simply about filling vacancies. It is also about creating pathways, developing our own people and making Nunyara a place where staff feel supported and want to stay.

Always improving

Quality and continuous improvement remained a strong focus this year. Nunyara's Royal Australian College of General Practitioners (RACGP) accreditation is current until October 2028, and our Australian Service Excellence Standards (ASES) accreditation is current until August 2028. We have continued strengthening clinical governance, audit processes, data quality, risk management, cybersecurity and reporting to the Board.



A home for health

Our infrastructure project has required considerable work throughout the year. The original $5.39 million Commonwealth capital grant was intended to refurbish and reconfigure the buildings at Tully Street. Following the water damage to the former clinic, significant construction cost increases and a better understanding of Nunyara's future space requirements, it became clear that refurbishment was no longer the right long-term solution.

A revised business case was developed seeking additional Commonwealth investment for a purpose-built, integrated primary health care facility. This is about more than constructing a building. It is about creating a culturally safe place that supports clinical care, programs, administration, visiting services, staff and community well into the future.

Partnerships with purpose

Working with external agencies and community organisations has continued to be an important part of our work. During the year, we formalised our long-standing relationship with Wynbring Jida through a Memorandum of Understanding (MOU) and signed an MOU with the Department for Correctional Services. We also continued working with other health and community organisations on shared priorities and opportunities to improve coordination and access to services.

All in for wellbeing

Nunyara has also commenced working with Adelaide University on our Social and Emotional Wellbeing project. This work will help us better understand gaps in existing services, identify unmet community needs and support evidence-based planning for culturally responsive Social and Emotional Wellbeing services.

Improving the mental health support available to young people in Whyalla has been another important area of collaboration. Nunyara has contributed to discussions and planning about how services can work better together and how young people can be more effectively supported within the local community.

These relationships are most effective when they are built on trust, mutual respect, reciprocity and genuine community benefit. Nunyara will continue to support partnerships that strengthen services without duplicating effort or losing sight of why we are working together.



New hats, fresh faces

There were a number of important workforce and leadership developments throughout the year. Dr Carlos commenced as our permanent full-time GP in January, Simon changed roles to Executive Manager – Service Operations and Victoria commenced as Clinic Manager. We also established a Leadership Group to strengthen communication, shared responsibility and decision-making across the organisation.

Grateful, always

I sincerely thank Jeff and the Nunyara Board for their support, oversight and willingness to make difficult decisions when required.

I also thank the entire Nunyara team. It is impossible to name every person without risking leaving someone out, and every part of the organisation has contributed this year. Whether you work in the clinic, programs, administration, finance, transport, patient support, the Integrated Care Team, health promotion or behind the scenes, your work matters.

Finally, thank you to our clients, Elders, families and community for continuing to place your trust in Nunyara.

There is still much work ahead, but Nunyara enters the coming year with a stronger structure, new programs, clearer priorities and an ambitious vision for our future.

We have been part of the Whyalla community for more than 20 years, and we will continue to show up for our Community.

Cindy Zbierski
Chief Executive Officer
Nunyara Aboriginal Health Service Inc

A year of change

More than just a move

This year marked a new chapter for Nunyara, with all our teams coming together at the temporary Bastyan Crescent site – bringing much more than a change of address.

Onwards and upwards

Simon
Executive Manager – Service Operations

While change isn't always easy, our team's willingness to adapt and embrace new ways of working has strengthened our workplace culture and the way we support one another. Our community has noticed too. Clients have shared that our staff are positive, motivated and genuinely happy to be here.

Nearer and dearer

Devon
Integrated Care Team Leader

Being at the same location has strengthened how we work together – helping us provide more holistic support for our clients, while also building stronger connections and mateship across teams.

New digs, new perspective

Dale
IT Support

Working alongside more of our teams in the new location has given me a closer look at what happens across Nunyara and a better understanding of how we all fit together.

"I am especially proud of the willingness of staff across the organisation to work together, adapt to new ways of working and remain focused on quality services for community."

– Awhina

Getting our house in order

Awhina
Administration Team Leader

Coming together in one place has strengthened connections across Nunyara – and behind the scenes, we've been strengthening the systems that support our teams too, from payroll and HR to procurement and stock management.

A year of celebration

A well-deserved honour for Uncle Murray



We celebrated a very special achievement this year, with Uncle Murray named Whyalla NAIDOC Elder of the Year 2026.

For more than a decade, Uncle Murray has been Nunyara's friendly face behind the wheel, supporting community to get to and from their appointments.

For many, the journey is more than just transport. It's a chance for a yarn and a laugh – and to feel heard, connected and cared for. Uncle Murray brings that same care and respect to every interaction.

Over many years, Uncle Murray has given so much to Whyalla – through his work, his connections and his commitment to community.

Congratulations, Uncle Murray.

We're incredibly proud to celebrate this honour with you.

"Uncle Murray is always friendly."

– Community Member

"It's been good to know so many people since I started working here. Every year has been good with the people I've worked with."

– Uncle Murray

With culture at our core

Our Aboriginal Health Practitioner workforce

Across the year, our Aboriginal Health Practitioners (AHPs) continued to strengthen care at Nunyara, bringing together cultural knowledge, trusted community connections and clinical expertise.

One role, plenty of hats

Our AHPs' scope of work extends across many areas – from working with community members to identifying their care and support needs, preparing them to see the doctor, completing 715 health checks, connecting people with programs and services, leading vaccine clinics, supporting regular mental health treatments and carrying out quality checks on testing equipment, as well as other clinical, cultural and care activities.

For Aboriginal Health Practitioner, Kim, supporting community is what it all comes back to.

> "I'm here for Mob, not money – it's just a bonus I get paid at the end of the fortnight."
>
> **– Kim**

Officially official

We celebrated a proud milestone, with two more of our AHP trainees completing their Certificate IV and gaining registration with the Australian Health Practitioner Regulation Agency (AHPRA) – an exciting achievement and next step in their careers.

> "Zoe and Laurel treat me like family and made me feel less worried about my diagnosis."
>
> **– Community Member**

From a trainee's perspective

Zoe
Aboriginal Health Practitioner Trainee

I've learnt so much this year from the dedicated nurses and strong Aboriginal Health Practitioners who have guided me.

One moment that really stayed with me was supporting a Pitjantjatjara-speaking patient who needed urgent hospital care. By translating and providing culturally safe support, I helped them get the potentially lifesaving care they needed. It was a powerful reminder of just how much language, trust and cultural safety matter.

Here always, for community

Responsive, flexible, encompassing care

"Nunyara cares for the community and wants the best for the Aboriginal community."

– Glenn



Across the year, our teams continued to provide responsive, flexible care shaped around our patients, their families and what matters to them.

A weight lifted

Lynette
Senior Administration Officer

An overdue SA Ambulance invoice had become a real worry for a client and their family. By working with SA Ambulance, we helped sort it out, easing the family's worries, helping to rebuild trust in the system and reinforcing that support is there when things get difficult.

More than a lift

Glenn
Transport Officer & Men's Group Coordinator

As transport drivers, we're often the first point of contact with community, and sometimes we're like counsellors for people too. I've helped many people who have just moved to Whyalla, giving advice on where to access things like furniture and food, and letting people know they can talk to their doctor about the Closing the Gap program. It's good knowing I can help people in the community.

Support, wherever you are

Jane
Visiting Services & Patient Journey Coordinator

I want community to know that Nunyara is here to help – including when care takes them out of town. Whenever and wherever we can, we'll do what we can to help – just ask.

Keeping up, so community doesn't miss out

Devon
Integrated Care Team Leader

Whatever shifts around us, community remains our focus. My Aged Care and the NDIS don't stand still, and this year brought many changes across both. We worked hard to keep pace – staying informed, learning fast and adapting so we could continue walking alongside community with solid, reliable advice and support.

Changes to legislation meant less funding and fewer supports for many Elders. We continued to advocate strongly for the care and support they deserve.

Keeping community well

Health promotion, prevention & early detection

Across the year, we continued to focus on keeping community well – building health knowledge, strengthening prevention efforts and creating approachable, accessible opportunities to identify health concerns early.



Cancer on the radar

More reach, more awareness

We took cancer conversations out into community at **8 events** across Whyalla, reaching **1,350 attendees** – and creating easy-going, comfortable spaces to talk about screening, signs to look out for and why finding cancer early matters.

We kept conversations relaxed, strengths-based and culturally responsive – with language, gender roles and different ways of learning and sharing all part of the approach.

We were grateful for two special highlights – having Eddie Betts and Gavin Wanganeen lend their time and voices to these important conversations. Eddie spent time with community, students and the local footy club talking about men's health and wellbeing, and Gavin joined community for a gentle, open chat about bowel cancer and regular screening.

Well, well, well, women's health

Mammograms, cervical screening and more

Across two days, 31 women came along to our women's health event for mammograms, health information and plenty of good conversations.

The impact continued beyond the event, with many participants later coming into the clinic for further health checks and several having their first-ever cervical screening test.

Two women also chose to self-collect their cervical screening sample for the first time – an important step towards greater choice and control in women's health care.



Shooting Stars, starting strong

Healthy starts, strong connections

From health checks to a special day on Country with Elders, we shared some great moments with the Shooting Stars this year.

Our clinic team spent a day doing health checks with the girls, encouraging regular check-ups from an early age. Their coordinators joined in too, leading by example.

We also headed to Iron Knob, where our Elder Care Support Team brought Shooting Stars participants and Nunyara Elders together on Country to share stories, food, art and plenty of laughs. Iron Knob Elders shared their knowledge and memories of the area, making it a day of culture, connection and learning across generations.





Kind words from a community member

After a frustrating and worrying time trying to find answers about their child's health, a parent came to Nunyara for support.

They later stopped by the clinic to thank the team, sharing that they finally felt they had some answers and a clear direction for their child's care.

Checks all round

STIs & BBVs

Point-of-care testing for sexually transmissible infections (STIs) and blood-borne viruses (BBVs) is now part of our annual health checks, helping to identify infections early and connect people with treatment sooner.

Through Beyond the C, a national initiative, we've also strengthened how we find and support people who may be living with hepatitis C without knowing it. Clear procedures and staff training are also helping embed this work into everyday care.



A jab well done

Immunisations

Alongside our everyday immunisation work, two achievements stood out this year.

Kind words from a visiting doctor

After working with us as a visiting doctor, some lovely feedback made its way back to Nunyara. She described our clinical team as thorough and supportive, and our Aboriginal Health Practitioners and Aboriginal Health Workers as incredibly organised.

A rapid response to Diphtheria

49% of Diphtheria vaccinations needed by priority age groups were delivered – with more to come

Childhood immunisations

95%+

of Aboriginal children attending Nunyara were fully immunised – two years running

Keeping care on track

Better recalls, better follow-up

Continuity of care is about making sure people stay connected with the care they need over time.

> "Before, I felt like 10/10 nervous about my health, but now I feel 3/10. The staff feel like family. I feel very supported with my health."
>
> **– Community Member**

A timely reminder

Patient recalls

Patient recall systems were strengthened this year, with regular reminders supporting community to keep up with check-ups – an important part of staying well and avoiding trips to the emergency department and hospital stays.

> "I feel proud of the community members coming in for their regular check-ups."
>
> **– Dr Carlos**

Heart at work

Acute Rheumatic Fever & Rheumatic Heart Disease

This year we reached an important milestone in the prevention and care of Acute Rheumatic Fever (ARF) and Rheumatic Heart Disease (RHD). Our clinical records now clearly capture affected clients and their ongoing care needs, with recalls and SMS reminders helping keep important antibiotic treatment on track.

Every dose is also recorded on the RHD Register, supporting continuity of care across the region.

100%
of known affected clients clearly identified in our records

100%
with treatment recalls in place

90%
receiving antibiotic treatment on time

More types of care, right here at home

Visiting health services

Visiting services continued to bring a wide range of care closer to home for community.

Client visits remained steady with **836** visits across **12** visiting services, including:

- **Audiologist** 70 client visits
- **Chest Physician** 91 client visits
- **Counsellor** 19 client visits
- **Ear, Nose & Throat** 24 client visits
- **Occupational Therapist** 24 client visits
- **Optometrist** 42 client visits
- **Paediatrician** 169 client visits
- **Physiotherapist** 64 client visits
- **Podiatrist** 114 client visits
- **Psychologist** 74 client visits
- **Respiratory Nurse** 120 client visits
- **Speech Pathologist** 25 client visits

Little patients, big wins

A great result for our little ones and families this year – paediatric consultations increased from **131** to **169** – helping to clear the children's waitlist.

Travelling for care

Care beyond Whyalla

When specialist care meant leaving Whyalla, our support travelled too.

Across the year, we supported clients with **154** trips for **16** different types of specialist care – including cancer, cardiology, eye care, women's health and orthopaedics.

Behind every journey is much more than an appointment. There is travel and accommodation to organise, arrangements and approvals to navigate, services to coordinate – alongside being there for clients and their families through the ups and downs of a health condition and time away from home.

A fairer fare

As we enter the new financial year, we welcome the increase to PATS* accommodation subsidies. It will bring support closer to real accommodation costs and significantly ease the costs that Nunyara carries to help our clients travel for care.

Good connections, better care

Building stronger relationships with hospitals, medical clinics and accommodation providers in Adelaide was an important focus this year. Having trusted contacts at the other end of the phone makes coordinating care easier and the experience much smoother for clients away from home.

* Patient Assistance Transport Scheme

SAWCAN annual report

A region connected

Nunyara continued to be part of SAWCAN, working alongside ACCHOs across the Eyre and Far West Coast on the things we can do better together. Across more than 1,300 kilometres, SAWCAN connects our services, builds local capability, advocates with a stronger collective voice and finds regional solutions to shared challenges.

Extra hands, extra impact

In 2025-26, SAWCAN's team grew to 17 people, with seven new positions recruited. That growth has given us more capacity to support our ACCHOs, coordinate regional programs and respond to the priorities which we are told matter to our members.

Home ground know-how

A big part of SAWCAN's role is building capability across our region so that more knowledge, skills and support sits within our ACCHOs. We now have 10 Aboriginal Health Practitioners across the SAWCAN region trained as accredited immunisation providers, building culturally safe capability within our own services and reducing reliance on visiting clinicians.

Better for our Elders

We brought our Elder Care workforce together through regional workshops, building knowledge of the changing aged care system and strengthening our advocacy when the system hasn't worked as it should.

Across our region, My Aged Care registrations jumped 200% this year – a significant achievement in connecting Elders with support.





Better for our bubs

Our Strong Bubs Strong Families work continued to build child and family health capability across the region. All SAWCAN services are now using ASQ-TRAK developmental screening, with more than 350 screenings completed between 2023 and 2026. This means developmental concerns can be picked up earlier and families connected with support sooner.

Research on our terms

Some of our most important work happens behind the scenes, including strengthening the way research is approached across our region. Our Research Framework gives ACCHOs a clear process to decide what research they want to be part of, whether it's right for their service and community and what researchers need to bring to the table – while taking much of the administrative load off individual CEOs and services.

Success isn't about getting as many research projects through the door as possible. It's about making sure the research that does happen is right for community, has clear benefit and respects the authority of our ACCHOs.





2026-27: A big year ahead

SAWCAN was established and grew under the auspices of Tullawon Health Service, building strong foundations for its next chapter as an incorporated organisation.

Becoming independent takes a lot of work, and preparations began well before the end of the financial year – strengthening employment arrangements, governance, WHS and digital systems, and planning our future payroll, finance and corporate systems.

Same purpose, new structure

While our organisation is changing, what we are here to do isn't. We will keep working behind the scenes so our ACCHOs can remain firmly out front as the leaders of their communities. We will continue providing vital wrap-around infrastructure to build local workforce, bring opportunities and resources into our region, advocate together, share what works and ensure regional and remote Aboriginal communities have a strong voice in the decisions that affect their health.

SAWCAN has never been about what we can do on our own. It is about what our ACCHOs can achieve together.

Ready for what's next

Looking ahead

A lot has changed this year
– and there's plenty more ahead.

As Nunyara continues to grow, so will the ways we care, connect and work alongside community.

New chapters. Strong foundations.
Community at the heart of it all.

Here always.

Audited financial reports

NUNYARA
ABORIGINAL HEALTH SERVICE INC.

NUNYARA ABORIGINAL HEALTH SERVICE INC.
ABN: 52 368 663 383

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

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Board Members Declaration

per section 60.15 of the Australian Charities and Not-for-profits Commission Regulations 2022

In accordance with a resolution of the Board of Nunyara Aboriginal Health Service Inc, the Board members of the registered entity declare that, in their opinion:

a) 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
b) 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-profits Commission Regulations 2022.*

.....

JEFFREY CRAFT

Chairperson

Date 16/9/2026

.....

Wilhelmine Leberwirth

Board Member

Date 16/9/2026

NUNYARA ABORIGINAL HEALTH SERVICE INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2026

	Note	2026 $	2025 $
Income			
Revenues from fees and charges	4	714,797	639,985
Grants and contributions	5	4,239,528	3,810,012
Interest revenue	6	20,439	12,712
Other revenue		23,220	16,631
Insurance proceeds		103,226	-
Total income		**5,101,210**	**4,479,340**
Expenses			
Employee benefits expenses	7	3,148,070	2,576,574
Supplies and services	8	1,392,183	1,620,579
Depreciation and amortisation expense	9	110,468	82,710
Interest	10	6,823	2,689
Loss on sale of assets	13	-	80,731
Total expenses		**4,657,544**	**4,363,283**
Net result		**443,666**	**116,057**
Other comprehensive income			
Impairment loss on buildings	13	(254,774)	-
Total other comprehensive income		**(254,774)**	**-**
Total comprehensive income for the year		**188,892**	**116,057**

The above statement should be read in conjunction with the accompanying notes.

NUNYARA ABORIGINAL HEALTH SERVICE INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	Note	2026 $	2025 $
Current assets			
Cash and cash equivalents	11	3,976,683	3,750,169
Receivables	12	110,045	13,577
Total current assets		**4,086,728**	**3,763,746**
Non-current assets			
Property, plant and equipment	13	1,300,647	1,599,677
Total non-current assets		**1,300,647**	**1,599,677**
Total assets		**5,387,375**	**5,363,423**
Current liabilities			
Payables	14	181,919	169,291
Employee benefits	15	341,982	306,991
Financial liabilities	16	39,601	36,979
Other liabilities	17	2,615,797	2,818,441
Total current liabilities		**3,179,299**	**3,331,702**
Non-current liabilities			
Employee benefits	15	69,254	42,190
Financial liabilities	16	45,285	84,886
Total non-current liabilities		**114,539**	**127,076**
Total liabilities		**3,293,838**	**3,458,778**
Net Assets		**2,093,537**	**1,904,645**
Equity			
Retained earnings		1,924,902	1,481,236
Asset revaluation reserve		168,635	423,409
Total Equity		**2,093,537**	**1,904,645**

The above statement should be read in conjunction with the accompanying notes.

NUNYARA ABORIGINAL HEALTH SERVICE INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2026

	Note	Retained Earnings $	Asset Revaluation Reserve $	Total Equity $
Balance at 30 June 2024		**1,365,179**	**423,409**	**1,788,588**
Net result for 2024-25		116,057	-	116,057
Total comprehensive result for 2024-25		116,057	-	116,057
Balance at 30 June 2025		**1,481,236**	**423,409**	**1,904,645**
Impairment to Buildings		-	(254,774)	(254,774)
Net result for 2025-26		443,666	-	443,666
Total comprehensive result for 2025-26		443,666	(254,774)	188,892
Balance at 30 June 2026		**1,924,902**	**168,635**	**2,093,537**

The above statement should be read in conjunction with the accompanying notes.

NUNYARA ABORIGINAL HEALTH SERVICE INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Cash inflows			
Fees and charges		700,909	737,615
Grants and Contributions		4,378,257	6,293,455
Interest received		20,439	12,712
Other receipts		126,446	16,631
Cash generated from operations		**5,226,051**	**7,060,413**
Cash outflows			
Employee benefit payments		(3,086,015)	(2,557,094)
Payments for supplies and services		(1,518,773)	(1,939,704)
Interest		(6,823)	(2,689)
Payments to ATO		(284,735)	(165,288)
Cash used in operations		**(4,896,346)**	**(4,664,775)**
Net cash provided by / (used in) operating activities	19	**329,705**	**2,395,638**
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(66,212)	(29,042)
Sale of property, plant and equipment		-	150,000
Cash used in investing activities		**(66,212)**	**120,958**
Net cash provided by / (used in) investing activities		**(66,212)**	**120,958**
Cash flows from financing activities			
Cash outflows			
Repayment of lease liability		(36,979)	(16,042)
Cash used in financing activities		**(36,979)**	**(16,042)**
Net cash provided by / (used in) financing activities		**(36,979)**	**(16,042)**
Net increase/(decrease) in cash and cash equivalents		**226,514**	**2,500,554**
Cash and cash equivalents at the beginning of the period		3,750,169	1,249,615
Cash and cash equivalents at the end of the period	11	**3,976,683**	**3,750,169**

The above statement should be read in conjunction with the accompanying notes.

1 Objectives of Nunyara Aboriginal Health Service Inc

The Nunyara Aboriginal Health Service Inc (the Entity) was established as an association under the Associations Incorporation Act 1985 (the Act). The Entity's objects are to:

- provide a holistic range of quality services and programs, promote healthy lifestyle choices and work to improve the health outcomes of Aboriginal people who reside in Whyalla, South Australia.
- advocate for dedicated and culturally appropriate service responses to the Aboriginal community of Whyalla from mainstream services.

2 Summary of significant accounting policies

2.1 Statement of compliance

This financial statement is a special purpose financial statement prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 1985 (SA*) and the *Australian Charities and Not-for-profits Commission Act 2012 (Cth),* prepared in accordance with the recognition and measurement requirements of Australian Accounting Standards and the disclosure requirements of Accounting Standards *AASB 101: Presentation of Financial Statements, AASB 107: Statement of Cash Flows, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054: Australian Additional Disclosures*. The committee has determined that the Entity is not a reporting entity.

Australian Accounting Standards and interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Entity for the reporting period ending 30 June 2026.

2.2 Basis of preparation

The Statement of Comprehensive Income, Statement of Financial Position and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention.

The financial statements have been prepared based on a twelve month operating cycle and presented in Australian currency.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2026 and the comparative information presented.

2.3 Comparative information

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or accounting policy statements have required a change.

Where presentation and classification of items in the financial statements have been amended, comparative figures have been adjusted to conform to changes in presentation or classification in these financial statements unless impracticable. The restated comparative amounts do not replace the original financial statements for the preceding period.

2.4 Taxation

The Entity is not subject to income tax. The Entity is liable for fringe benefits tax (FBT) and goods and services tax (GST).

Income, expenses and assets are recognised net of the amount of GST except when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable. 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 are included in the Statement of Cash Flows 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 ATO is classified as part of operating cash flows.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to the ATO. If GST is not payable to, or recoverable from the ATO, the commitments and contingencies are disclosed on a gross basis.

2.5 Revenue

Contributed Assets

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

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

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

Operating Grants, Donations and Bequests

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

When both these conditions are satisfied, the Entity:

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

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

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

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

Capital Grant

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

Interest Income

Interest income is recognised using the effective interest method.

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

2.6 Current and non-current classification

Assets and liabilities are characterised as either current or non-current in nature. The Entity has a clearly identifiable operating cycle of twelve months. Therefore assets and liabilities that will be realised as part of the normal operating cycle will be classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

2.7 Cash and cash equivalents

Cash and cash equivalents in the Statement of Financial Position includes cash at bank and on hand and deposits at call. Cash and cash equivalents in the Statement of Cash Flows consist of cash and cash equivalents as defined above, net of bank overdrafts, if any. Cash is measured at nominal value.

2.8 Receivables

Receivables include amounts receivable from goods and services, prepayments and other accruals.

Receivables arise in the normal course of selling goods and services to other agencies and to the public and from recognising grant income. Receivables are generally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Collectability of receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that the Entity will not be able to collect the debt.

2.9 Non-current asset acquisition and recognition

Assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Where assets are acquired for no or nominal consideration, they are recorded at their fair value in the Statement of Financial Position. All non-current tangible assets with a value of $3,000 or greater are capitalised. Additionally, all assets with a bulk purchase value of $10,000 or more are capitalised.

2.10 Amortisation and Depreciation of non-current assets

The value of leasehold improvements is amortised over the estimated useful life of each improvement. The value of other non-current assets is depreciated over the estimated useful life of the relevant asset.

Amortisation for non-current assets is determined as follows:

Class of asset	Depreciation method	Useful life (years)
Property improvements	Straight line	5 Years
Buildings	Straight line	30 Years
Plant & Equipment (including IT)	Straight line	3 - 10 Years
Other plant and equipment (Artwork)	Not depreciated	N/A

2.11 Payables

Payables include creditors and accrued expenses.

Creditors represent the amounts owing for goods and services received prior to the end of the reporting period that are unpaid at the end of the reporting period. Creditors include all unpaid invoices received relating to normal operations of the Entity.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been processed/received.

All payables are measured at their nominal amount, are unsecured and are normally settled within 30 days from the date of the invoice or date the invoice is first received.
Employment on-costs include superannuation contributions with respect to outstanding liabilities for salaries and wages, long service leave and annual leave.

2.12 Staff benefits

These benefits accrue for staff as a result of services provided up to the reporting date that remain unpaid.

Accrued salaries and wages

The liability for accrued salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

Sick leave

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by staff is estimated to be less than the annual entitlement of sick leave.

Annual leave

The annual leave liability is expected to be payable within twelve months and is measured at nominal value, using pay rates applicable at the reporting date.

Long service leave

The liability for long service leave is recognised for all staff members regardless of length of service and is measured at the present value of the expected future payments to be made to employees. Long service leave recognised as a current liability relates to amounts for which the Entity does not have an unconditional right to defer payment beyond twelve months ie staff with seven or more years of service. The remainder, classified as a non-current liability, relates to employees with less than seven years' service.

Employment on-costs

Employment on-costs including superannuation contributions with respect to outstanding liabilities for salaries and wages, long service leave and annual leave are included with the relevant item.

2.13 Leases

The Entity as Lessee

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

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

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

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

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

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Where a lease has a term of twelve months or less, it is not accounted for as a right-of-use asset, and is reflected as operating expense of the period.

2.14 Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Entity commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted). Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at cost.

(i) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at cost.

(ii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Entity's intention to hold these investments to maturity. They are subsequently measured at cost.

(iii) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at cost.

Fair Value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

Derecognition

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

2.15 Professional indemnity and general public insurance

Professional Indemnity and General Public Liability claims arising from the Entity's operations are managed through Elders Insurance. Directors' and Officers' insurance is managed through Cowden SA Pty Ltd.

3 Change in accounting policies

New and amended accounting standards adopted by the Entity

The Entity has adopted all applicable new and amended accounting standards and has determined that they did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

New and amended accounting standards not yet adopted by the Entity

The Entity has considered all future applicable new and amended accounting standards not yet adopted and has determined that they will not have any impact on the amounts recognised in prior periods and are not expected to significantly affect future periods.

		2026 $	2025 $
4	**Revenues from fees and charges**		
	Medicare	370,622	389,284
	Medicare - Incentives	146,209	91,174
	Other	11,885	29,567
	Other Generated Revenue	186,081	129,960
	Total fees and charges	**714,797**	**639,985**
5	**Grants and contributions**		
	Grant Funding - National	3,571,628	5,170,626
	Grant Funding - State	461,216	346,567
	Donations	4,040	-
	Unexpended grants carried forward *	(2,615,797)	(2,597,301)
	Unexpended grants carried forward from prior year	2,818,441	890,120
	Unspent funds to be returned to provider in 2024/25	-	-
	Total grants and contributions	**4,239,528**	**3,810,012**

* Nunyara received capital funding of $2,156,000 from the Department of Health and Aged Care (Program - 'Upgrade to Primary Health Facility') in June 2025. The funds were to be used for the renovation and reconfiguration of three existing duplexes into one clinic. $2,146,528 was carried forward into 2025-26 and again into 2026-27. This was due to the flooding during the 2024–25 financial year at the 17–19 Tully Street building which sustained significant damage. As a result, the planned capital works have been put on hold.

6	**Interest revenue**		
	Interest	14,843	3,867
	Term Deposit Interest	5,596	8,845
	Total interest received	**20,439**	**12,712**
7	**Staff benefit expenses**		
	Salaries and wages	2,770,425	2,267,400
	Employment on-costs - superannuation	314,539	253,752
	Other staff related expenses	63,106	55,422
	Total staff benefit expenses	**3,148,070**	**2,576,574**
8	**Supplies and services**		
	Accreditation & Quality Improvement	4,211	20,757
	Administration	51,052	16,464
	Advertising	32,882	9,053
	Bad and Doubtful Debts	2,135	-
	Client Support Services	153,904	95,263
	Communication	25,254	28,020
	Computing	136,770	164,446
	Consultants	92,650	150,430
	Food supplies	12,499	12,656
	Housekeeping	81,390	74,336
	Insurance	37,700	29,031
	Legal	1,301	8,078
	Medical, surgical and laboratory supplies	31,484	43,654
	Minor equipment	43,274	70,310
	Motor vehicle expenses	29,087	46,972
	Postage	4,038	5,818
	Printing and stationery	11,149	10,630
	Repairs and maintenance	98,416	147,003
	Security	10,784	8,308
	Staff training and development	67,298	19,246
	Staff travel expenses	44,861	39,138
	Visiting Health Professionals	266,060	350,007
	Other supplies and services	81,827	49,270
	Utilities and fuel	59,657	33,789
	Un-Expended Grant Funds*	-	172,300
	Total supplies and services	**1,379,683**	**1,604,979**
	Auditor fees - auditing financial statements	12,500	15,600
	Total supplies and services	**1,392,183**	**1,620,579**

*The MTP Connect project (mobile clinic program) was cancelled during 2024-25. The remaining unspent grant funds ($172,300) for the project were repaid during October & November 2024 (in three instalments).

		2026 $	2025 $
9	**Amortisation / Depreciation expense**		
	Buildings (depreciation)	36,863	36,864
	Plant and equipment (depreciation)	30,454	23,028
	Property improvements (depreciation)	2,956	1,345
	Right of Use Vehicles (depreciation)	39,513	16,961
	Vehicles (depreciation)	683	4,512
	Total amortisation / depreciation	**110,468**	**82,710**
10	**Interest**		
	Interest - right of use assets	6,823	2,658
	Other interest	-	31
	Total interest	**6,823**	**2,689**
11	**Cash and cash equivalents**		
	Cash at Bank	1,976,683	3,473,509
	Term Deposit	2,000,000	276,660
	Total cash	**3,976,683**	**3,750,169**
12	**Receivables**		
	Current		
	Receivables	110,045	11,708
	Less: Provision for Doubtful Debts	-	-
	Other Receivable*	-	1,869
	Total current receivables	**110,045**	**13,577**
13	**Property, plant and equipment**		
	Land		
	Land at valuation*	337,500	337,500
	Total Land	**337,500**	**337,500**
	Buildings		
	Buildings at valuation*	826,000	1,107,000
	Accumulated depreciation - Buildings	(68,507)	(57,871)
	Total Buildings	**757,493**	**1,049,129**
	Plant and equipment		
	Other plant and equipment at cost (deemed fair value)	140,033	117,300
	Accumulated depreciation - Plant and equipment	(60,996)	(30,543)
	Total plant and equipment at fair value	**79,035**	**86,757**
	Property improvements		
	Property improvements at cost (deemed fair value)	33,703	6,723
	Accumulated depreciation - Property improvements	(4,334)	(1,378)
	Total property improvements at fair value	**29,369**	**5,345**
	Right of use (ROU) assets		
	Vehicle ROU assets	137,907	137,907
	Accumulated depreciation - Vehicle ROU assets	(56,474)	(16,961)
	Total right of use assets	**81,433**	**120,946**
	Vehicles		
	Motor Vehicles	16,500	-
	Accumulated depreciation - Motor Vehicles	(683)	-
	Total Vehicles	**15,817**	**-**
	Total property, plant and equipment	**1,300,647**	**1,599,677**

The Entity's land and buildings were last independently valued by Town and Country Valuers during 2024/25.

During the 2024-25 financial year, the building located at 17-19 Tully Street sustained significant flood damage. At 30 June 2025, the building continued to be carried at its existing carrying amount while the outcome of the insurance claim and future use of the property remained uncertain.

During 2025-26, the Entity determined that the building was impaired and recognised an impairment loss of $254,774 against the asset revaluation reserve, reducing the carrying amount of the building to nil. The carrying amount of the underlying land on which 17-19 Tully Street was not impaired.

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2025-26

	Land & Buildings	Right of Use Assets	Other plant & equipment	Property improvements	Vehicles	TOTAL
Carrying amount at the beginning of the period	1,386,629	120,946	86,757	5,345	-	1,599,677
Additions	-	-	22,732	26,980	16,500	66,212
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Impairment	(254,774)	-	-	-	-	(254,774)
Depreciation/amortisation	(36,863)	(39,513)	(30,454)	(2,956)	(683)	(110,468)
Carrying amount at the end of the period	**1,094,992**	**81,433**	**79,035**	**29,369**	**15,817**	**1,300,647**

		2026 $	2025 $
14	**Payables**		
	Current		
	Creditors and accrued expenses	181,919	144,264
	Employment on-costs	-	25,027
	Total current payables	**181,919**	**169,291**
	Total payables	**181,919**	**169,291**
15	**Staff benefits**		
	Current		
	Annual leave	124,977	110,660
	Long service leave	131,344	117,360
	Accrued salaries and wages	85,661	78,971
	Total current staff benefits	**341,982**	**306,991**
	Non Current		
	Long service leave	69,254	42,190
	Total non current staff benefits	**69,254**	**42,190**
	Total staff benefits	**411,236**	**349,181**
16	**Financial liabilities**		
	Current		
	Vehicle lease liability - current	39,601	36,979
	Total financial liabilities	**39,601**	**36,979**
	Non Current		
	Vehicle lease liability - non current	45,285	84,886
	Total non current financial liabilities	**45,285**	**84,886**
	Total financial liabilities	**84,886**	**121,865**
17	**Other liabilities**		
	Current		
	Contract liability - deferred grant revenue	2,394,657	2,597,301
	Deferred revenue other	221,140	221,140
	Unspent funds to be returned	-	-
	Total current other liabilities	**2,615,797**	**2,818,441**
	Total other liabilities	**2,615,797**	**2,818,441**

18 Unrecognised contractual commitments

The Entity had no unrecognised contractual commitments as at 30 June 2026 (2025: nil).

		2026 $	2025 $
19	**Cash flow reconciliation**		
	Reconciliation of cash and cash equivalents at the end of the reporting period:		
	Cash as per Statement of Financial Position	**3,976,683**	**3,750,169**
	Balance as per the Statement of Cash Flows	**3,976,683**	**3,750,169**
	Reconciliation of net cash provided by operating activities to net result:		
	Net cash provided by (used in) operating activities	329,705	2,395,638
	Add/less non cash items		
	Prior period adjustment	-	-
	Depreciation and amortisation expense of non-current assets	(110,468)	(82,710)
	Loss on disposal of assets	-	(80,731)
	Movement in assets and liabilities		
	Increase (decrease) in receivables	96,468	(592,732)
	(Increase) decrease in staff benefits	(62,055)	(19,480)
	(Increase) decrease in payables and provisions	(12,628)	176,767
	(Increase) decrease in other liabilities	202,644	(1,680,695)
	Net Result	**443,666**	**116,057**

20 Contingent Liabilities

There are no contingent liabilities as at 30 June 2026.

21 Board members

No remuneration was received by Board Members. Members of the board that served for the financial year were:

Wilhelmina Lieberwirth
Jeff Croft
Ida Calgaret
Robyn Joslyn
Casey Meredith-Moore

22 Related party transactions

Related parties of the Health Service include all key management personnel, and their close family members.

An employee who has been employed since March 2025 is a related party of the CEO. They provide general building, asset and equipment maintenance. Gross earnings plus superannuation for the 2025-26 year was $113,180.

23 Events After Reporting Date

There were no events after the reporting date requiring disclosure in this financial report.

AUDITOR'S INDEPENDENCE DECLARATION

In accordance with Subdiv 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the directors of Nunyara Aboriginal Health Service Inc.

As lead Audit Partner for the audit of the financial statements of Nunyara Aboriginal Health Service Inc for the year ended 30 June 2026, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026 there have been no contraventions of:

a). the auditor independence requirements of the *Australian Charities and Nor-for-profits Commission Act 2012* in relation to the audit; and

b). any applicable code of professional conduct in relation to the audit.



Jessica Kellaway CA, CPA, Registered Company Auditor
Partner

Dated: 16th day of September 2026

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INDEPENDENT AUDITOR'S REPORT

To the members of Nunyara Aboriginal Health Service Inc.

Report on the Audit of the Financial Report

Audit Opinion

We have audited the accompanying financial report of Nunyara Aboriginal Health Service Inc. (the Association), which comprises the statement of financial position as at 30 June 2026, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the members of the committee.

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

(i) giving a true and fair view of the registered entity's financial position as at 30 June 2026 and of its financial performance for the year then ended; and

(ii) complying with Australian Accounting Standards to the extent described in Note 2, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the 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, and we have fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of Committee for the Financial Report

The committee of the Association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Committee is responsible for overseeing the Association's financial reporting process.

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Auditor's Responsibility 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 this financial report.

As part of an audit in accordance with 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 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Association'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 Association 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.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Jessica Kellaway CA, CPA, Registered Company Auditor
Partner

16 / 09 / 2026

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